



Cape Ann Vernal Pond Team Inc.

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EIN: 20-2678120
Report Generated on: 02/17/2024

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Cape Ann Vernal Pond Team Inc.

aka Cape Ann Vernal Pond Team
Gloucester, MA
capeannvernalpondteam.org
(978)559-9684

[View GuideStar Profile](#)



MISSION

The Cape Ann Vernal Pond Team is a non-profit organization dedicated to vernal pond conservation and education since 1990. Our focus is vernal ponds. The issue is the preservation of wildlife habitat, which is ultimately about the health of the planet.

EIN

20-2678120

RULING YEAR

2006

IRS SUBSECTION

501(c)(3) Public Charity

FOUNDING YEAR

1990

MAIN ADDRESS

366 Main Street #2
Gloucester, MA
01930

AFFILIATION TYPE

Independent Organization

CONTACT

Richard Roth, Executive
Director
(978) 559-9684
cavpt@yahoo.com

EXECUTIVE DIRECTOR

Richard Roth

BOARD CHAIR

Nicolo Taormina

SUBJECT AREA

Education services

Climate change

Wetlands

Endangered species protection

Outdoor education

Water resources

NTEE Code

Water Resource, Wetlands
Conservation and Management
(C32)

Wildlife
Preservation/Protection (D30)

Citizen Participation (W24)

PROGRAMS

1. Vernal Pond Certifications and Workshops

Population(s) served:Adults, Students, Children and youth, Families, Activists
2. Vernal Pond Field Trips

Population(s) served:Adults, Students, Children and youth, Families, Activists
3. Community Education Presentations and Exhibits

Population(s) served:Adults, Students, Children and youth, Families, Activists
4. Vernal Pond Scouts Patch Program

Population(s) served:Students, Children and youth, Activists
5. Conservation Work

Population(s) served:Adults, Children and youth, Students, Researchers, Activists

POPULATIONS SERVED

1. Children and youth
2. Adults
3. Students

COMPLIANCE

- ✓ IRS Pub 78 Verified as of February 2024

✓ IRS BMF 509(a) (1) as of February 12, 2024

Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

TRANSPARENCY MEASURES

- ✓ Board Practices Reported?

✓ Diversity Data Reported?

Programs & Results

PROGRAMS

Source: Self-Reported by Organization,
February 2024

Vernal Pond Certifications and Workshops

Population(s) Served:

General/Unspecified
Students

Since its inception, the Cape Ann Vernal Pond Team has certified over 320 vernal ponds in the Cape Ann area through the National Heritage and Endangered Species Program, which is part of Massachusetts Division of Fisheries and Wildlife. Once certified, vernal ponds are offered the same protection as other wetlands. Team members work on mapping, data collection, and online certification. Additionally, we provide workshops and assistance to numerous organizations and private land owners working to certify vernal ponds. Our long-term goal is to continue certification efforts, thereby protecting at-risk vernal ponds on the North Shore. Through these educational and protective efforts, more members of the community have become active in conservation issues and local organizations have a greater understanding of the importance of these ecosystems. We educate and support surrounding communities in Massachusetts in order to replicate vernal pond conservation throughout the state and beyond.

Vernal Pond Field Trips

Population(s) Served:

General/Unspecified
Students

The Cape Ann Vernal Pond Team offers field trips for our members, the public, schools, and organizations. Operating primarily in the springtime during amphibian breeding season,

these field trips allow participants to observe the inextricable link woodland creatures have to these ponds. On peak nights, when ponds are teeming with thousands of salamanders and singing frogs, citizen naturalists who brave the cold and wet are rewarded by this rich natural experience. Other seasons also provide opportunities for experiencing pond habitat. During the summer months, amphibians such as froglets transition by the thousands from life under water to life on land. Viewing these migrations are something to behold. Team members are on hand to answer questions and lead discussions on the importance of preserving these areas. Participants experience learning through hands-on discovery and exploration, and walk away educated and encouraged to develop their own sense of conservation.

