BUREAU OF THE
Fiscal Service
U.S. DEPARTMENT OF THE TREASURY

Payment Integrity Journal

CONTENTS

Director's Corner

In our last edition of the *Payment Integrity Journal*, Marshall Henry told you about how the Do Not Pay Business Center (DNP) and the Payment Integrity Center of Excellence (PICOE) will be coming together as the Office of Payment Integrity (OPI) to offer payment integrity services and solutions, and you may have asked yourself, "What is the Payment Integrity Center of Excellence or PICOE?" My name is Sarah Stricevic, and I am the Director of PICOE. I've been with the Bureau of the Fiscal Service for over 14 years in various roles and program areas including revenue collections, debt management, treasury securities, and payments. I'd like to provide you with a short introduction of what PICOE does, and take the time to recognize all we've accomplished together with DNP and our partners, as well as highlight a few of the exciting things we're anticipating going forward.

PICOE began in 2018 with the vision and goal of bringing Fiscal Service's payment integrity components together in one trusted, government-wide partner to provide actionable business insights and solutions that transform how federal agencies approach identification, prevention, stopping, and recovery of improper payments and related fraudulent activity.

Together with DNP, we continue striving to provide our agency partners with a wide array of tools and resources to assist you with your payment integrity needs, while continuing to make innovation a key part of this effort. While collaborating with many of our agency partners, we've been able to gather insight into how our customers' needs continue to change and what we are doing to keep up with those changes.
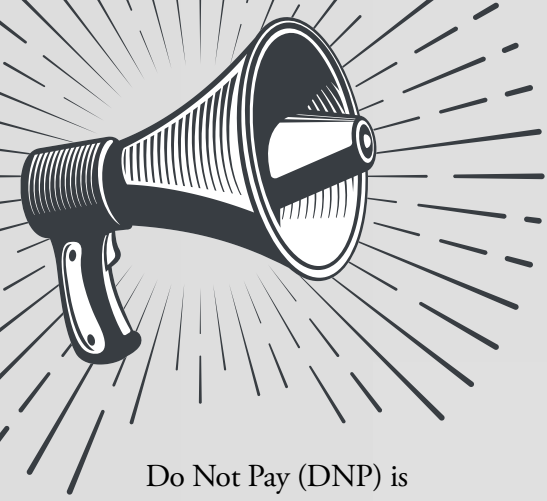
In this edition, we will highlight:

- Payment Integrity Services offered to State Agency Partners
- Office of Inspector General Best Practices Forum
- Using Data Analytics to assist with fraud and improper payments
- Recap of the new product and services we offer

As we look toward another year full of innovative ideas, we can't go without saying, it's all possible because of our incredible community of customers and your contributions for making our program successful!

SARAH STRICEVIC
Director of PICOE

We thank you for your continued support and look forward to partnering with you for all your payment integrity needs in the years ahead. All of us at DNP and PICOE, wish you the happiest of holidays and the healthiest New Year!

In Case You Missed It – New Data, Products, and Services Offered through OPI!

Do Not Pay (DNP) is continuously on the lookout for opportunities to expand its services and offerings that assist agencies in identifying and preventing improper payments. This year, DNP added new data sources to the Portal, expanded analytics service offerings for dual benefit solutions, and introduced new analytics products for agency use.

Data Sources: The Electronic Verification of Vital Events – Fact of Death (EVVE FOD) and the Publication 78 (Pub 78) data sources were added to the DNP Portal in July.   EVVE FOD provides death match information from vital records offices across the U.S., which allows Portal users to check to see if a death certificate exists for the searched individual. EVVE FOD is available through the DNP Portal's Online Search functionality.

Pub 78 is a dataset of entities that are eligible to receive tax-deductible charitable contributions and is available to assist agencies in verifying an entity's non-profit status through the DNP Portal's Online Search, Batch Matching, and Continuous Monitoring functionalities. (*See p. 10 for a Quick Reference Card about the Pub 78 data sources added to the Portal.*)

Analytics Solutions: DNP rolled out its first monthly cross-government solution for a partnering agency to identify beneficiaries who receive specific benefits across multiple programs. This solution helps the agency to prevent improper payments by more quickly identifying payees who are simultaneously receiving benefits from additional sources.

Analytics Products: The Medicaid Screening Service (MSS) and Death Record Confidence Scoring Tool (DRCST) was developed to assist agencies in preventing and recovering improper payments. The DRCST analyzes death data from all death data sources available to DNP and converts the total information into a confidence score based on the likelihood the individual is truly deceased. The DRCST can be used by agencies to prioritize match results and identify deceased payees more efficiently and effectively.

MSS assists state-administered programs that issue Medicaid payments in detecting deceased payees and highlighting potential data quality or integrity issues. The MSS can be used by state programs to assist in confirming their Managed Care payments are issued to eligible recipients, and to provide insights around potentially high-risk data.

