



GuideStar USA, Inc.

Also Known As: GuideStar
4801 Courthouse St , Ste 220
Williamsburg, VA 23188

IRS Publication 78 Details

Organization Name	Guidestar USA Inc.	
EN	54-1774039	
Location	Williamsburg, VA	
Deductibility Status Description	A public charity (50% deductibility limitation).	
Most Recent IRS Publication 78	August 2014	
Verified with Most Recent Internal Revenue Bulletin	August 25, 2014	

IRS Business Master File Details

Organization Name	GUIDESTAR USA INC	
EN	54-1774039	
Most Recent IRS BMF	August 11, 2014	
IRS Subsection	This organization is a 501(c)(3) Public Charity .	
Reason for Non-Private Foundation Status	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)	
Ruling Date	08/1996	

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

[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.
- [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 [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 [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- 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.

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