Tax Exempt Organization Search (TEOS) Dataset Guide

Tax Exempt Organization Search Internal Revenue Service (irs.gov)

Searchable

You can use the search tool to search for and locate an organization's eligibility to receive tax-deductible charitable contributions (Pub. 78 Data). You can also search for information about an organization's tax-exempt status and filings. You may search for an organization using several criteria, including by name or EIN. For search tips, go to Search for Tax Exempt Organizations | Internal Revenue Service (irs.gov).

Form 990 Series Returns

What data is available in this dataset?

This dataset contains annual information returns -- Forms 990, 990-EZ, and 990-PF – that are required to be filed by most organizations described in Section 501(c) and exempt from income tax under Section 501(a). This dataset also contains Forms 990-T, Exempt Organization Business Income Tax Return, filed by Section 501(c)(3) organizations. The dataset contains returns whether filed on paper (prior to the requirement for all 990-series returns to be filed electronically) or electronically. (See E-file for Charities and Non-Profits | Internal Revenue Service (irs.gov) for information on when e-file mandates came into effect for Form 990-series returns.) These returns are publicly disclosable, subject to certain limitations, under Section 6104.

Forms 990 and 990-EZ are used by tax-exempt organizations, nonexempt charitable trusts, and Section 527 political organizations to provide the IRS with the information required by Section 6033. Form 990-PF is used by private foundations (a type of tax-exempt organization) and nonexempt charitable trusts to provide the information required by Section 6033. Generally, the annual information return contains information reporting on the organization's exempt and other activities, finances, governance, compliance with certain federal tax filings and requirements, and compensation paid to certain persons. Additional schedules are required to be completed depending upon the activities and type of the organization. For more information on the annual information returns, you may visit Annual Filing and Forms | Internal Revenue Service (irs.gov).

Form 990-T is used by exempt organizations to report unrelated business income and for certain other purposes. Form 990-T is publicly disclosable under Section 6033 when filed by a Section 501(c)(3) organization. For more information on unrelated business income tax on Form 990-T, you may visit Unrelated Business Income Tax | Internal Revenue Service (irs.gov).

What data isn't available in this dataset?

This dataset does not include annual information returns filed by Section 527 political organizations. Those returns may be found at Political Organization Filing and Disclosure Website.

This dataset does not include Form 990-N information, which may be found in the Form 990-N (e-Postcard) dataset.

This dataset does not include Schedule B, *Schedule of Contributors*, information that is part of a Form 990 or Form 990-EZ. This dataset does contain Schedule B information that is part of a Form 990-PF. Section 501(c)(3) and Section 527 organizations are required under Section 6033 to report to the IRS the names and addresses of substantial contributors on Schedule B. This information is publicly disclosable under Section 6104 only when the return is filed by a private foundation (Form 990-PF) or a Section 527 political organization. Other exempt organizations are not required to report to the IRS the names and addresses of substantial contributors on Schedule B.

How may the public use the data in this dataset?

Members of the public may use the annual information return as a source of information about an exempt organization. As indicated above, the annual information return generally contains information about an organization's exempt and other activities, finances, governance, compliance with certain federal tax filings and requirements, and compensation paid to certain persons.

What format is the data in?

This dataset is PDF images.

How often is the data updated?

This dataset is updated monthly, generally on the third Wednesday of each month. For the date of the latest update, visit Search for Tax Exempt Organizations | Internal Revenue Service (irs.gov).

Form 990-N (e-Postcard)

What data is available in this dataset?

This dataset contains Form 990-N (e-Postcard) data. The Form 990-N is an annual electronic notice most small tax-exempt organizations (those with annual gross receipts normally $50,000 or less) are eligible to file instead of Form 990 or Form 990-EZ to satisfy the annual information reporting requirement under Section 6033. The Form 990-N data is publicly disclosable under Section 6104.

The Form 990-N data contains eight items of information about an organization that are required to be submitted on the Form 990-N:

- Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN)
- Tax year (calendar or fiscal filer)
- Legal name and mailing address
- Any other names the organization uses
- Name and address of a principal officer
- Website address if the organization has one
- Confirmation that the organization's annual gross receipts are $50,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

For more information on Form 990-N (e-postcard), including eligibility rules, you may visit Annual Electronic Filing Requirement for Small Exempt Organizations—Form 990-N (e-Postcard) | Internal Revenue Service (irs.gov).

