



# PALMETTO LEADERSHIP INSTITUTE

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EIN: 26-1992363  
Report Generated on: 07/21/2022

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# PALMETTO LEADERSHIP INSTITUTE

👤 aka PLI, fka DELTA BETA LAMDBA FOUNDATION  
📍 Spartanburg, SC  
🌐 <http://www.palmettoleadership.org>  
📞 (864)704-2311

[View GuideStar Profile](#)



Platinum  
Transparency  
2022

Candid.

## MISSION

### Mission Statement

To prepare free market young leaders in business management, technology efficiency and leadership through knowledge generation that improves free enterprise opportunities, student achievement and financial success.

To develop young free market leaders of the future, we rely on those businesses, individuals and philanthropies to entrust us with financial resources.

## EIN

26-1992363

## RULING YEAR

2009

## IRS SUBSECTION

501(c)(3) Public Charity

## FOUNDING YEAR

2008

## MAIN ADDRESS

2040B South Church Street Ext  
Spartanburg, SC  
29306

## AFFILIATION TYPE

Independent Organization

## CONTACT

Mr. Eric Whiteside, Fiduciary  
Agent  
(864) 704-2311  
[agent@palmettoleadership.org](mailto:agent@palmettoleadership.org)

## FIDUCIARY AGENT

Jermaine Whiteside

## CHAIRMAN

Juan Garcia

## BOARD CHAIR

Juan Garcia

## SUBJECT AREA

Science

Telecommunications

Youth development

## NTEE Code

Research Institutes and/or  
Public Policy Analysis (U05)

Research Institutes and/or  
Public Policy Analysis (O05)

Telephone, Telegraph and  
Telecommunication Services  
(W50)

## PROGRAMS

### 1. PLI Executive Education Program

Population(s) served: Adults, Military personnel

### 2. Youth Entrepreneurship Advanced Program

Population(s) served: Children and youth, Economically disadvantaged people

### 3. PLIKIDS Afterschool Program

Population(s) served: Adolescents, Economically disadvantaged people

### 4. Tech Academy

Population(s) served: Adolescents, Economically disadvantaged people

### 5. Concept Nerd Training Program

Population(s) served: Economically disadvantaged people, Children and youth

### 6. Minority Empowerment Program

Population(s) served: Ethnic and racial groups, Economically disadvantaged people

### 7. Understanding Blue

Population(s) served: Adults, Students

### 8. Juniors Entrepreneurship Program

Population(s) served: Children and youth, Economically disadvantaged people

### 9. Blue Initiative Project

Population(s) served: Economically disadvantaged people, People with disabilities, Emergency responders, Veterans

## POPULATIONS SERVED

### 1. Children and youth

### 2. Adolescents

### 3. Adults

### 4. Ethnic and racial groups

### 5. Economically disadvantaged people

### 6. Students

### 7. Military personnel

## COMPLIANCE

✓ IRS Pub 78 Verified as of July 2022

✓ IRS BMF 509(a) (1) as of July 11, 2022

✗ 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?

8 Number of Independent Board Members

# Programs & Results

## PROGRAMS

Source: Self-Reported by Organization, July 2022

### PLI Executive Education Program

#### Population(s) Served:

Adults  
Military personnel

PLI Executive Education Program is an interactive learning experience—one that empowers future and existing leaders to engage, act, and reemerge as visionary free market leaders. Our programs offer the rare opportunity to understand how important a robust free market policy and strategy can improve your economic position. You will return to your organization with new insights and strategies that improve your leadership abilities, and a global network of enterprise free market thinkers whose challenges mirror your own.

The PLI Leadership Program (PLP) is designed to help free market professionals reach their leadership potential. This unique program offers a multiple-domain approach and draws on research and real market experience from many fields—including government policy, political science, information technology, and entrepreneurship. The PLI Leadership Program (PLP) provides insight into your personal leadership style and a framework to develop in an intense and collaborative environment.

### Youth Entrepreneurship Advanced Program

#### Population(s) Served:

K-12 (5-19 years)  
Economically disadvantaged, low-income, and poor people

The program is designed for High School seniors to provide real world application of

starting a new business. Students will work together to form a real technology business. Students will work together to develop customer usability, competitive analysis, prototype and sales development.

