

RESOURCES FOR CHILDREN WITH SPECIAL NEEDS INC

116 East 16th Street, 5th Floor
New York, NY 10003

IRS Publication 78 Details

Organization Name	RESOURCES FOR CHILDREN WITH SPECIAL NEEDS INC.
EIN	11-2594790
Location	New York, NY
Code and Description	None - A public charity with a 50% deductibility limitation
Most Recent IRS Publication 78	July 2009
Verified with Most Recent Internal Revenue Bulletin	August 24, 2009



IRS Business Master File Details

Organization Name	RESOURCES FOR CHILDREN WITH SPECIAL NEEDS INC
EIN	11-2594790
Most Recent IRS BMF	August 2009
IRS Subsection	This organization is a 501(c)(3) Public Charity .
Reason for Non-Private Foundation Status	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
Ruling Date	12/1989



An Advance Ruling Date is not applicable to this organization, or the organization has already been awarded a final determination by the IRS.

[IRS Revenue Procedure 2009-32](#) 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

- IRS Publication 78 (*Cumulative List of Organizations*) provides a listing of organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions. For more information, view the [IRS Publication 78 help file](#).
- The IRS issues an [Internal Revenue Bulletin](#) listing any changes made since the last Publication 78 release. Updates from these releases are included in Charity Check. During the period between the quarterly release of IRS Publication 78 and the first IRS Internal Revenue Bulletin updating that publication, this date will reflect the most recent release date of IRS Publication 78.
- IRS Business Master File is the Internal Revenue Service's list of approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- GuideStar acquires all IRS data directly from the Internal Revenue Service.



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