Community Education Presentations and Exhibits

Population(s) Served:

General/Unspecified
Students

Held throughout Eastern Massachusetts, our live animal presentations and exhibits educate the community about vernal ponds and the complex web of life they support. Our two main offerings are Introduction to Vernal Ponds and Snakes of New England and the World. Presentations are generally designed to educate a group, whereas an exhibit is usually at a community event. They both focus on educating participants and community members about vernal ponds, snakes, local wildlife and habitat. Introduction to Vernal Ponds stresses the importance of vernal ponds and how to protect them, followed by up-close viewing of some of our favorite vernal pond creatures. Snakes of New England and the World focuses on the life and habitat of snakes, followed by the opportunity to see and handle native and exotic snakes. Each year we hold more than 60 presentations and exhibits at schools, libraries, state parks, scouting

meetings, businesses, expos and fairs, reaching thousands of community members!

Vernal Pond Scouts Patch Program

Population(s) Served:

Students
K-12 (5-19 years)

The Vernal Pond Scouts Patch Program provides an understanding of how integral these ponds are in supporting wildlife and our local ecology. To date, over 200 Girl and Boy Scouts have earned their patches. The Patch program requirements include activities such as documenting vernal ponds, making presentations to educate the public, using a field guide to identify vernal pond critters, documenting migration distances, making signs to show how far animals will travel to and from vernal ponds during the year, using GPS to map ponds, and going through the steps of certification. Finally, integrating all the information they have learned, the scouts design a comprehensive and in-depth lesson to teach vernal pond ecology and preservation to other youth. The scouts radiate excitement, wonder, and joy when participating in this unique program. We feel good about passing important scientific information on to other generations who may be able to protect the natural world in ways that we cannot.

Conservation Work

Population(s) Served:

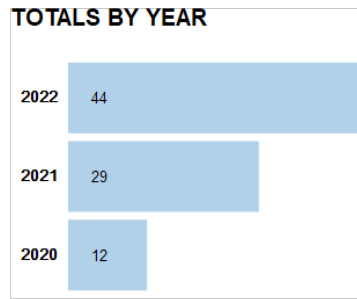
General/Unspecified
Students

The Cape Ann Vernal Pond Team is involved in a variety of unique conservation projects throughout Cape Ann and the surrounding communities. Our Team works on a number of Federal, State, Local, and Private conservation projects. We've assisted with a variety of wildlife relocation, animal rescue, and habitat support efforts. Recently we surveyed the

Blanding's turtle and Blue-spotted salamander in an effort to protect any remaining populations in the Cape Ann area. There are historic records for these creatures and our goal is to preserve our ecosystems in order to ensure the survival of some of these now rare Cape Ann species. The conservation work that we do is extensive and varied. In most cases, it is unlikely the work would get done if the Cape Ann Vernal Pond Team was not in existence. It is shocking to think that species are disappearing at such an alarming rate. Our conservation work is very important and we have been successful in protecting numerous animals and their habitat.

RESULTS

Number of animals rehomed

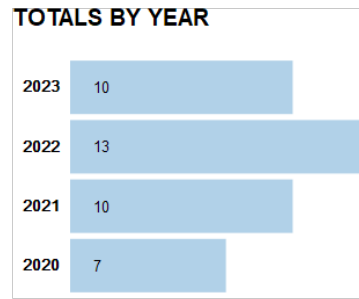


Population(s) Served: No target populations selected

Related program: Conservation Work

Notes: We rehome and adopt in and out numerous reptiles and amphibians each year, so that these critters are not neglected and euthanized.

Number of animals rescued

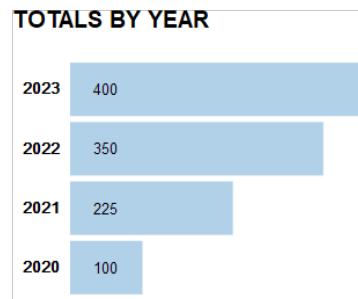


Population(s) Served: No target populations selected

Related program: Conservation Work

Notes: We rescue animals that are stranded or caught in traps or storm drains, for example. We release them back into the wild unless injured... where we then provide veterinary support.

Number of people influenced to undertake conservation action

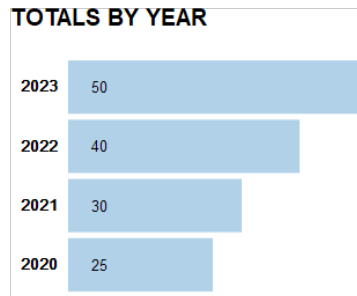


Population(s) Served: No target populations selected

Related program:

Notes: We do many different projects, educational and conservation activities in schools, parks, libraries, and community events. These people become involved in many direct action activities.

