

House of Ruth, Inc.

CONTENTS

EIN: 95-3276033
Report Generated on: 11/18/2025

Executive Summary	2
Programs & Results	4
Financial Review	8
Operations & Leadership	10

APPENDIX

Key Documents	20
Charity Check Report	21

House of Ruth, Inc.

 Pomona, CA

 <http://www.houseofruthinc.org>

 (909)623-4364

 [View GuideStar Profile](#)



MISSION House of Ruth is dedicated to the prevention of domestic violence and ensuring the safety and well-being of those impacted by it.	EIN 95-3276033	CHIEF EXECUTIVE OFFICER Pat Bell
	RULING YEAR 1978	BOARD CHAIR Brian Kraatz
	IRS SUBSECTION 501(c)(3) Public Charity	SUBJECT AREA Public safety Domestic violence shelters Homeless services Crisis intervention
	FOUNDING YEAR 1978	
	MAIN ADDRESS 599 N Main St Pomona, CA 91768-3108	NTEE Code Family Violence Shelters and Services (P43)
	AFFILIATION TYPE Independent Organization	
	CONTACT Pat Bell, Executive Director (909) 623-4364 pbell@houseofruthinc.org	

PROGRAMS

1. Emergency Residential Shelter

Population(s) served:Adults, Families
2. Transitional Housing Program

Population(s) served:Adults, Families
3. Community Outreach Services

Population(s) served:Adults, Families
4. CHAT - Child Abuse Treatment Program

Population(s) served:Children and youth
5. Prevention Education

Population(s) served:Children and youth, Adults

POPULATIONS SERVED

1. Children and youth
2. Women and girls
3. Homeless people
4. Victims of crime and abuse
5. Adults
6. Families

COMPLIANCE

- ✓

IRS Pub 78 Verified as of November 2025
- ✓

IRS BMF 509(a) (1) as of November 14, 2025
- ✓

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?
- 10

Number of Independent Board Members

Programs & Results

PROGRAMS

Source: Self-Reported by Organization, March 2025

Emergency Residential Shelter

Population(s) Served: n/a

As a 55-bed shelter, we offer programs and support for all genders and family sizes, including food, clothing, personal care items, group and individual counseling, legal and social services advocacy, employment assistance, and life-management skills. The shelter is staffed 24-hours a day, 7 days a week. The Children's Program is five days a week, assisting children in both the emergency and transitional shelters to reduce the trauma and self-blame they experience from witnessing domestic violence or as survivors themselves. Advocates help children explore their feelings, learn alternatives to violence and constructively manage their anger. School-aged children are able to continue their education through the school district at which they attend. Our emergency shelter allows for residents to stay for 30-60 days. Our shelter program enables survivors to heal from their trauma in a safe, client-centered space to start their journey to safety.

Transitional Housing Program

Population(s) Served: n/a

The transitional shelter provides residence, case management and other services free of charge. Residents are required to save 30% of their income in order to attain permanent housing, purchase a car or furniture, or pursue educational goals after leaving the program. The program addresses the longer-term needs of survivors and their children, providing the opportunity to work toward their goals of independent, non-violent homes.

Community Outreach Services

Population(s) Served: n/a

When a survivor walks through our doors for the first time, they are met with a case manager who provides an overview of each service we provide. The case manager and client will decide together what services best meet the client's needs at that time. At our outreach office we provide a 24-hour hotline, case management, individual counseling, support groups, psycho-educational classes, legal advocacy, housing assistance, and child care. Our case managers meet with clients on a weekly or bi-weekly basis to set short and long term goals based on the needs the client has expressed. Goals range from finding employment, to creating a safety plan when choosing to leave their partner, to developing self care strategies the client can start implementing for their own mental health and well-being. Our legal advocate supports clients through assisting in the restraining order process, court accompaniment, and preparing for court cases involving divorce, stalking, immigration status, and child support.