If you are interested in learning more about any of the new data or solutions offered by DNP, or if you would like to expand your agency's use to include any of the above offerings, contact your Agency Lead or Agency Specialist for more information.

DNP Showcasing Payment Integrity Capabilities for State Programs

Over the last several months, DNP showcased its payment integrity services by participating in several forums and events tailored for federally funded, state-administered programs.

DNP was invited to participate at the National Association of State Auditors, Comptrollers and Treasurers (NASACT) annual conference in Charleston, SC in August. This conference provided states opportunities to network with each other and to hear industry leaders speak on current and emerging issues. DNP took the opportunity to expand its outreach efforts and discuss the DNP initiative.

In September, DNP hosted its first State Payment Integrity Day, an open forum to discuss resources and enhancements available to our state partners and Portal users. The attendees represented 10 states and more than 15 state programs. Because of the success of this event, DNP plans to hold another State Payment Integrity Day again next summer.

DNP also participated in two sessions at the Association of Government Accountants (AGA) 2022 Internal Control & Fraud Prevention training held in Washington, DC. Our guest speaker from the Massachusetts Office of the State Auditor (MA OSA) shared insights, successes, and overall positive experience with DNP. In addition, DNP shared the stage with the Inspector General community to discuss how to successfully collaborate with DNP during auditing projects.

Most recently, the New York Office of the State Comptroller (NY OSC), Division of State Government Accountability invited DNP to participate in their latest "Listen & Learn" virtual event held in October. There were over 300 attendees from numerous New York State offices, as well as those from neighboring states. Both MA OSA and NY OSC spoke about their successes with their DNP analytics projects as well as sharing their overall experience engaging with DNP.

To learn more about the improper payment identification services available to states, or to book DNP at your next speaking engagement, please contact Jon Ortiz at **Jon.Ortiz@fiscal.treasury.gov**.

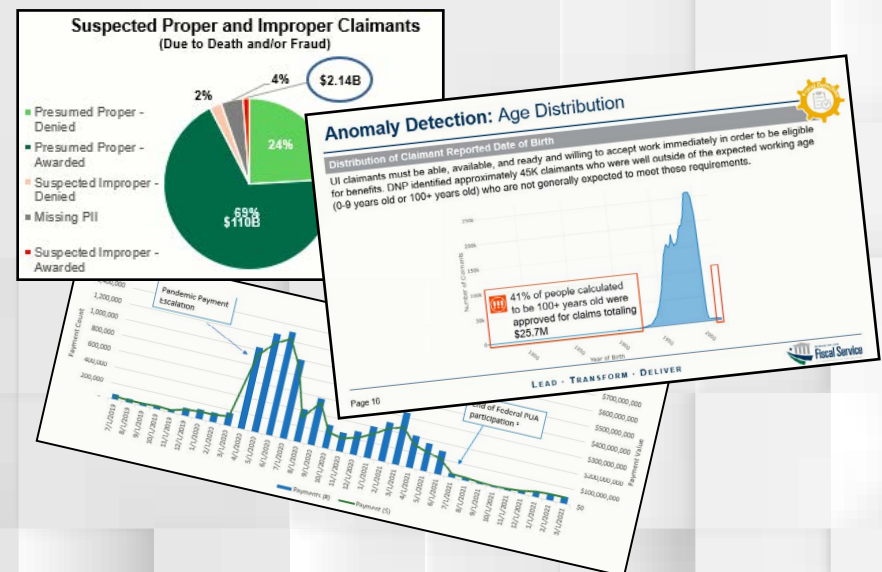# Analytics Success with State Partners in Fiscal Year 2022

Fiscal Year 2022 (FY22) was another fruitful year for DNP which highlighted the continued growth in its partnerships with states. In FY22, DNP worked with states across the country on efforts to detect improper payments made by federally funded, state-administered programs. DNP completed a total of nine analytics projects for state program offices, state auditor offices, and other oversight organizations. The projects analyzed a variety of programs including Unemployment Insurance (UI), Medicaid, and other state programs that distribute federal funds. The results of these analyses not only informed DNP's partners of billions of dollars in suspected improper payments but also provided valuable information that may lead to improvements to existing internal controls and the prevention of future improper payments.

State partners placed emphasis on the review of Coronavirus Aid, Relief, and Economic Security (CARES) Act funds and in the UI program. DNP performed retrospective analyses for four different state partners reviewing UI eligibility resulting in the discovery of more than $2B in suspected improper payments.   These payments were disbursed to UI recipients who were either deceased on or before a claim date, outside the normal age range of UI participation, or exhibited other characteristics that suggested ineligibility.