Hectares of land that are (or are in the process of being) organically certified as a result of the nonprofit's efforts

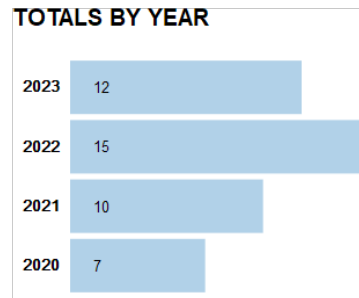


Population(s) Served: No target populations selected

Related program: Vernal Pond Certifications and Workshops

Notes: We work to certify vernal ponds and are in the process of numerous certifications that are not yet complete. The process has steps and stages working with the state of MA.

Number of animal adoptions



Population(s) Served: No target populations selected

Related program: Conservation Work

Notes: We adopt numerous animals while providing them with a good home. We then share them through our programs to further educate the public.

[More results from this organization's programs](#)

CHARTING IMPACT

What is the organization aiming to accomplish?

Goal A - To minimize the effects of habitat loss, and the loss of vernal ponds.

Goal B - To enhance community awareness of vernal ponds and the threats that put vernal ponds at risk.

Goal C - To ascertain the health of animal species and directly protect wildlife habitat, in-turn reducing species loss.

Goal D - To increase the public's appreciation and enjoyment of nature and reduce the misconceptions of nature.

Goal E - Recruit and train volunteers to become passionate teachers and stewards of the environment.

Goal F - Create a physical location for operations to make our organization accessible to more people for the purpose of education, conservation, and to experience the natural world together.

What are the organization's key strategies for making this happen?

Strategy for Goals A, B, C, E - Survey vernal pools by photographing the pools and obligate species that inhabit them. Data is submitted to the Massachusetts Natural Heritage and Endangered Species Program to certify the pool so it gains some protection under the Wetlands Protection Act. We also provide certification training to individuals and organizations so they can certify pools in their communities.

Strategy for Goals B, D, E - Bring our vernal pond and snake exhibits to community and special events to educate and enlighten visitors and participants about the many species of wildlife that live, breed, and depend upon vernal ponds for survival. Participants see creatures alive and up close, many of which they've never seen or heard of before. Visitors get hands on opportunities to touch and hold many snake species.

Strategy for Goals A, B, D, E - Bring vernal pond and snake presentations to community venues to educate and expose participants to the many unique species of wildlife that live, breed, and depend upon vernal ponds for survival. Students observe these living creatures up close and they have the opportunity to touch and hold many of the snakes.

Strategy for Goals A, B, C, D, E - Provide daytime and nighttime vernal pond field trips to members and the public. Participants learn about and explore these vital vernal pond habitats during the peak amphibian breeding season. They observe migrating and breeding animals during these interactive field trips. This discovery and exploration allows participants to experience the inextricable link woodland creatures have to these pools.

Strategy for Goals A, B, C, D, E - Provide conservation work in order to understand the health of animal species and protect wildlife habitat. We accomplish this in a variety of ways including animal surveys for habitat protection, vernal pond certifications, and wildlife relocation.

Strategy for Goals A, B, C, D, E - Recruit volunteer youth and adults to become involved in our organization assisting with activities such as fundraising, educational programs, events and conservation work. Volunteers have told us they see and feel the value and impact of their contribution.

Strategy for Goals A, B, C, D, E, F - Provide a state of the art website connecting our team and the community and allowing us to coordinate our activities. We stay in touch with our membership, donors, volunteers, sponsors, and organizations who request our programming. Our website is a free online educational tool available to everyone.

Strategy for Goals A, B, C, D, E, F -

(Short-term strategy) Develop the Cape Ann Vernal Pond Team meeting space called "The Shop" which will offer a storefront location for members and the community to gather. It will also be a home-base for managing the organization as well as for fundraising.
(Long-term strategy) Open a wildlife center on Cape Ann for expanded and enhanced community programming.

What are the organization's capabilities for doing this?