CHAT - Child Abuse Treatment Program

Population(s) Served: n/a

The Child Abuse Treatment Program (CHAT) provides counseling and case management services to children from 4 to 18 years of age who have experienced abuse, neglect or violence in their homes, schools or communities. Our counselors utilize a model of trauma-informed care to address the effects of trauma and facilitate the healing of each child in a sensitive manner.

Prevention Education

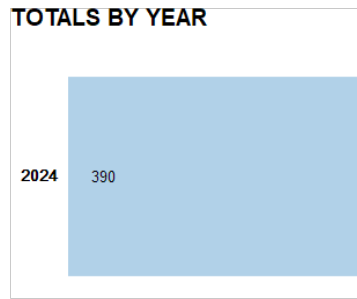
Population(s) Served: n/a

Our prevention program provides community outreach education through a variety of

programs in K-12 schools, universities and colleges, and social service agencies. Our prevention educators host 6-8 Wellness Circles in schools educating students and staff on healthy relationship qualities, how to spot red flags of abusive behavior, coping with stress and anger, setting healthy boundaries, and more. This comprehensive program provides young people an opportunity to evaluate and change their own behaviors in relationships, with the goal of ending the cycle of violence. We provide additional support to the schools we serve by hosting informational tables at campus events and fairs, as well as working with students and administrators on creating safer environments on campus, and establishing anti-teen-dating-violence policies. Our outreach to universities and social service agencies consists of workshops, tabling events, and trainings.

RESULTS

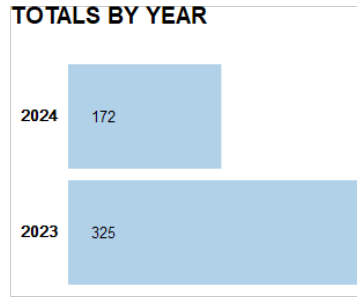
Number of domestic violence survivors provided with mental health counseling



Population(s) Served: No target populations selected

Related program: CHAT - Child Abuse Treatment Program

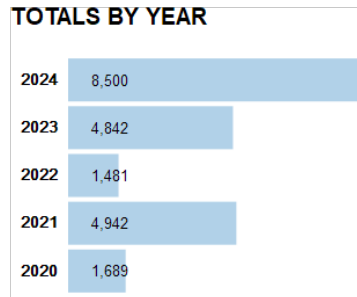
Number of domestic violence survivors provided with safe housing



Population(s) Served: No target populations selected

Related program:

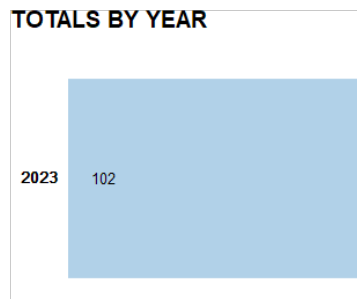
Number of youth who demonstrate that they have developed healthy relationships



Population(s) Served: No target populations selected

Related program: Prevention Education

Number of households that obtain/retain permanent housing for at least 6 months



Population(s) Served: No target populations selected

Related program:

CHARTING IMPACT

What is the organization aiming to accomplish?

Our vision is a violence free world where every home is a safe home. Our goal is to eradicate domestic violence by using both intervention and prevention strategies, with the goal of ending the cycle of violence often passed down in families and communities. Domestic violence brings up an array of emotions like fear of leaving the abusive partner, low self-worth and confidence, shame of staying in the relationship, and feeling isolated with little support. House of Ruth provides a safe space for clients to process complex emotions while removing barriers to safety and self-sufficiency. Although we do not define success for our clients, our objective for every survivor is to leave House of Ruth feeling empowered, safe, and free from abuse.