### PLIKIDS Afterschool Program

#### Population(s) Served:

Adolescents (13-19 years)  
Economically disadvantaged, low-income, and poor people

PLIKids, teaches children the basics of entrepreneurship, business and finance in a hands-on manner. This project-based learning (PBL) program gives children the opportunity to learn first-hand how to start and operate their own business.

### Tech Academy

#### Population(s) Served:

Adolescents (13-19 years)  
Economically disadvantaged, low-income, and poor people

PLIKids' Tech Academy introduces kids to the free market entrepreneurship and provides new emerging market skills that prepare students for leadership. The mission is to assist young people use the creative minds through utilization of technology to produce goods and services.

### Concept Nerd Training Program

#### Population(s) Served:

Economically disadvantaged, low-income, and poor people  
K-12 (5-19 years)

E-Vision Business Center is a proud mentor to its small business ConceptNerds protégé program. We have provided training in technical, managerial, business development,

digital media and financial systems to develop or enhance our protégés' capabilities as commercial and government contractors. We have developed long-term relationships with firms that benefit our government customers, our protégés, and the E-Vision organization.

Working together our ConceptNerds can benefit from the work we received from the state, federal and commercial sectors by participating as an integral part of the E-Vision Business Center Team through subcontracting or teaming arrangements.

We are constantly looking to enhance and expand our ConceptNerds mentor-protégé programs and assess new potential start-up partners who share our commitment to serving customers and our community. Our partner registration process allows start-up companies in reduced-wealth communities to include information critical to our protégé selection process. Additional criteria in selection of new ConceptNerds include the following:  
We are constantly looking to enhance and expand our mentor-protégé programs and assess new potential partners who share our commitment to serving our customers. Our sponsor registration process allows companies that are registering with PLI for the first time to include information critical to our protégé selection process.

### Minority Empowerment Program

#### Population(s) Served:

Minorities  
Economically disadvantaged, low-income, and poor people

Minority education and training benefits the growth and inclusion of more capable small businesses in South Carolina. Furthermore, it creates opportunity, instills confidence and stimulates the economy.

The program's mission is improve economic, financial literacy, and develop workplace training. Participants will learn corporate

structures, how to write a live working business plan. It will determine individual entrepreneurial interests, apply key marketing, project management skills. Identification of sources of capital, apply basic accounting principles and training, and demonstrate financial management.

to designed the Safety and Security Technology Simulation Centers (SSTSC) to enhance emergency preparation, provide broadband access, video surveillance training for public safety, community stakeholders, and high school students.

## Understanding Blue

### Population(s) Served:

General/Unspecified  
Students

#### BLUE CONNECT

Fostering youth and public safety relationships. Community engagement and coordination for emergencies.

#### COMMUNITY SECURITY

Increasing Community Surveillance utilizing technology and analytics to prevent crime and increase emergency response.

#### TRAINING

Provides opportunity for youth high school student to pursue careers in IT Surveillance and Law Enforcement.

Collaborative holistic approach to community safety.

## Juniors Entrepreneurship Program

### Population(s) Served:

K-12 (5-19 years)  
Economically disadvantaged, low-income, and poor people

The program is designed for kids from ages 7-16 years old to provide real-world application of starting a new business and building online e-commerce models.

## Blue Initiative Project

### Population(s) Served: n/a

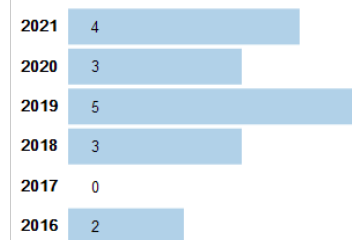
Palmetto Leadership Institute has collaborated with Blue Initiative to enable local opportunity zone stakeholders to improve neighborhood security and surveillance

The program is sponsored by E-Vision Project Development Corporation and Orchid Farm LLC

## RESULTS

### Number of free participants on field trips

#### TOTALS BY YEAR



**Population(s) Served:** Adolescents (13-19 years), Adults

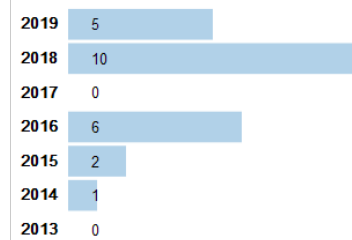
**Related program:** Youth Entrepreneurship Advanced Program

**Notes:** Participants work on site at the E-Vision Business Center Inc utilizing the technology resources

Established Online Training Seminars and Weekly Progress Virtual Conferences with participants.