Describing our Capacity -

Overarching all of our goals listed above are the relationships built with other organizations. These relationships add value to every aspect of our organization. Collaborators include Mass Wildlife, New England Herpetological Society, Vernal Pool Association, New England Wildlife Center, The Trustees of Reservations, Essex County Greenbelt, Massachusetts Department of Conservation and Recreation, Mass Audubon, Parker River, Maritime Gloucester, Kestrel Education Adventures, Cape Ann Trail Stewards, and a myriad of schools and community organizations. We in turn enhance the programs of other conservation organizations. By partnering with other community organizations, schools, and agencies, we share a common ground for our learning platform. These public and private relationships allow us to reach many people in different walks of life beyond our local community.

In addition to our critically important collaborators, we have highly experienced and knowledgeable educators. These professionals have decades of experience training and informing the exceptional work they do. The numerous dedicated volunteers and board members provide the foundation of Cape Ann Vernal Pond Team. We have management skills and nonprofit experience to provide the leadership needed to move our organization forward. The City of Gloucester is supportive of the work we do, and we have strong community participation on Cape Ann. We have an albeit small but consistent budget where we maximize our donations through the use of many volunteers and other committed partners. We currently have planning money to be used for the development of a strategic and fundraising plan.

Our reach feels limitless in the way our team comes together and successfully provides these awe-inspiring experiences in nature.

What have and haven't they accomplished so far?

Strategy for Goals A, B, C, E - Our organization surveys vernal ponds by photographing the ponds and obligate species that inhabit them.

Progress - We have completed over 320 vernal pond surveys resulting in an equal number of certifications on both public and private land. Annually we complete approximately ten surveys, resulting in protection of these vernal ponds and their surrounding habitat on Cape Ann and the North Shore. This is our way of saving critical wildlife habitat in our corner of the world.

Strategy for Goals B, D, E - Bring our vernal pond and snake exhibits to community and special events to educate and enlighten visitors and participants about the many species of wildlife that live, breed, and depend upon vernal ponds for survival.

Progress - We exhibited to more than 10,000 community members last year.

Strategy for Goals A, B, D, E - Bring vernal pond and snake presentations to community venues.

Progress - We presented to more than 1,000 community members last year.

Strategy for Goals A, B, C, D, E - Provide daytime and nighttime vernal pond field trips to members and the public.

Progress - We guided approximately 350 community members last year.

Strategy for Goals A, B, C, D, E - Provide conservation work in order to ascertain the health of animal species and/or directly protect wildlife and habitat.

Progress - Approximately 400 community members, students, and volunteers participated in conservation projects last year.

Strategy for Goals A, B, C, D, E - Recruit volunteer youth and adults to become involved in our organization assisting with activities such as fundraising, educational programs, events and conservation work.

Progress - We recruited, trained and engaged approximately 20 new volunteers last year. We completed enhanced volunteer training for nearly 50 current volunteers.

Strategy for Goals A, B, C, D, E, F - Provide a state of the art website connecting our team and the community and allowing us to coordinate our activities.

Progress - Since our website redesign we have more than 1300 contacts which is our base for emailing, E-blasts, and snail mail. The education tool aspect of the website was significantly expanded. Additionally, the website can enroll members, receive donations, and sell products while logging and totaling those financial transactions. Our website allows us to organize and connect with our Team, which includes volunteers, participants, donors and venues.

Strategy for Goals A, B, C, D, E, F -

(Short-term strategy) Develop the Cape Ann Vernal Pond Team meeting space called "The Shop" which will offer a storefront location for members and the community to gather.

Progress - The Shop gathering place renewal plan is complete and we are working on funding sources.

(Long-term strategy) Open a wildlife center on Cape Ann for expanded and enhanced community programming.

Progress - A tentative business plan for the wildlife center is complete and we are working on fundraising sources.