What data isn't available in this dataset?

This dataset does not include the Form 990-series annual information returns – Forms 990, 990-EZ, and 990-PF– that are required to be filed by most larger organizations described in Section 501(c) and exempt from income tax under Section 501(a). That data may be found in the Form 990-series returns dataset.

How may the public use the data in this dataset?

Members of the public may use the Form 990-N (e-Postcard) data as a source of information about an exempt organization. As indicated above, the Form 990-N contains eight pieces of information required to be submitted annually by small organizations eligible to file a Form 990-N instead of a Form 990-series return.

What format is the data in?

This dataset presents the eight pieces of information that make up the Form 990-N as text.

How often is the data updated?

This dataset is updated weekly, generally on Monday. For the date of the latest update, visit Search for Tax Exempt Organizations | Internal Revenue Service (irs.gov).

Pub. 78 Data

What data is available in this dataset?

This dataset contains a list of organizations that are eligible to receive tax-deductible charitable contributions under Section 170. Historically, this list was maintained in IRS Pub. 78, but in 2011 the IRS discontinued publishing the paper version of Pub. 78 and now maintains the list here on TEOS. The list includes organizations that have received a determination letter or ruling from the IRS that contributions received may be deductible as provided in Section 170. Generally, these are Section 501(c)(3) organizations, but certain other types of Section 501(c) organizations may qualify to receive tax-deductible charitable contributions, have received such a determination or ruling, and be listed here. For more information on charitable contributions, visit Charitable Contributions | Internal Revenue Service (irs.gov) or About Publication 526, Charitable Contributions | Internal Revenue Service (irs.gov).

What data isn't available in this dataset?

This dataset doesn't list organizations that have not received a determination letter or ruling from the IRS that contributions received may be deductible as provided in Section 170.

Thus, some organizations eligible to receive tax-deductible charitable contributions, such as churches – which may, but are not required to, apply for a determination of tax-exempt status – and subordinates in a group ruling are not listed in this dataset. For more information on confirming the deductibility of contributions to subordinates in a group ruling, see IRS Publication 4573, Group Exemptions.

How may the public use the data in this dataset?

Members of the public generally may rely on this list in determining deductibility of their contributions. For more information on the ability to rely on a listing in the Pub. 78 data, including exceptions, see Revenue Procedure 2018-32.

As noted above, some types of organizations may not be listed in the Pub. 78 data but may be eligible to receive tax-deductible contributions. For more information, visit Exempt Organization Revenue Procedures | Internal Revenue Service (irs.gov).

Many organizations that aren't required to, but are eligible to, apply for recognition of tax-exempt status from the IRS seek recognition because it assures the organization and contributors that the organization is recognized as exempt and qualifies for related tax benefits. For example, contributors to a church that has been recognized as tax exempt would know that their contributions generally are tax-deductible.

What format is the data in?

This dataset is text.

How often is the data updated?

This dataset is updated monthly, generally on the second Tuesday of each month. For the date of the latest update, visit Search for Tax Exempt Organizations | Internal Revenue Service (irs.gov).

Automatic Revocation of Exemption List

What data is available in this dataset?

The dataset contains a list of organizations that have had their tax-exempt status automatically revoked by operation of law under §6033(j) for failure to file a required annual return or notice for three consecutive years. The IRS is required by law to publish and maintain a list of all organizations that have had their tax-exempt status automatically revoked under this provision.

For each organization listed, the dataset includes:

- **Exemption Type** of the organization
- **Revocation Date**, which is the effective date of revocation (the date for filing of the third annual return or notice)

- **Revocation Posting Date**, which is the date the organization was published to the Automatic Revocation of Exemption List
- **Exemption Reinstatement Date**, which is the effective date of reinstatement for organizations that have applied for and had tax-exempt status reinstated after automatic revocation

Just because an organization appears in this dataset doesn't mean that the organization is currently revoked, as they may have been reinstated. The Revocation Date is historical and doesn't necessarily reflect its current tax-exempt status. An organization may have applied for reinstatement of its tax-exempt status after the automatic revocation date posted. IRS will recognize the reinstatement of the organization's tax-exempt status if the application is approved. Generally, in those cases, the dataset will contain a date in the Exemption Reinstatement Date line. You can also find out if the exemption status has been reinstated by reviewing the Pub. 78 Data (for Section 501(c)(3) organizations) or reviewing its determination letter, which would show an effective date on or after the automatic revocation date. You may also review the EO BMF Extract to check the organization's current tax-exempt status.