### Number of job skills training courses/workshops conducted

#### TOTALS BY YEAR



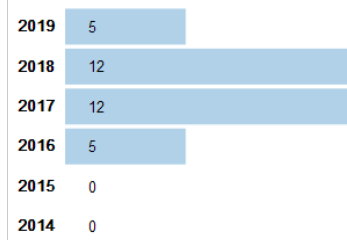
**Population(s) Served:** K-12 (5-19 years), At-risk youth, Young Adults (20-25 years)

**Related program:** Youth Entrepreneurship Advanced Program

**Notes:** The training included VOIP Telecommunication, network Infrastructure, Web Design and Legal Compliance

### Number of training events conducted

#### TOTALS BY YEAR



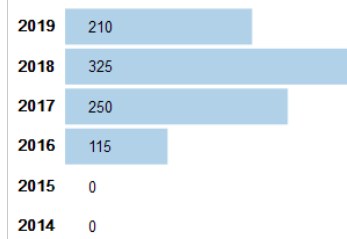
**Population(s) Served:** K-12 (5-19 years), Young Adults (20-25 years)

**Related program:** Youth Entrepreneurship Advanced Program

**Notes:** The Trainign events was conducted online and in person focusing on customer service, product and service development, supplier engagement.

### Number of hours of training

#### TOTALS BY YEAR



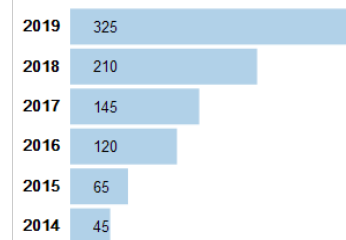
**Population(s) Served:** Adolescents (13-19 years), Young Adults (20-25 years)

**Related program:** Youth Entrepreneurship Advanced Program

**Notes:** The training was 5 hrs weekly online to included every Monday Financial Management training utilizing Quickbooks

### Total number of volunteer hours contributed to the organization

#### TOTALS BY YEAR

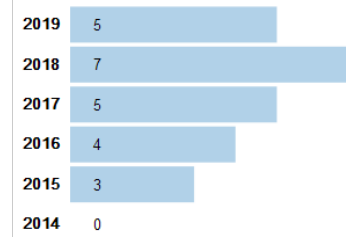


**Population(s) Served:** Young Adults (20-25 years)

**Related program:** Youth Entrepreneurship Advanced Program

### Number of clients satisfied with employment training services

#### TOTALS BY YEAR



**Population(s) Served:** Economically disadvantaged, low-income, and poor people, Young Adults (20-25 years)

**Related program:** Youth Entrepreneurship Advanced Program

**Notes:** The parents of the student highly recommend the program and the success of their kids new businesses

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

## CHARTING IMPACT

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### What is the organization aiming to accomplish?

2020- 2022 Launch Blue Initiative Project the will be focused on provided technical security and surveillance training to local high school students in collaboration with local law enforcement and public safety. The new facility is designed by E-Vision Project Development Corporation incorporating security surveillance, renewable energy, food security technologies into training and research objectives based on the needs of community stakeholders. The SSTSC will play a vital role in establishing an integrated approach to utilizing video surveillance, emergency communications, fire safety training to provide safer environments.

2022- PLI GIG Kids Program in partnership with Active Expressions Art Academy to provide Digital Art training for Kids ages 5-14 years old. Classes are 2 hours long, Tuesdays and Thursdays 3-5 pm for 4 weeks. Each week students will learn about different artists, art styles, and get to use all different types of art mediums. Students will also get fun "How To Draw" instructional worksheets. Artwork will be promoted, exhibited, and shared on our website, NTFs and Facebook Page.