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

Entering into the 2020–2021 fiscal year, House of Ruth finalized our new strategic plan to guide us through the next three years. The core strategic planning committee made up of executive leadership, board members, and staff developed this plan based on critical feedback from clients, staff, and community partners. The four priorities developed include: ensuring inclusivity and intentional services to clients; retaining staff to ensure mission delivery; strengthening community partnerships; and improving our financial health. Action items we will take in the next year to achieve these priorities are met include: performing an agency cultural responsiveness assessment and conducting a training workshop series for all agency personnel; exploring a professional development benefit option for staff annually; establishing alliances with additional community based organizations that offer services beyond House of Ruth's competencies; and evaluating fundraising strategies with the goal of decreasing our fundraising efficiency ratio by 5%. Below are detailed objectives for each priority that we aim to achieve in the next 3 years:

Priority 1: Inclusivity and Intentional Services to All Identities

- Shift the organization's language, culture, and perception of the populations we serve to be more inclusive in client services.
- Assess capacity to provide whole family services, including to people who harm.
- Ensure all groups of people representing House of Ruth reflect diverse identities to better serve all clients within the community.

Priority 2: People as a Priority

- Improve work/life balance to become the employer of choice.
- Invest in board development.
- Maximize staff efficiency/roles.
- Improve training and development processes.

Priority 3: Community Partnerships

- Strengthen outreach and awareness efforts in the community.
- Enrich current programs through improved community partnerships to better serve marginalized people.
- Build strong community partnerships to improve awareness of, and education about, our mission in the community.
- Develop a brand strategy to ensure that communication to the greater community reflects a clear message of who we are and what programs we offer.

Priority 4: Financial Health

- Improve overall financial health and stewardship.
 - Enhance fundraising strategies to ensure organizational sustainability.
 - Improve processes and systems to lower overall risks and provide high levels of efficiency and cost effectiveness in all operational areas.
 - Collaborate across agency departments.
-

What are the organization's capabilities for doing this?

Since 1977 House of Ruth has served survivors of domestic violence and their families. We will continue to improve and expand our

services using evidence-based practices, trauma-informed and survivor-centered strategies, until we eradicate domestic violence.

What have and haven't they accomplished so far?

Throughout the 2019–2020 fiscal year, even in the midst of a global pandemic, House of Ruth responded to 1,918 hotline calls on our 24-hour crisis line, providing crisis counseling, referrals, and shelter assessments. House of Ruth provided 325 individuals with emergency shelter, transitional housing, or permanent housing, resulting in increased feelings of safety and self-sufficiency. We assisted 897 individuals with counseling or case management services to develop plans to meet their unique goals, resulting in increased feelings of confidence and empowerment. In addition, we and facilitated over 200 workshops to teenagers and adults about healthy relationships and domestic violence, resulting in greater knowledge and awareness of domestic violence and resources for help in the community.

Financials

FISCAL YEAR START: 07/01
FISCAL YEAR END: 06/30
✓ Financials audited by an independent accountant

FINANCIALS QUICK VIEW

Total revenue, gains, and other support per audited financial statements	\$5,671,236
Total expenses and losses per audited financial statements	\$5,959,018
Surpluses in last 5 years	3
Negative Net Assets in past 5 years	0

