



# St Michaels Community Center Inc

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EIN: 52-1698879  
Report Generated on: 03/28/2024


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# St Michaels Community Center Inc

 St. Michaels, MD



<https://www.stmichaelscc.org/donate.html>



(410)745-6073



[View GuideStar Profile](#)



## MISSION

The mission of the St. Michaels Community Center is to promote and provide quality activities and services that will contribute to the physical, emotional and social well-being of the community.

SMCC's vision is to enhance the quality of life and to fill the unmet needs of our community.

## EIN

52-1698879

## RULING YEAR

1991

## IRS SUBSECTION

501(c)(3) Public Charity

## FOUNDING YEAR

1991

## MAIN ADDRESS

PO BOX 354  
ST MICHAELS, MD  
21663

## AFFILIATION TYPE

Independent Organization

## CONTACT

Patrick Rofo  
(410) 745-6073  
patrick@stmichaelscc.org

## EXECUTIVE DIRECTOR

Patrick Rofo

## BOARD CHAIR

Langley Shook

## SUBJECT AREA

Arts and culture

Food security

Human services

## NTEE Code

Neighborhood Center,  
Settlement House (P28)

Arts, Cultural Organizations -  
Multipurpose (A20)

PROGRAMS

1. Food Distribution

Population(s) served:Adults

POPULATIONS SERVED

1. Children and youth

2. Adults

COMPLIANCE

- ✓ IRS Pub 78 Verified as of March 2024
- ✓ IRS BMF 509(a) (1) as of March 12, 2024
- ✓ A-133 Audit Required/Performed?
- ✓ Conflict of Interest Policy
- ✗ Written whistleblower policy

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

TRANSPARENCY MEASURES

- ✓ Board Practices Reported?
- ✗ Diversity Data Reported?
- 0 Number of Independent Board Members

# Programs & Results

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## PROGRAMS

Source: Self-Reported by Organization, August 2023

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### Food Distribution

#### Population(s) Served:

General/Unspecified

For more than 15 years, local resident Jeannie Butler dreamed of graduating from Culinary School and starting her very own soup kitchen in her hometown community, which is exactly what she did!

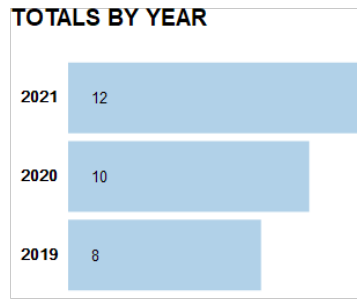
Now at the St. Michaels Community Center, her motto of "Pay what you can IF you can!" drives everything, with two meals offered weekly

Every Monday: Dinner Buffet at Union United Methodist Church. 4 - 7pm

Every Friday: Lunch Buffet at St. Michaels Community Center. 11 - 3pm

RESULTS

Number of food donation partners



Population(s) Served: No target populations selected

Related program:

## CHARTING IMPACT

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### What is the organization aiming to accomplish?

The mission of the St. Michaels Community Center is to promote and provide quality activities and services that will contribute to the physical, emotional and social well-being of the community.

SMCC's vision is to enhance the quality of life and to fill the unmet needs of our community.

SMCC is dedicated to accomplishing these goals by providing supervised program opportunities for the enrichment of our children and teens; activities and services for adults and senior citizens; and affordable recreational, social, and educational activities to community residents of all ages, regardless of ethnicity, gender or economic status.

Also critical to SMCC's success is the development of partnerships with other non-profit and community organizations, as well as the exemplary management of the center and its activities.

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

With only 1 full time Executive Director and 5 part-time support staff, we rely on community volunteers to aid in providing supervision and instruction for our after school classes, workshops and summer programs for students. They are also instrumental in helping with weekly Senior Luncheons and activities, Neighborhood Block Parties, Community Holiday Dinners, Jeannie's Community Cafe (serving meals every Friday for lunch and Monday for dinner to anyone in need, our Food Distributions every Monday and Wednesday which support the Maryland Food Bank and staffing our Treasure Cove Thrift Shop open Monday through Saturday all year long.

