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Organizations Eligible to Receive Tax-Deductible Contributions (Pub. 78 data) - Search Results

The following list includes tax-exempt organizations that are eligible to receive tax-deductible contributions. Click on the "Deductibility Status" column for an explanation of limitations on the deductibility of contributions made to different types of tax-exempt organizations.

Results are sorted by EIN. To sort results by another category, click on the icon next to the column heading for that category. Clicking on that icon a second time will reverse the sort order. Click on a column heading for an explanation of information in that column.

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<a href="#">EIN</a> ▲	<a href="#">Legal Name (Doing Business As)</a> ▲	<a href="#">City</a> ▲	<a href="#">State</a> ▲	<a href="#">Country</a> ▲	<a href="#">Deductibility Status</a> ▲
30-0266773	Great Vest Side Club of Chicago	Chicago	IL	United States	PC

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## Deductibility Status

In general, an individual who itemizes deductions may deduct contributions to most charitable organizations up to 50% of his or her adjusted gross income computed without regard to net operating loss carrybacks. Individuals generally may deduct charitable contributions to other organizations up to 30% of their adjusted gross income (computed without regard to net operating loss carrybacks). These limitations (and organizational status) are indicated as follows:

Code	Type of organization and use of contribution.	Deductibility Limitation
PC	A public charity.	50%
POF	A private operating foundation.	50%
PF	A private foundation.	30% (generally)
GROUP	Generally, a central organization holding a group exemption letter, whose subordinate units covered by the group exemption are also eligible to receive tax-deductible contributions, even though they are not separately listed.	Depends on various factors
LODGE	A domestic fraternal society, operating under the lodge system, but only if the contribution is to be used exclusively for charitable purposes.	30%
UNKWN	A charitable organization whose public charity status has not been determined.	Depends on various factors
EO	An organization described in section 170(c) of the Internal Revenue Code other than a public charity or private foundation.	Depends on various factors
FED	An organization to which contributions are deductible if made for the use of a federal governmental unit.	50%
FORGN	A foreign-addressed organization. These are generally organizations formed in the United States that conduct activities in foreign countries. Certain foreign organizations that receive charitable contributions deductible pursuant to treaty are also included, as are organizations created in U.S. possessions.	Depends on various factors
SO	A Type I, Type II, or functionally integrated Type III supporting organization.	50%
SONFI	A non-functionally integrated Type III supporting organization.	50%
SOUNK	A supporting organization, unspecified type.	50%

Contributions must actually be paid in cash or other property before the close of an individual's tax year to be deductible for that tax year, whether the individual uses the cash or accrual method.

If an individual donates property other than cash to a qualified organization, the individual may generally deduct the fair market value of the property. If the property has appreciated in value, however, some adjustments may have to be made.

The rules relating to how to determine fair market value are discussed in Publication 561, *Determining the Value of Donated Property*. For a more comprehensive discussion of the rules covering income tax deductions for charitable contributions by individuals, see Publication 526, *Charitable Contributions*.

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