Financial Trends Analysis

Business Model Indicators

Created in Partnership with
 Nonprofit Finance Fund®

Profitability	2020	2021	2022	2023	2024
Unrestricted surplus (deficit) before depreciation	\$280,769	-\$75,361	-\$40,008	\$434,997	-\$303,941
As a % of expenses	7.2%	-1.7%	-1.0%	8.3%	-5.2%
Unrestricted surplus (deficit) after depreciation	\$184,935	-\$177,166	-\$162,904	\$300,257	-\$422,312
As a % of expenses	4.6%	-3.9%	-3.8%	5.6%	-7.1%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$4,942,751	\$3,801,868	\$4,338,235	\$5,375,012	\$5,591,020
Total revenue, % change over prior year	50.3%	-23.1%	14.1%	23.9%	4.0%
Program services revenue	1.1%	2.3%	1.6%	0.3%	0.4%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.3%	0.0%	0.0%	0.1%	0.1%
Government grants	48.4%	68.8%	68.2%	76.5%	76.4%
All other grants and contributions	49.4%	28.1%	27.3%	22.4%	18.2%
Other revenue	0.7%	0.8%	2.9%	0.7%	4.8%
Expense Composition					
Total expenses before depreciation	\$3,912,944	\$4,397,676	\$4,196,863	\$5,242,703	\$5,840,647
Total expenses, % change over prior year	10.4%	12.4%	-4.6%	24.9%	11.4%
Personnel	74.7%	69.2%	70.7%	61.0%	60.2%
Professional Fees	2.1%	0.9%	0.4%	3.7%	3.8%
Occupancy	4.6%	0.6%	0.6%	3.9%	3.2%
Interest	0.0%	0.0%	0.1%	0.5%	0.7%
Pass-Through	5.1%	8.2%	6.7%	15.8%	19.0%
All other expenses	13.5%	21.1%	21.5%	15.1%	13.2%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2020	2021	2022	2023	2024
Total Expenses (after depreciation)	\$4,008,778	\$4,499,481	\$4,319,759	\$5,377,443	\$5,959,018
One Month of Savings	\$326,079	\$366,473	\$349,739	\$436,892	\$486,721
Debt Principal Repayment	\$0	\$0	\$0	\$173,200	\$0
Fixed Asset Additions	\$0	\$0	\$325,655	\$0	\$349,216
Total Full Costs (estimated)	\$4,334,857	\$4,865,954	\$4,995,153	\$5,987,535	\$6,794,955

Capital Structure Indicators

Liquidity

Months of cash	3.4	1.9	0.5	1.0	0.6
Months of cash and investments	5.6	4.3	2.7	2.3	2.1
Months of estimated liquid unrestricted net assets	0.0	-0.4	-0.8	-0.1	-0.8

Balance Sheet Composition

Cash	\$1,101,341	\$693,343	\$183,299	\$429,769	\$315,752
Investments	\$736,995	\$869,101	\$767,911	\$565,615	\$723,411
Receivables	\$1,130,541	\$906,578	\$993,963	\$845,923	\$777,484
Gross land, buildings, and equipment (LBE)	\$4,185,260	\$4,252,178	\$4,576,341	\$4,586,691	\$4,934,213
Accumulated depreciation (% of LBE)	41.4%	43.1%	42.7%	45.6%	44.7%
Liabilities (as % of assets)	28.2%	32.4%	32.0%	24.6%	33.3%
Unrestricted net assets	\$2,437,564	\$2,260,398	\$2,097,494	\$2,397,751	\$1,975,439
Temporarily restricted net assets	N/A	N/A	N/A	N/A	N/A
Permanently restricted net assets	N/A	N/A	N/A	N/A	N/A
Total restricted net assets	\$1,457,438	\$1,046,566	\$1,017,975	\$996,115	\$1,130,645
Total net assets	\$3,895,002	\$3,306,964	\$3,115,469	\$3,393,866	\$3,106,084

Key Data Checks

Material Data Errors	2020	2021	2022	2023	2024
	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

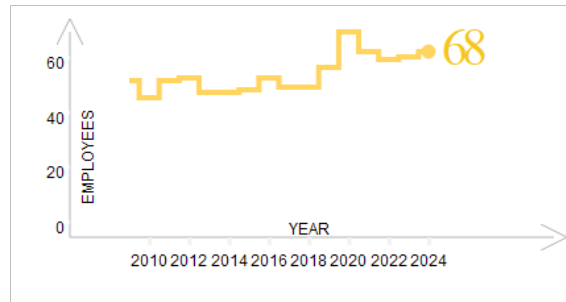
Source: Self-Reported by Organization, March 2025