SMCC also enjoys strong partnerships with other area non-profit organizations like the St. Michaels Police Department and S.M.Y.L.E. program, the Perkins Family YMCA, the Chesapeake Bay Maritime Museum, The Talbot County Free Library, Talbot County Public Schools, Union United Methodist Church, St. Luke's Methodist Church, Christ Episcopal Church of St. Michaels, The Women's Club of St. Michaels, Christmas in St. Michaels, The Phillips Wharf Environmental Center, The Environmental Concern, local farmers and others.

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### What are the organization's capabilities for doing this?

In addition to a strong volunteer base and extremely dedicated and passionate staff members, SMCC is supported by individual donors, area Foundations, the Town of St. Michaels and grants from the United Fund, Christ Church, Christmas in St. Michaels, The Bryan Foundation, Mid-Shore Community Foundation and others. Fundraisers held throughout the year also subsidize our operations as well as sales from our Treasure Cove Thrift Shop.

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### What have and haven't they accomplished so far?

Since 1990, SMCC has grown from a small office in a closet of the local Elementary School to owning it's own 4000 square foot facility in the center of St. Michaels, MD. Our budget has grown to \$380,000 and we had over 20,000 participants in our programs, classes and activities.as of 2018. We have earned the Governor's Citation in 2018 and Recognition from the Maryland General Assembly from Senator Eckardt, Citation from the 37th Legislative District of Maryland and the Community Hero Award from the Baltimore Orioles for outstanding community service.

# Financials

FISCAL YEAR START: 01/01

FISCAL YEAR END: 12/31

✓ Financials audited by an independent accountant

## FINANCIALS QUICK VIEW

Surpluses in last 5 years	5
Negative Net Assets in past 5 years	0

## Financial Trends Analysis

### Business Model Indicators

Created in Partnership with

 Nonprofit Finance Fund®

Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	\$23,955	\$4,384	\$285,952	\$823,193	\$831,120
As a % of expenses	8.1%	1.6%	97.2%	224.8%	155.8%
Unrestricted surplus (deficit) after depreciation	\$15,649	-\$5,024	\$266,850	\$790,918	\$795,500
As a % of expenses	5.2%	-1.7%	85.1%	198.5%	139.8%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$318,722	\$286,777	\$580,261	\$1,189,425	\$1,364,460
Total revenue, % change over prior year	-5.0%	-10.0%	102.3%	105.0%	14.7%
Program services revenue	12.0%	15.4%	30.6%	1.1%	2.7%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.0%	0.0%	0.0%	0.0%	0.1%
Government grants	0.0%	0.0%	11.0%	10.2%	4.7%
All other grants and contributions	86.1%	83.0%	47.1%	76.9%	81.4%
Other revenue	1.8%	1.7%	11.3%	11.8%	11.1%
Expense Composition					
Total expenses before depreciation	\$294,767	\$282,393	\$294,309	\$366,232	\$533,340
Total expenses, % change over prior year	-7.7%	-4.2%	4.2%	24.4%	45.6%
Personnel	58.5%	57.3%	59.2%	52.4%	57.7%
Professional Fees	7.3%	5.4%	3.4%	1.7%	1.3%
Occupancy	11.4%	13.6%	12.0%	16.1%	8.8%
Interest	0.4%	0.0%	0.0%	0.0%	0.0%
Pass-Through	1.2%	0.9%	0.1%	0.0%	0.0%
All other expenses	21.3%	22.8%	25.3%	29.8%	32.2%

# Financial Trends Analysis, continued

## Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$303,073	\$291,801	\$313,411	\$398,507	\$568,960
One Month of Savings	\$24,564	\$23,533	\$24,526	\$30,519	\$44,445
Debt Principal Repayment	\$31,274	\$0	\$0	\$0	\$0
Fixed Asset Additions	\$13,049	\$0	\$75,772	\$201,411	\$303,612
Total Full Costs (estimated)	\$371,960	\$315,334	\$413,709	\$630,437	\$917,017

