Exempt Organizations Select Check
Frequently Asked Questions

1. **What can I use Exempt Organizations Select Check for?**

    Exempt Organizations Select Check (*EO Select Check*) is an on-line search tool that allows users to select a tax-exempt organization and check certain information about its federal tax status and filings. It allows users to check whether an organization:

    - Is eligible to receive tax-deductible charitable contributions (Pub. 78 data)
    - Has filed a Form 990-N (e-Postcard) annual electronic notice
    - Has had its tax-exempt status automatically revoked because it has not filed its required Form 990-series return for three consecutive years

2. **What happened to the information that I used to look at in the electronic Pub 78, Auto-Revocation List and e-Postcard databases?**

    All of these databases and their information are now available through Exempt Organizations Select Check (*EO Select Check*). Instead of having to search in different places on IRS.gov, you can go to the EO Select Check page and find links to the data there.

3. **What happened to electronic Publication 78?**

    Publication 78 has been incorporated into Exempt Organizations Select Check (*EO Select Check*), which is now the on-line search tool for finding information on organizations eligible to receive tax-deductible contributions (Pub. 78 data). This is the same data on eligible organizations that was previously searched for using electronic Pub. 78 web page. Users can rely on EO Select Check to determine whether a charitable contribution to an exempt organization is tax-deductible, just as they could rely on electronic Pub. 78.

4. **If it's the same data, why did you change how we can find it?**

    Exempt Organizations Select Check (*EO Select Check*) provides a new pathway to Pub. 78 data, offering expanded capability to search for organizations eligible to receive tax-deductible contributions. For instance, users can now search and sort by employer identification number (EIN), which was not a searchable or sortable field in the electronic Pub. 78. In addition, users can still search and sort eligible organizations by name, "doing business as" (dba), city, state, country or deductibility status.

5. **How do I use Exempt Organizations Select Check (*EO Select Check*)?**

    On the [*EO Select Check* home page](#) on IRS.gov, click on "Search Now." On the search page, click on one of three radio buttons to search for auto-revoked organizations, Form 990-N (e-Postcard) filers, or organizations eligible to receive tax-deductible contributions. Enter information in at least one search field, then click "Search." The search results are sortable by name, EIN, city, state, country and other categories. EO Select Check users may also download the entire lists of e-Postcard filers, auto-revoked organizations and organizations eligible to receive deductible contributions.

6. **In the past, the Auto-Revocation List was updated monthly, but the Pub. 78 data was only updated quarterly. Will Pub. 78 data continue to be updated quarterly on Exempt Organizations Select Check (*EO Select Check*)?**

No. The Auto-Revocation List and Pub. 78 data will both be updated monthly, on the third Monday of each month. Form 990-N (e-Postcard) data will continue to be updated weekly.

7. **Our organization's tax exemption was auto-revoked. We applied for and received reinstatement of exemption, but the IRS reinstated our tax-exempt status just after the last monthly update of Exempt Organizations Select Check (*EO Select Check*). What should we do if a donor requests proof of our reinstatement before the next update?**

   With the monthly updates, EO Select Check will offer much more timely information on an organization's status. To give donors assurance of the organization's recognition of tax exemption and public charity status between an updates, provide the donor with the organization's recent exemption determination letter, which will show the effective exemption date.

8. **In the past, I've only been able to search the Auto-Revocation List by state. Will I be able to search the List by other categories on Exempt Organizations Select Check (*EO Select Check*)?**

   Yes. *EO Select Check* provides expanded search capability, allowing users to search this list by EIN, name, city, state, zip code, country, exemption type and revocation posting date (the date the auto-revocation was posted on IRS.gov).

   EO Select Check provides new pop-up help text to help users understand the significance of auto-revocation search results, including the meaning of and distinctions between revocation dates and revocation posting dates.

   Users can click on each auto-revoked organization to find more detailed information on that organization.

9. **What are Exempt Organizations Select Check (*EO Select Check*)'s improvements to the 990-N (*e-Postcard*) search?**

   EO Select Check offers expanded capability to search e-Postcard filers and filings. In addition to searching and sorting results by EIN, name, city, state, country and tax year, users can now search by ZIP/postal code.

   EO Select Check provides new pop-up help text to help users understand the significance of the search fields, columns headings and e-Postcard filings they are searching or sorting.

10. **Can I rely on *Exempt Organizations Select Check* to find an organization's foundation classification or whether contributions to an organization are deductible?**

    Contributors and grantors can rely on either the *Exempt Organizations Select Check* (Pub 78 data) page or the Statistics of Income (SOI) Tax Stats, Exempt Organizations Business Master File Extract (EO BMF).

Both of these are updated monthly, although not necessarily on the same day. To assist with searches, the IRS publishes the date the data was posted to each of the three databases on *EO Select Check* and the EO BMF.

More information is found in the *EO Select Check* FAQs and *EO Select Check* Search Tips and Revenue Procedure 2011-33, *Updated Reliance Rules for Practitioners*.

11. **My organization's tax-exempt status was reinstated, but I can't find my organization on Exempt Organizations Select Check (Pub. 78 Data) or the Exempt Organizations Business Master File extract (EO BMF). Why not?**

Select Check (Pub. 78 Data) has been a major improvement in our search function, including monthly updates instead of the old Pub. 78 quarterly version. There still will be a delay between the time your organization is reinstated (or receives its initial exemption determination) and the time it shows up on Select Check (Pub.78 Data) and EO BMF.

Here's why. Select Check (Pub.78 Data) and EO BMF information is drawn from the IRS Master File. Once a month an automatic computer program pulls updated data from the Master File and transfers it to Select Check (Pub.78 Data) and EO BMF. So, if your organization's record was updated in the Master File prior to the date the program is run, that information will appear in that month's update of Select Check (Pub. 78 Data) and EO BMF. If, on the other hand, your organization's information is updated in the Master File after the date the program is run, that information won't be included in Select Check (Pub.78 Data) and EO BMF until the following month's update.

Between updates to Select Check (Pub. 78 Data) and EO BMF, donors can rely on your organization's determination letter from the IRS as proof of your exempt status. Even if your organization remains on the list of automatically revoked organizations, donors can rely on an IRS determination letter dated on or after the effective revocation date. Donors also can confirm an organization's status by calling the IRS (toll-free) at 1-877-829-5500.

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