CHIEF EXECUTIVE OFFICER

Pat Bell

NUMBER OF EMPLOYEES

Source: IRS Form 990



BOARD CHAIR

Brian Kraatz

Western University of Health Sciences

BOARD MEMBERS

Brian Kraatz

Brian Kraatz

Western University of Health Sciences

Debbie Lopez

Municipal Police Department

Debbie Lopez

Ehmandah Ramsay

She Stories

Ehmandah Ramsay

Heather Davis

Pomona Valley Hospital Medical Center

Heather Davis

Leslie Negritto

Leslie Negritto

Claremont Graduate University

Lisa Phillips

Loma Linda Veterans Hospital

Lisa Phillips

Lynn Sarf

Claremont Colleges

Lynn Sarf

Pat Bell

House of Ruth

Robin Leonhard

Claremont Community

Robin Leonhard

Thomas Allison

University of La Verne

Thomas Allison

William Swartz

William Swartz

Pomona College

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2024

Name	Title	Compensation	Other	Related
Pat Bell	CHIEF EXECUTIVE OFFICER	\$133,008	\$11,638	\$0
Krystal Minniefield	CHIEF FINANCIAL OFFICER	\$120,734	\$5,836	\$0
Melissa Pitts	CHIEF PROGRAM OFFICER	\$111,230	\$8,345	\$0
Rhonda Beltran	CHIEF DEVELOPMENT OFFICER	\$104,417	\$859	\$0
Brian Kraatz	PRESIDENT	\$0	\$0	\$0
Ehmandah Ramsay	VICE PRESIDENT	\$0	\$0	\$0
Leslie Negritto	TREASURER	\$0	\$0	\$0
Lisa Phillips	SECRETARY	\$0	\$0	\$0
Heather Davis	MEMBER-AT-LARGE	\$0	\$0	\$0
Thomas Allison	MEMBER	\$0	\$0	\$0
Robin Leonhard	MEMBER	\$0	\$0	\$0
Debbie Lopez	MEMBER	\$0	\$0	\$0
Mark Mitzenmacher	MEMBER	\$0	\$0	\$0
Lynn Sarf	MEMBER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2023

Name	Title	Compensation	Other	Related
Pat Bell	CEO	\$124,976	\$11,004	\$0
Melissa Pitts	CHIEF PROGRAM OFFICER	\$103,993	\$7,803	\$0
Rhonda Beltran	CHIEF DEVELOPMENT OFFICER	\$98,000	\$859	\$0
Krystal Minniefield	CHIEF FINANCIAL OFFICER	\$97,558	\$5,617	\$0
Brian Kraatz	PRESIDENT	\$0	\$0	\$0
Ehmandah Ramsay	VICE PRESIDENT	\$0	\$0	\$0
Leslie Negritto	TREASURER	\$0	\$0	\$0
Lisa Phillips	SECRETARY	\$0	\$0	\$0
Thomas Allison	MEMBER	\$0	\$0	\$0
Heather Davis	MEMBER	\$0	\$0	\$0
Robin Leonhard	MEMBER	\$0	\$0	\$0
Debbie Lopez	MEMBER	\$0	\$0	\$0
Lynn Sarf	MEMBER	\$0	\$0	\$0
William Swartz	MEMBER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Pat Bell	CEO	\$123,600	\$9,561	\$0
Melissa Pitts	Program Officer	\$94,155	\$6,597	\$0
Krystal Minniefield	CFO	\$92,700	\$4,793	\$0
Rhonda Beltran	Develop Officer	\$92,700	\$429	\$0
Renee Young	President	\$0	\$0	\$0
Brian Kraatz	Vice President	\$0	\$0	\$0
Leslie Negritto	Treasurer	\$0	\$0	\$0
William Swartz	Secretary	\$0	\$0	\$0
Ehmandah Ramsey	Member	\$0	\$0	\$0
Thomas Allison	Member	\$0	\$0	\$0
Julianne Baumann	Member	\$0	\$0	\$0
Lynn Sarf	Member	\$0	\$0	\$0
Robin Leonhard	Member	\$0	\$0	\$0
Lisa Phillips	Member	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Pat Bell	Executive Dir.	\$123,664	\$10,535	\$0
Krystal Minniefield	Finance Dir	\$93,214	\$5,233	\$0
Renee Young	President	\$0	\$0	\$0
Brian Kraatz	Vice President	\$0	\$0	\$0
Leslie Negritto	Treasurer	\$0	\$0	\$0
William Swartz	Secretary	\$0	\$0	\$0
Ehmandah Ramsey	Member	\$0	\$0	\$0
Thomas Allison	Member	\$0	\$0	\$0
Julianne Baumann	Member	\$0	\$0	\$0
Robin Leonhard	Member	\$0	\$0	\$0
Lisa Phillips	Member	\$0	\$0	\$0
Lynn Sarf	Member	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Pat Bell	EXECUTIVE DIRECTOR	\$109,187	\$10,995	\$0
Sharon Mcgrath-Gold	CFO	\$52,210	\$0	\$0
Krystal Minniefield	FINANCE DIRECTOR	\$7,500	\$0	\$0
Renee Young	PRESIDENT	\$0	\$0	\$0
Jill Grisby	VICE PRESIDENT	\$0	\$0	\$0
Nori Avila-Madrigal	TREASURER	\$0	\$0	\$0
Susan Castagnetto	SECRETARY	\$0	\$0	\$0
Chantell Smith	MEMBER	\$0	\$0	\$0
Thomas Allison	MEMBER	\$0	\$0	\$0
Julianne Baumann	MEMBER	\$0	\$0	\$0
Brian Kraatz	MEMBER	\$0	\$0	\$0
Robin Leonhard	MEMBER	\$0	\$0	\$0
Leslie Negritto	MEMBER	\$0	\$0	\$0
Lisa Phillips	MEMBER	\$0	\$0	\$0
Lynn Sarf	MEMBER	\$0	\$0	\$0
William Swartz	MEMBER	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2024