## Capital Structure Indicators

Liquidity					
Months of cash	2.0	2.0	11.7	30.9	33.5
Months of cash and investments	2.0	2.0	11.7	30.9	33.5
Months of estimated liquid unrestricted net assets	1.6	1.7	10.2	28.6	31.5
Balance Sheet Composition					
Cash	\$50,056	\$47,959	\$286,569	\$942,857	\$1,487,474
Investments	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Gross land, buildings, and equipment (LBE)	\$602,999	\$604,028	\$679,003	\$880,414	\$1,184,026
Accumulated depreciation (% of LBE)	10.8%	11.8%	13.2%	13.8%	13.3%
Liabilities (as % of assets)	1.7%	1.4%	4.1%	4.2%	3.5%
Unrestricted net assets	\$578,075	\$573,051	\$839,901	\$1,630,819	\$2,426,319
Temporarily restricted net assets	\$0	N/A	N/A	N/A	N/A
Permanently restricted net assets	\$0	N/A	N/A	N/A	N/A
Total restricted net assets	\$0	\$0	\$0	\$0	\$0
Total net assets	\$578,075	\$573,051	\$839,901	\$1,630,819	\$2,426,319

## Key Data Checks

Material Data Errors	2018	2019	2020	2021	2022
	No	No	No	No	No

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition.Please consult the 990s of any potentially related affiliates for additional information.

- ☒ [Formulas for key metrics](#)
- ☒ ['Key Revenue & Expense Data from Form 990'](#)
- ☒ ['Key Balance Sheet Data from Form 990'](#)



# Operations

Source: Self-Reported by Organization, August 2023

## EXECUTIVE DIRECTOR

Patrick Rofe

[LinkedIn profile](#)

(ST MICHAELS, MD -- July 5, 2021) The St. Michaels Community Center’s Advisory Board has announced Patrick Rofe will become the nonprofit’s fourth Executive Director in its more than 30-year history.

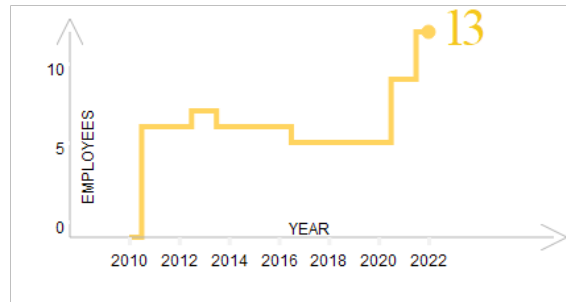
Rofe and his wife Simone are moving cross-country from Olympia, Wash., where he has served the past three years as Executive Director of a local land trust.

“Patrick is an outstanding choice to lead our Community Center in strengthening and expanding our community service,” said SMCC Advisory Board President Langley Shook. “We also want to recognize and thank Trish for her dedication and service as our longtime Executive Director and her staying on to help with this transition.”

Read more = <http://www.stmichaelscc.org/news/patrick-rofe-named-st-michaels-community-center-executive-director>

## NUMBER OF EMPLOYEES

Source: IRS Form 990



## BOARD CHAIR

Langley Shook

## BOARD MEMBERS

- Susan Thomas
- Jeffrey Quartner, MD
- Pam Bernstein
- Langley Shook
- Cheri Bruce-Phipps
- Parker Spurry
- Lori Morris
- Hon. Edward Kasemeyer
- Anthony Smith
- Karen Footner
- Travis Johnson
- Lisa Sweetney-Swift
- Shauna Beulah
- Joan Wetmore
- Connie Pullen
- Christian Chute
- Joe Brummell

