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GuideStar Charity Check

Generated on March 28, 2024

Valley of the Sun Early Childhood Association

Aka Valley of the Sun Association for the Education of Young Children

25150 N Pima Rd School Office
Scottsdale, AZ 85255

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

IRS Publication 78 Details

IRS Pub 78 verified

Organization name	Location	Most recent IRS Publication 78
Valley of the Sun Early Childhood Association	Phoenix, AZ	March 2024
EIN	**Deductibility status description**	**Verified with most recent Internal Revenue Bulletin**
23-7066420	A public charity (50% deductibility limitation).	March 25, 2024

IRS Business Master File Details

IRS BMF 509(a)(2)

Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
VALLEY OF THE SUN EARLY CHILDHOOD ASSOCIATION	March 12 2024	Section 509(a)(2) organization
EIN	**IRS subsection**	**Ruling date**
23-7066420	This organization is a 501(c)(3) Public Charity	05/1974

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.

-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.

-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 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.

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