

CHECKING IRS STATUS

There are a couple sites we use to check with the Internal Revenue Service (IRS). They are public sites. First, we look to see if there is anything good/bad in the **Select Check** site:

<https://apps.irs.gov/app/eos/>

This site shows 990's submitted, shows if status is revoked or reinstated, etc.

A search is completed with the EIN - USING the dash.

Then we look at the Exempt Organization Business Master File (EOBMF).

<https://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf>

At this site, you click on your state and it will download a .csv file into your Downloads folder.

Open the file and save as an .xlsx file (Excel). If you do not do this, the .csv file will not save any changes you make to it.

A search is conducted with your EIN - with NO DASHES. Note that if your EIN starts with zero (0), do not use the zero in your search (Excel doesn't recognize it).

The most important columns for you to look at are "H" "I" and "M" – You should see Parent Group **955**, 501c**4**, with a deductibility of **1**.

Deductibility of zero (0) or two (2) means you cannot receive tax deductible donations. A one (1) means you can.

If your EIN is not located on the **EOBMF**, your detachment is likely not a non-profit organization. Often, when this is the case, you will locate it on the **Select Check** website, and it will show the detachment as "Revoked." Meaning the 990 was not filed for a three-year period and the IRS pulled the non-profit status.

For questions or concerns, please contact coo@mcleague.org.

S/F

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