Financials

FISCAL YEAR START: 01/01 FISCAL YEAR END: 12/31

Revenue & Expenses

Revenue		2022
Contributions		\$51,793
Program Services		\$7,858
Investments		\$24
Special Events		\$0
Sales		\$0
Other		\$2,483
Total Revenue		\$62,158
Expenses		
Grants		\$0
Salaries & Employee Benefits		\$0
Professional Fees		\$29,900
Occupancy		\$0
Printing, Publications, Postage, etc.		\$5,030
Other Expenses		\$25,769
Total Expenses		\$60,699
Net Gain/Loss		
Net Gain/Loss		\$1,459

Balance Sheet

Assets	1/1/2022	12/31/2022	Change
Cash & Equivalent	\$27,394	\$35,212	\$7,818
Fixed Assets (LBE - Depreciation)	\$0	\$0	\$0
Other	\$19,850	\$13,491	-\$6,359
Total Assets	\$47,244	\$48,703	\$1,459
Liabilities	1/1/2022	12/31/2022	Change
Total Liabilities:	\$0	\$0	\$0
Fund Balance	1/1/2022	12/31/2022	Change
Net Assets:	\$47,244	\$48,703	\$1,459

☒ ['Key Revenue & Expense Data from Form 990'](#)

☒ ['Key Balance Sheet Data from Form 990'](#)

Operations

Source: Self-Reported by Organization, February 2024

EXECUTIVE DIRECTOR

Richard Roth

Richard Roth has a lifelong interest in wildlife, especially reptiles and amphibians. More than thirty years ago Mr. Roth along with a few friends founded the Cape Ann Vernal Pond Team. They began by leading nighttime field trips to see the spring breeding activity of Spotted salamanders, Wood frogs, and Spring peepers. Mr. Roth has extensive experience in the field of wetlands and vernal ponds. He is a 35 year member of the New England Herpetological Society, and served as the Director, President and Treasurer. He was also trained by the Vernal Pool Association as well as employed by HYL A Ecological Service carrying out vernal pond and rare species habitat surveys. Mr. Roth produced and directed a movie entitled Vernal Ponds filmed on Cape Ann, which earned the International Wildlife Film Festival Award. Mr. Roth was also trained in nonprofit management. As the Executive Director, he continues to lead the organization and will inspire and inform our work into the next decade.

BOARD CHAIR

Nicolo Taormina

Taormina Tile Company

Term: 2022 - 2026

BOARD MEMBERS

Richard Roth

Richard Roth

Nicolo Taormina

Taormina Tile Company

Colleen Anderson

Good Harbor Graphics

Victoria Rolf

Victoria A. Rolf

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2022

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
Victoria Rolf	TREASURER	\$15,500	\$0	\$0
Richard Roth	EXEC DIRECTOR	\$13,750	\$0	\$0
Nicolo Taormina	PRESIDENT	\$0	\$0	\$0
Colleen Anderson	SECRETARY	\$0	\$0	\$0
Colleen Anderson	VICE PRESIDENT	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2021

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
Victoria Rolf	TREASURER	\$5,000	\$0	\$0
Richard Roth	EXEC DIRECTOR	\$2,100	\$0	\$0
Nicolo Taormina	PRESIDENT	\$0	\$0	\$0
Colleen Anderson	SECRETARY	\$0	\$0	\$0
Colleen Anderson	VICE PRESIDENT	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2020

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
Victoria Rolf	TREASURER	\$2,000	\$0	\$0
Richard Roth	DIRECTOR	\$1,861	\$0	\$0
Nicolo Taormina	PRESIDENT	\$0	\$0	\$0
Katherine Bevins	SECRETARY	\$0	\$0	\$0
Colleen Anderson	VICE PRESIDENT	\$0	\$0	\$0
Colleen Anderson	CLERK	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2019

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
Victoria Rolf	TREASURER	\$5,400	\$0	\$0
Victoria Tolf	TREASURER	\$5,400	\$0	\$0
Richard Roth	DIRECTOR	\$1,400	\$0	\$0
Nicolo Taormina	PRESIDENT	\$0	\$0	\$0
Katherine Bevins	SECRETARY	\$0	\$0	\$0
Colleen Anderson	VICE PRESIDENT	\$0	\$0	\$0
Colleen Anderson	CLERK	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2018

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
Richard Roth	DIRECTOR	\$3,125	\$0	\$0
Nicolo Taormina	PRESIDENT	\$0	\$0	\$0
David McKinnon	TREASURER	\$0	\$0	\$0
Katherine Bevins	SECRETARY	\$0	\$0	\$0
Colleen Anderson	VICE PRESIDENT	\$0	\$0	\$0
Colleen Anderson	CLERK	\$0	\$0	\$0