2022- Minority Empowerment Program (MEP) class of 2022 in partnership with EWTECHNERD LLC- Minority education and training benefits the growth and inclusion of more capable small businesses in South Carolina. Furthermore, it creates opportunity, instills confidence and stimulates the economy. The program's mission is improve economic, financial literacy, and develop workplace training. Participants will learn corporate structures, how to write a live working business plan. It will determine individual entrepreneurial interests, apply key marketing, project management skills. Identification of sources of capital, apply basic accounting principles and training, and demonstrate financial management.

2022- 1st Quarter -Establishment of Food Bank in partnership with Anointed Connect Church Inc

2021- Launch Youth Entrepreneurship Advance

The program is designed for PLI Alumni real-world application in running a new business. Young Entrepreneurship Alumni will work together to form a real technology business. Students will work together to develop customer usability, competitive analysis, prototype and sales development.

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

Partnership with Technology industry companies, law enforcement , community partners and public safety to support and sponsor our entrepreneurship programs. Implement program on small scale with assistance of strategic partners to reduce cost and confirm programs viability. We have established private partners that include Anointed Connect Church Inc, E-Vision Project Development Corporation, EWTECHNERD LLC, E-Vision Business Center Inc, Active Expressions Art Academy, Back2Work LLC and the newly establish UBBC Association working together and poolign resources to accomplish our goals.

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

Our organization leadership is comprised of small business and not-for-profit organization founders. We believe with the combined resources and experience accomplishment of our strategic objectives can be obtained.

Emergency Preparation Strategies, Food Security Development, Public Safety Research and Innovation, Technology Training, Fire Safety Training Technologies, Entrepreneurship and Youth Training.

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

We successful executed the Youth Entrepreneurship Program with 5 Graduates, who have established a legal business entity.

We successful executed without any private funding the MEP (Minority Empowerment Program) Program 2016. Established in 2022 in

the New Classes of the MEP that will consist six new underserved minority businesses with age ranges from 25-76 years old.

We have strategic partner E-Vision Project Development Corporation, the creator of EVISIONEYE products and services, Certified AXIS Channel Partner, Certified SCDOT, Certified Women-Owned Business.

2022- We have establish strategic partnership with EWTECHNERD LLC -small business consulting and coaching firm to conduct our training classes.

2021- We established strategic partnership with Anointed Connect Church Inc to establish our Food Safety Program that will provide a local Food Bank for underserved communities and establish a sustainable greenhouse to provide gardening training and food access programs.

2022- We established strategic partnership with E-Vision Business Center Inc to provide a Pearson Testing Center at our new Blue Initiative Training and Research Facility.

2020- 2022 -We have established strategic partnerhip with Active Expressions Art Academy Inc to provide youth training digital art programs that focus on creating emerging entrepreneurs utilizing digital art and learning more about NFT's.



# Financials

FISCAL YEAR START: 01/01

FISCAL YEAR END: 12/31

## Financial Trends Analysis

### Business Model Indicators

Created in Partnership with



#### Profitability

2020

Unrestricted surplus (deficit) before depreciation	\$0
As a % of expenses	0.0%
Unrestricted surplus (deficit) after depreciation	\$0
As a % of expenses	0.0%

#### Revenue Composition

Total revenue (unrestricted & restricted)	\$164,174
Total revenue, % change over prior year	0.0%
Program services revenue	12.3%
Membership dues	0.0%
Investment income	0.0%
Government grants	0.6%
All other grants and contributions	87.1%
Other revenue	0.0%

#### Expense Composition

Total expenses before depreciation	\$16,120
Total expenses, % change over prior year	0.0%
Personnel	0.0%
Professional Fees	13.3%
Occupancy	0.0%
Interest	0.0%
Pass-Through	0.0%
All other expenses	86.7%

# Financial Trends Analysis, continued

## Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2020
Total Expenses (after depreciation)	\$16,120
One Month of Savings	\$1,343
Debt Principal Repayment	\$0
Fixed Asset Additions	\$0
Total Full Costs (estimated)	\$17,463