Firm Name	Firm EIN	Firm Address	Firm Phone
SMITH MARION & CO	83-1445511	1940 ORANGE TREE LANE SUITE 100, REDLANDS CA 92374 USA	909-307-2323

Paid Preparers

FISCAL YEAR 2023

Firm Name	Firm EIN	Firm Address	Firm Phone
SMITH MARION & CO	831445511	1940 ORANGE TREE LANE SUITE 100, REDLANDS CA 92374	9093072323

Paid Preparers

FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
Vasin Heyn & Company	95-4401626	5000 N Parkway Calabasas 201, Calabasas CA 91302 USA	818-222-3500

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?

Not Applicable

ETHICS & TRANSPARENCY

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

Not Applicable

BOARD COMPOSITION

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

Not Applicable

BOARD PERFORMANCE

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

Not Applicable

Organizational Demographics

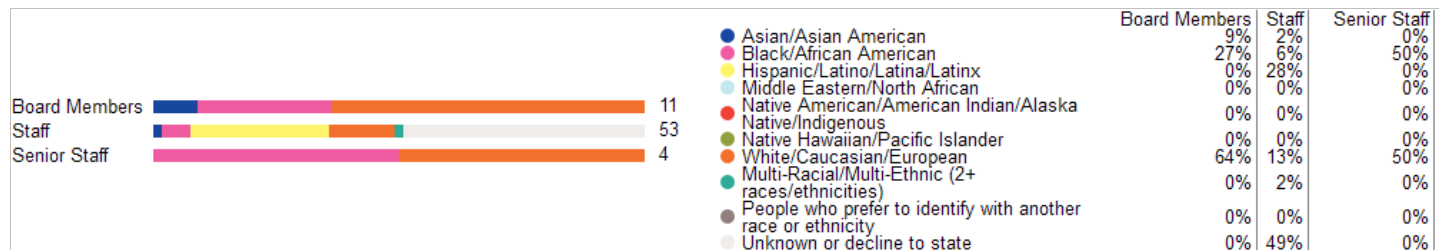
Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy.