Paid Preparers
FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
HOLLY M CAIN CPA		121 EASTERN AVE, ESSEX MA 01929	9786756633

Paid Preparers
FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
HOLLY M CAIN CPA		121 EASTERN AVE, ESSEX MA 01929 USA	978-675-6633

Paid Preparers
FISCAL YEAR 2020

Firm Name	Firm EIN	Firm Address	Firm Phone
HOLLY M CAIN CPA		121 EASTERN AVE, ESSEX MA 01929 USA	978-675-6633

BOARD LEADERSHIP PRACTICES

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

BOARD ORIENTATION & EDUCATION

Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations?

Yes

CEO OVERSIGHT

Has the board conducted a formal, written assessment of the chief executive within the past year?

No

ETHICS & TRANSPARENCY

Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year?

Yes

BOARD COMPOSITION

Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership?

Yes

BOARD PERFORMANCE

Has the board conducted a formal, written self-assessment of its performance within the past three years?

Yes

Organizational Demographics

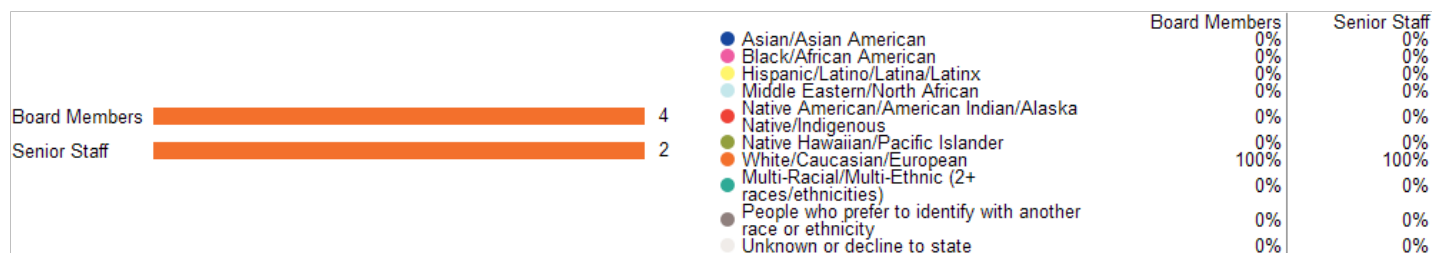
Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

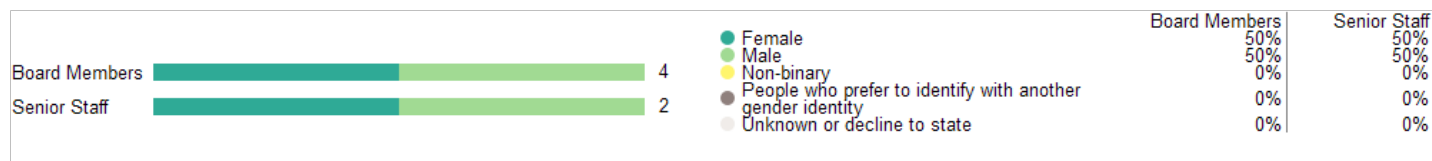
The organization's leader identifies as:

Race & Ethnicity	White/Caucasian/European
Gender Identity	Male, Not transgender
Sexual Orientation	Heterosexual or Straight
Disability Status	Person without a disability