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Langley Shook	CHAIR	\$0	\$0	\$0
Lori Morris	VICE CHAIR	\$0	\$0	\$0
Cheri Bruce-Phipps	ADVISORY BOARD	\$0	\$0	\$0
Karen Footner	SECRETARY	\$0	\$0	\$0
Pam Bernstein	ADVISORY BOARD	\$0	\$0	\$0
Shauna Beulah	ADVISORY BOARD	\$0	\$0	\$0
Travis Johnson	ADVISORY BOARD	\$0	\$0	\$0
Edward Kasemeyer	ADVISORY BOARD	\$0	\$0	\$0
Joe Brummell	ADVISORY BOARD	\$0	\$0	\$0
Christian Chute	ADVISORY BOARD	\$0	\$0	\$0
Jeffrey Quartner	ADVISORY BOARD	\$0	\$0	\$0
Anthony Smith	ADVISORY BOARD	\$0	\$0	\$0
Parker Spurry	TREASURER	\$0	\$0	\$0
Susan Thomas	ADVISORY BOARD	\$0	\$0	\$0
Patrick Rofe	EXECUTIVE DIRECTOR	\$0	\$0	\$0
Connie Pullen	ADVISORY BOARD	\$0	\$0	\$0
Lisa Sweetney-Swint	ADVISORY BOARD	\$0	\$0	\$0
Joan Wetmore	ADVISORY BOARD	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Langley Shook	PRESIDENT	\$0	\$0	\$0
Carolina Barksdale	VICE PRESIDENT	\$0	\$0	\$0
Cheri Bruce-Phillips	ADVISORY BOARD	\$0	\$0	\$0
Robert Tiernan	SECRETARY	\$0	\$0	\$0
Chris Agharabi	ADVISORY BOARD	\$0	\$0	\$0
Laura Chance	ADVISORY BOARD	\$0	\$0	\$0
Karen Footner	ADVISORY BOARD	\$0	\$0	\$0
Travis Johnson	ADVISORY BOARD	\$0	\$0	\$0
Edward Kasemeyer	ADVISORY BOARD	\$0	\$0	\$0
Lori Morris	ADVISORY BOARD	\$0	\$0	\$0
Deloris Pinder	ADVISORY BOARD	\$0	\$0	\$0
Jeffrey Quartner	ADVISORY BOARD	\$0	\$0	\$0
Anthony Smith	ADVISORY BOARD	\$0	\$0	\$0
Parker Spurry	TREASURER	\$0	\$0	\$0
William Thomas	ADVISORY BOARD	\$0	\$0	\$0
Patrick Rofe	EXECUTIVE DIRECTOR	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Langley Shook	PRESIDENT	\$0	\$0	\$0
Carolina Barksdale	VICE PRESIDENT	\$0	\$0	\$0
Cheri Bruce-Phillips	TREASURER	\$0	\$0	\$0
Robert Tiernan	SECRETARY	\$0	\$0	\$0
Chris Agharabi	ADVISORY BOARD	\$0	\$0	\$0
Laura Chance	ADVISORY BOARD	\$0	\$0	\$0
Karen Footner	ADVISORY BOARD	\$0	\$0	\$0
Travis Johnson	ADVISORY BOARD	\$0	\$0	\$0
Edward Kasemeyer	ADVISORY BOARD	\$0	\$0	\$0
Lori Morris	ADVISORY BOARD	\$0	\$0	\$0
Deloris Pinder	ADVISORY BOARD	\$0	\$0	\$0
Jeffrey Quartner	ADVISORY BOARD	\$0	\$0	\$0
Sharn Shenk	ADVISORY BOARD	\$0	\$0	\$0
Anthony Smith	ADVISORY BOARD	\$0	\$0	\$0
Parker Spurry	ADVISORY BOARD	\$0	\$0	\$0
William Thomas	ADVISORY BOARD	\$0	\$0	\$0
Kathy Twigg	ADVISORY BOARD	\$0	\$0	\$0
Patricia Payne	EXECUTIVE DIRECTOR	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Patricia Payne	Executive Dir.	\$43,700	\$0	\$0
Harley Gates	Treasurer	\$0	\$0	\$0
Laura Chance	Director	\$0	\$0	\$0
Carolina Barksdale	Vice President	\$0	\$0	\$0
Jeff Oswald	Director	\$0	\$0	\$0
Sharon Shenk	Director	\$0	\$0	\$0
Jeffrey Quartner	Director	\$0	\$0	\$0
William Thomas	Director	\$0	\$0	\$0
Robert Tiernan	Secretary	\$0	\$0	\$0
Langley Shook	Director	\$0	\$0	\$0
Mattie Fountain	Director	\$0	\$0	\$0
John Stumpf	President	\$0	\$0	\$0
Katrina Whittington	Director	\$0	\$0	\$0
Cheri Bruce-Phipps	Director	\$0	\$0	\$0
Karen Footner	Director	\$0	\$0	\$0
Travis Johnson	Director	\$0	\$0	\$0
Joan McNamara	Director	\$0	\$0	\$0
Delores Pinder	Director	\$0	\$0	\$0