Leadership

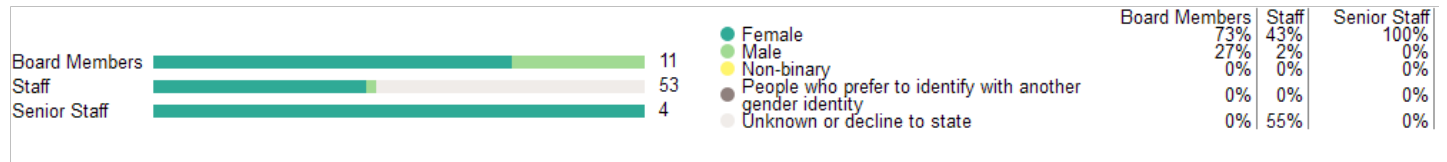
The organization's leader identifies as:

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

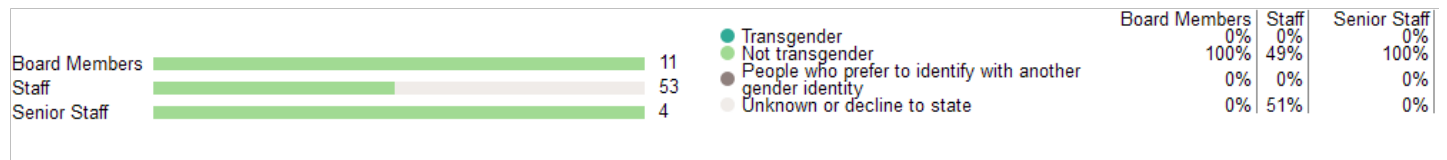
Race & Ethnicity



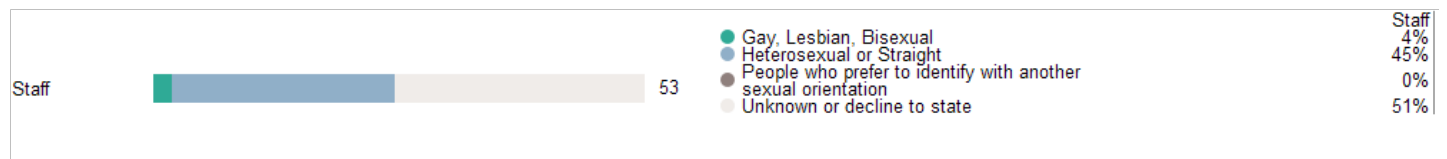
Gender Identity



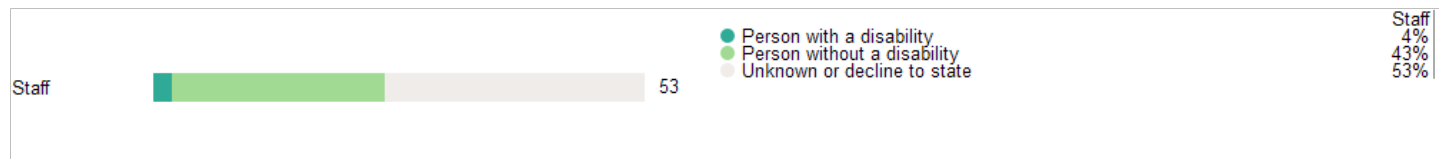
Transgender Identity



Sexual Orientation



Disability



Appendix

Key Documents

IRS Forms 990	2024 990
	2023 990
	2022 990
	2021 990
	2021 990
IRS Forms 990T	Not Available
Audited Financial Statements	2022 Audited Financial Statement
	2021 Audited Financial Statement
	2021 Audited Financial Statement
Key Organization Documents	Letter of Determination
	2020 Annual Report
	2019 Annual Report
	2018 Annual Report
	'Key Revenue & Expense Data from Form 990'
	'Key Balance Sheet Data from Form 990'

House of Ruth, Inc.

599 N Main St
Pomona, CA 91768-3108

✓ 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
House of Ruth Inc.	Pomona, CA	September 2025
EIN	Deductibility status description	Verified with most recent Internal Revenue Bulletin
95-3276033	A public charity (50% deductibility limitation).	November 17, 2025

IRS Business Master File Details



Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
HOUSE OF RUTH INC	September 09 2025	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
EIN	IRS subsection	Ruling date
95-3276033	This organization is a <u>501(c)(3) Public Charity</u>	10/1978
Foundation Code	Foundation Code Description	
15	Organization which receives a substantial part of its support from a governmental unit or the general public	
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.