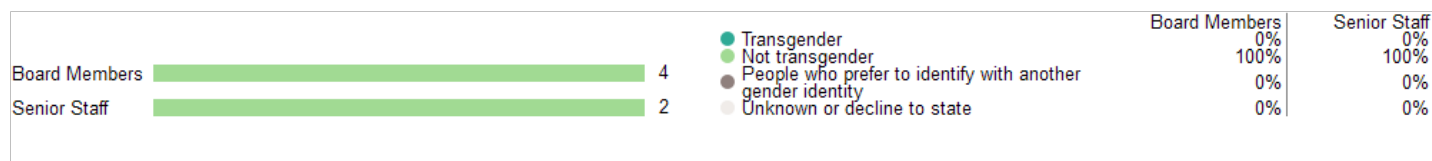
Race & Ethnicity



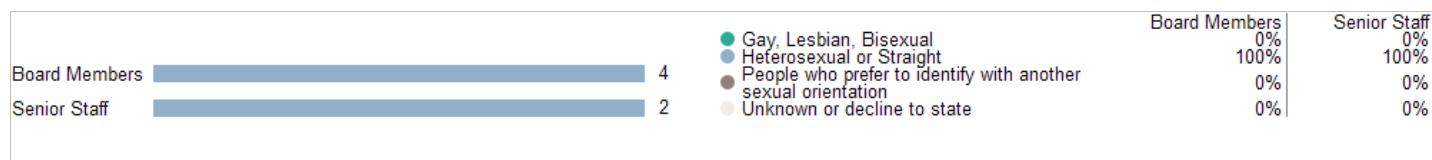
Gender Identity



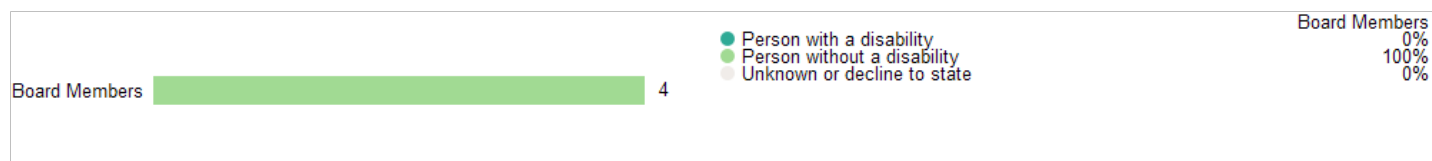
Transgender Identity



Sexual Orientation



Disability



Equity Strategies *Last Updated: 02/17/2024*

Candid partnered with Equity in the Center - a project that works to shift mindsets, practices, and systems within the social sector to increase racial equity - to create this section. [Learn More](#)

Data

- ✓ We ask team members to identify racial disparities in their programs and/or portfolios.
- ✓ We disaggregate data to adjust programming goals to keep pace with changing needs of the communities we support.
- ✓ We employ non-traditional ways of gathering feedback on programs and trainings, which may include interviews, roundtables, and external reviews with/by community stakeholders.
- ✓ We have long-term strategic plans and measurable goals for creating a culture such that one's race identity has no influence on how they fare within the organization.

Policies and processes

- ✓ We seek individuals from various race backgrounds for board and executive director/CEO positions within our organization.
- ✓ We have community representation at the board level, either on the board itself or through a community advisory board.
- ✓ We help senior leadership understand how to be inclusive leaders with learning approaches that emphasize reflection, iteration, and adaptability.
- ✓ We engage everyone, from the board to staff levels of the organization, in race equity work and ensure that individuals understand their roles in creating culture such that one's race identity has no influence on how they fare within the organization.

Appendix

Key Documents

IRS Forms 990	2022 990
	2021 990
	2020 990
	2019 990
	2018 990
IRS Forms 990T	Not Available
Audited Financial Statements	Not Available
Key Organization Documents	Letter of Determination
	2022 Annual Report
	2021 Annual Report
	2020 Annual Report
	2019 Annual Report
	2018 Annual Report
	2017 Annual Report
	2016 Annual Report
	2015 Annual Report
	'Key Revenue & Expense Data from Form 990'
	'Key Balance Sheet Data from Form 990'

Cape Ann Vernal Pond Team Inc.

Aka Cape Ann Vernal Pond Team

366 Main Street #2
Gloucester, MA 01930

✓ Foundation Status Code: PC*
✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details



Organization name	Location	Most recent IRS Publication 78
Cape Ann Vernal Pond Team Inc.	Gloucester, MA	February 2024
EIN	Deductibility status description	Verified with most recent Internal Revenue Bulletin
20-2678120	A public charity (50% deductibility limitation).	February 12, 2024

IRS Business Master File Details



Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
CAPE ANN VERNAL POND TEAM INC	February 12 2024	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
EIN	IRS subsection	Ruling date
20-2678120	This organization is a 501(c)(3) Public Charity	03/2006
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.		

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources

- GuideStar acquires all IRS data directly from the Internal Revenue Service.
- The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.
- [IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.
- The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
- The [IRS Internal Revenue Bulletin](#) (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.
- The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.
- The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.