



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Number: **2012-0002**
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Date: December 19, 2011

UIL: 501.03-00

Person to Contact and ID Number:

Contact Telephone Number:

*****.

I am responding to your inquiry dated February 28, 2011, requesting clarification on the requirements of Revenue Procedure 2009-32. Specifically, you requested clarification on the date reporting requirements of § 4 of the Revenue Procedure. I apologize for the delay in responding to your inquiry.

Revenue Procedure 2009-32 has been superseded by Revenue Procedure 2011-33. I have enclosed a copy for your reference. Revenue Procedure 2011-33 provides the extent to which donors, grantors, and contributors may rely on the listing of an organization in Publication 78, Cumulative List of Organizations described in § 170(c) of the Internal Revenue Code, or on the IRS Business Master File (BMF) extract, for purposes of deducting contributions under § 170 and for making grants under §§ 4942, 4945, and 4966.

Section 3.02 provides, with certain exceptions, that private foundations and sponsoring organizations of donor-advised funds may rely on an organization's foundation status (or supporting organization type) set forth in Publication 78 or the BMF extract for grant making purposes under §§ 4942, 4945, and 4966. Section 4 provides that a donor, grantor, or contributor may rely on information from the BMF extract that is obtained from a third party, so long as the following requirements are met:

- (1) The third party provides a report to the grantor or contributor that includes: (A) the organization's name, EIN, foundation status under section 509(a)(1), (2), or (3) (including supporting organization type, if applicable), and whether contributions to such organization are deductible; (B) a statement that the information is from the most current update of the BMF extract and the BMF extract revision date; and (C) the date and time the information was provided to the grantor or contributor; and

- (2) The grantor or contributor retains a copy of the report in hard copy or electronically.

The BMF extract is located on our website at www.irs.gov, under the heading "SOI Tax Stats- Exempt Organizations: IRS Master File Data." This website page provides the exact date, including the month, day, and year, of the most recent update of the extract. A third party must include this full date in order for a donor or grantor to rely on a BMF extract obtained from the third party.

I hope this information is helpful. If you have any questions, please call ***** (Identification Number *****) at *****.

Sincerely,

Mary Jo Salins
Acting Manager, Exempt Organizations
Guidance

Enclosure