## Capital Structure Indicators

Liquidity	
Months of cash	4.2
Months of cash and investments	4.2
Months of estimated liquid unrestricted net assets	12.7
Balance Sheet Composition	
Cash	\$5,658
Investments	\$0
Receivables	\$0
Gross land, buildings, and equipment (LBE)	\$130,947
Accumulated depreciation (% of LBE)	0.0%
Liabilities (as % of assets)	0.0%
Unrestricted net assets	\$0
Temporarily restricted net assets	N/A
Permanently restricted net assets	N/A
Total restricted net assets	\$0
Total net assets	\$148,054

## Key Data Checks

Material Data Errors	2020
	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, July 2022

## FIDUCIARY AGENT

Mr. Jermaine Eric Whiteside

Founder and Creator of Delta Beta Lambda Foundation DBA Palmetto Leadership Institute, Founder of E-Vision Project Development Corporation and E-Vision Business Center Inc. He has consulted and assisted over 50 start-ups and established companies as well as commercial financial firms. In 2017, he was selected as one of 300 entrepreneurs to represent the United States at the Global Entrepreneurship Summit in India. Founder and Senior Pastor of Anointed Connect Church Inc.

## CHAIRMAN

Juan Garcia

Graduate of Palmetto Leadership Institute Advance Entrepreneurship Program, Founder and CEO of Cutrite USA Corporation. Graduate of Greenville Technical College.

## NUMBER OF EMPLOYEES

Source: IRS Form 990



## BOARD CHAIR

Juan Garcia

CUTRITE USA CORPORATION

Term: 2021 - 2022

## BOARD CO-CHAIR

John Lewis

AMERICAN CAPITAL FUNDS GROUP LLC

Term: 2021 - 2022

## BOARD MEMBERS

John Lewis

Board Chairman

Dyanne Lyles

Retired School Teacher of 30 years

Robert Pressley

Michael Zepeda

LandLease Inc

Juan Garcia

Cuterite Landscaping LLC

John Bryant

Orchid Farm LLC

Van Staggs

The Vanco Group LLC

Joey Adams

Central Piedmont College

James Mitchell

Retired

Thomas Clark

Thomas Clark Group

## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Juan Garcia	CHAIRMAN	\$0	\$0	\$0
Dyanne Lyles	SECRETARY	\$0	\$0	\$0
Van Staggs JR	BOARD MEMBER	\$0	\$0	\$0
John Bryant	BOARD MEMBER	\$0	\$0	\$0
John Lewis	BOARD MEMBER	\$0	\$0	\$0
James Mitchell JR	BOARD MEMBER	\$0	\$0	\$0
Michael Zepeda	BOARD MEMBER	\$0	\$0	\$0
E-vision Project Development Corporation	FIDICIARY AGENT	\$0	\$0	\$0

## Officers Directors, Trustees, Key Employees

FISCAL YEAR 2016

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
Robert Pressley	Executive Director	\$0	\$0	\$0
Eric Whiteside	Board Member	\$0	\$0	\$0
Dyanne Lyles	Board Member	\$0	\$0	\$0
Michael Zepeda	Board Member	\$0	\$0	\$0

## 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.

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### 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
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### CEO OVERSIGHT

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

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

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

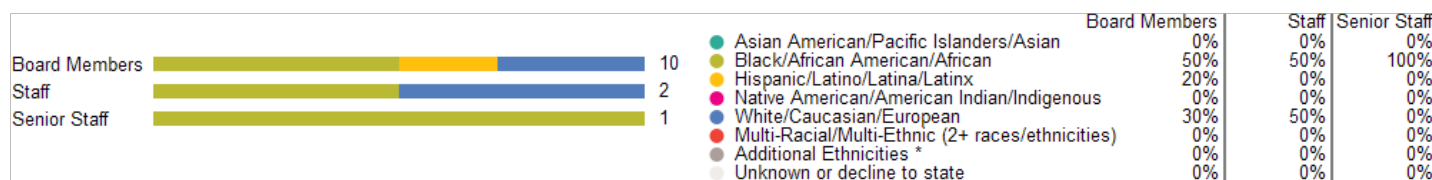
The organization's co-leader identifies as:

Race & Ethnicity	Black/African American/African
Gender Identity	Male
Sexual Orientation	Decline to state
Disability Status	Decline to state

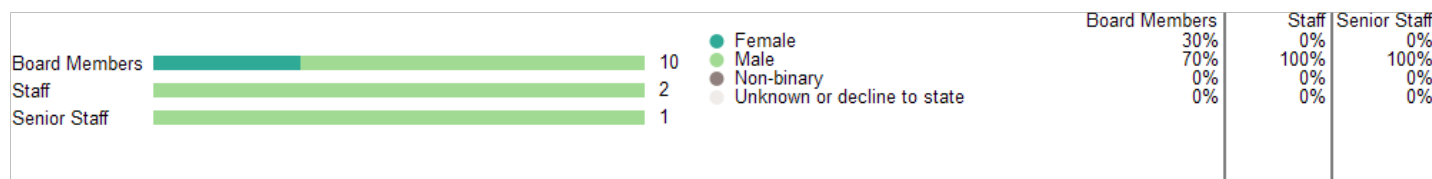
The organization's other co-leader identifies as:

Race & Ethnicity	Hispanic/Latino/Latina/Latinx
Gender Identity	Male
Sexual Orientation	Decline to state
Disability Status	Person without a disability

### Race & Ethnicity



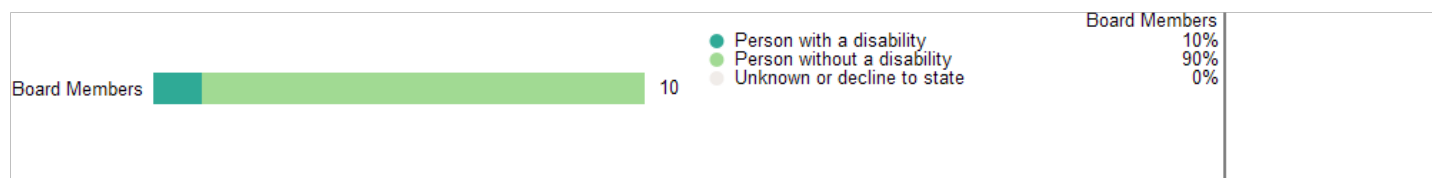
### Gender Identity



### Sexual Orientation

No data

### Disability



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

## Equity Strategies *Last Updated: 09/05/2019*

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.
- ✓ 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 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.
- ✓ We measure and then disaggregate job satisfaction and retention data by race, function, level, and/or team.
- ✓ 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

[2020 990](#)

[2016 990](#)

[2016 990](#)

[2008 990](#)

IRS Forms 990T

Not Available

Audited Financial Statements

[2021 Audited Financial Statement](#)

[2020 Audited Financial Statement](#)

[2018 Audited Financial Statement](#)

Key Organization Documents

[Letter of Determination](#)

[Form 1023/1024](#)

[2021 Annual Report](#)

[2019 Annual Report](#)

[2014 Annual Report](#)

[2014 Annual Report](#)

[2009 Annual Report](#)

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

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

PALMETTO LEADERSHIP INSTITUTE

Aka PLI

2040B South Church Street Ext  
Spartanburg, SC 29306

✓ 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
Delta Beta Lambda Foundation	Spartanburg, SC	July 2022
EIN	<u>Deductibility status description</u>	Verified with most recent Internal Revenue Bulletin
26-1992363	A public charity (50% deductibility limitation).	July 18, 2022

IRS Business Master File Details

IRS BMF509(a)(1)

Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
DELTA BETA LAMBDA FOUNDATION	July 11 2022	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
EIN	IRS subsection	Ruling date
26-1992363	This organization is a <u>501(c)(3) Public Charity</u>	09/2009
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 <u>IRS Automatic Revocation of Exemption List</u> 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.
- <u>IRS Publication 78 (Cumulative List of Organizations)</u> 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 <u>990PF filing instructions</u> to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
-The <u>IRS Internal Revenue Bulletin</u> (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) <u>Specially Designated Nationals (SDN) list</u> 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 <u>IRS Business Master File</u> lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.	