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Patricia Payne	Executive Dir.	\$45,381	\$0	\$0
Harley Gates	Treasurer	\$0	\$0	\$0
Johnny Mautz	Director	\$0	\$0	\$0
Laura Chance	Director	\$0	\$0	\$0
Shawn Carter	Director	\$0	\$0	\$0
Carolina Barkdale	Director	\$0	\$0	\$0
Joan McNamara	Director	\$0	\$0	\$0
Jeff Oswald	Director	\$0	\$0	\$0
Debbie Collison	President	\$0	\$0	\$0
Sharon Shenk	Director	\$0	\$0	\$0
Jeffrey Quartner	Director	\$0	\$0	\$0
William Thomas	Director	\$0	\$0	\$0
Robert Tiernan	Secretary	\$0	\$0	\$0
Langley Shook	Director	\$0	\$0	\$0
Mattie Fountain	Director	\$0	\$0	\$0
John Stumpf	Director	\$0	\$0	\$0
Katrina Whittington	Director	\$0	\$0	\$0
Lee Yerkes	Director	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
Tawney Accounting Group	814740291	8603 Commerce Drive Unit 9, Easton MD 21601	4108228292

Paid Preparers

FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
Tawney Accounting Group	814740291	8603 Commerce Drive Unit 9, Easton MD 21601	4108228292

Paid Preparers

FISCAL YEAR 2020

Firm Name	Firm EIN	Firm Address	Firm Phone
Tawney Accounting Group		401A Brookletts Ave, Easton MD 21601 USA	410-822-8292

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?

Yes

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:*  
*No data*

### Race & Ethnicity

*No data*

### Gender Identity

#### Transgender Identity

*No data*

### Sexual Orientation

*No data*

### Disability

*No data.*

*We do not display staff or senior staff disability information for organizations with fewer than 15 staff.*

## Equity Strategies *Last Updated: 01/24/2022*

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 review compensation data across the organization (and by staff levels) to identify disparities by race.
- ✓ We ask team members to identify racial disparities in their programs and/or portfolios.
- ✓ We analyze disaggregated data and root causes of race disparities that impact the organization's programs, portfolios, and the populations served.
- ✓ 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 disaggregate data by demographics, including race, in every policy and program measured.

### Policies and processes

- ✓ We use a vetting process to identify vendors and partners that share our commitment to race equity.
- ✓ We have a promotion process that anticipates and mitigates implicit and explicit biases about people of color serving in leadership positions.
- ✓ 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.

# Appendix

Key Documents

IRS Forms 990	<a href="#">2022 990</a>
	<a href="#">2021 990</a>
	<a href="#">2020 990</a>
	<a href="#">2019 990</a>
	<a href="#">2018 990</a>
IRS Forms 990T	Not Available
Audited Financial Statements	<a href="#">2021 Audited Financial Statement</a>
	<a href="#">2020 Audited Financial Statement</a>
	<a href="#">2019 Audited Financial Statement</a>
Key Organization Documents	<a href="#">Letter of Determination</a>
	<a href="#">2022 Annual Report</a>
	<a href="#">2021 Annual Report</a>
	<a href="#">2019 Annual Report</a>
	<a href="#">'Key Revenue &amp; Expense Data from Form 990'</a>
	<a href="#">'Key Balance Sheet Data from Form 990'</a>

St Michaels Community Center Inc

PO Box 354  
St Michaels, MD 21663

✓ Foundation Status Code: PC\*

✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details			<div>✓ IRS Pub 78 verified</div>
Organization name	Location	Most recent IRS Publication 78	
St. Michaels Community Center Inc.	St. Michaels, MD	March 2024	
EIN	<u>Deductibility status description</u>	Verified with most recent Internal Revenue Bulletin	
52-1698879	A public charity (50% deductibility limitation).	March 25, 2024	

IRS Business Master File Details			IRS BMF	509(a)(1)
Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status		
ST MICHAELS COMMUNITY CENTER INC	March 12 2024	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)		
EIN	IRS subsection	Ruling date		
52-1698879	This organization is a <u>501(c)(3) Public Charity</u>	04/1991		
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.