For more information on automatic revocation, including how to request reinstatement, see Automatic Revocation - How to Have Your Tax-Exempt Status Reinstated | Internal Revenue Service (irs.gov).

What data isn't available in this dataset?

This dataset doesn't contain information about organizations that have had their tax-exempt status revoked by the IRS in an examination, for instance because they did not meet organizational or operational requirements. Those organizations receive a written determination from the IRS explaining the basis for the revocation. Those written determinations are available, redacted as required under Section 6110, in the FOIA Library | Internal Revenue Service (irs.gov). Information for these types of revocations for Section 501(c)(3) organization is also published in the Internal Revenue Bulletin as described at Revocations of 501c3 Determinations | Internal Revenue Service (irs.gov).

How may the public use the data in this dataset?

Members of the public may use this dataset to see if an organization has had its tax-exempt status automatically revoked for failure to file a required annual return or notice for three consecutive years. The dataset includes the effective date of such revocation, but as noted above, just because an organization is in this dataset doesn't mean that the organization is currently revoked, as they may have been reinstated. A member of the public may check if the organization has been reinstated as described above.

What format is the data in?

This dataset is text.

How often is the data updated?

This dataset is updated monthly, generally on the second Tuesday of each month. For the date of the latest update, visit Search for Tax Exempt Organizations | Internal Revenue Service (irs.gov).

Determination Letters

What data is available in this dataset?

This dataset contains determination letters issued by the IRS on or after January 1, 2014, recognizing an organization as tax-exempt under the subsection for which it applied.

What data isn't available in this dataset?

This dataset doesn't contain determination letters issued before 2014. These may be requested by submitting Form 4506-B, Request for a Copy of Exempt Organization IRS Application or Letter.

How may the public use the data in this dataset?

Members of the public may use this dataset to see if an organization has been recognized as exempt by the IRS on or after January 1, 2014, and to review a copy of its determination letter. The determination letter includes information about an organization, including its effective date of exemption, whether contributions to it are deductible, and whether it is required to file a Form 990 - series return or notice. For Section 501(c)(3) organizations,

the determination letter also indicates the organization's foundation classification as a public charity or private foundation. If the application is one for reinstatement after automatic revocation, the determination includes an addendum confirming that the organization has had its tax-exempt status reinstated.

What format is the data in?
This dataset is PDF or TIF images.

How often is the data updated?
This dataset is updated monthly, generally on the second Wednesday of each month. For the date of the latest update, visit Search for Tax Exempt Organizations | Internal Revenue Service (irs.gov).

Bulk Download
You can download the latest complete datasets of information about tax-exempt organizations. This includes the dataset of organizations eligible to receive tax-deductible charitable contributions (Pub. 78 Data) and those that have been auto revoked for failing to file required annual information returns or notices for three consecutive years (Automatic Revocation of Exemption List). You can also download datasets of tax-exempt filings (Form 990 Series and Form 990-N (e-postcard)).

Below is a list of each bulk dataset and information on the format of the data. See the description of each data set above in the TEOS "Searchable" heading for information about what data is and isn't included in each dataset; how the public may use the data; and how often the data is updated.

- **Pub. 78 Data -** What format is the data in?
  This dataset is Pipe-Delimited ASCII Text.
- **Automatic Revocation of Exemption List -** What format is the data in?
  This dataset is Pipe-Delimited ASCII Text.
- **Form 990-N (e-Postcard) -** What format is the data in?
  This dataset is Pipe-Delimited ASCII Text.
- **Form 990 Series -** What format is the data in?
  This dataset is available either as XML data or PDF images.

Note: The XML dataset contains only e-filed returns. See E-file for Charities and Non-Profits | Internal Revenue Service (irs.gov) for information on when e-file mandates came into effect for Form 990-series returns.