Additionally, DNP experienced increased demand from states seeking help in their assessment of Medicaid programs and their effectiveness in disbursing funds. In preparation for this demand, DNP developed its Medicaid Screening Service (MSS) which supports timely Medicaid eligibility checks. The first MSS analysis conducted for a state

partner, completed in August 2022, uncovered more than 1,400 active Medicaid participants that matched to a death data source, suggesting ineligibility. The results were used to ensure future payments disbursed on behalf of deceased participants were stopped. The success from this analysis along with positive feedback from the state partner has led to new partnerships with other states that will use DNP's MSS in FY23.

DNP made significant strides this past fiscal year as it continued to expand its partnerships with states. DNP looks to leverage its success in FY22 of finding a substantial number of suspected and confirmed improper payments by increasing its engagements with state customers in the coming years. If you are interested in learning more about how your program can benefit from a DNP Analytics project, contact Jon Ortiz at **Jon.Ortiz@fiscal.treasury.gov**.
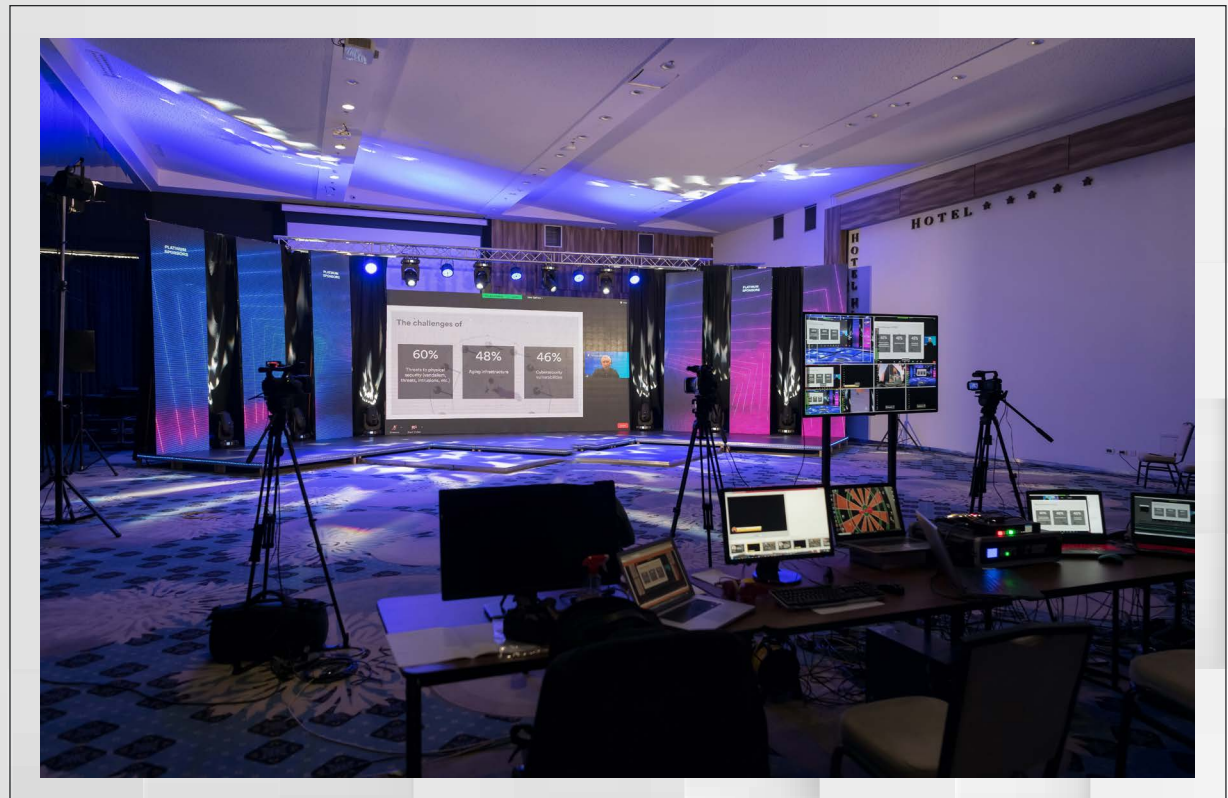
OPI Directors Participate in International Webinar

In September of 2022, Sarah Stricevic, Director of the Payment Integrity Center of Excellence (PICOE) and Marshall Henry, Director of the DNP Business Center spoke at the International Webinar on Public Financial Accountability. The webinar was hosted by the Tribunal de Contas Da Unao (also referred to as the Brazilian Federal Accountability Office), Brazilian Court of Accounts. This office audits accounts of administrators and those responsible for federal funds or assets in accordance with the Brazilian Constitution.

spoke about how our tools and services as well as our access to cross-government data assist in preventing fraud and improper payments. They also gave a summary of data sharing agreements, their purpose, necessity and how they are executed. They presented the impact of PICOE and DNP Payment Integrity Services, including how our payment integrity tools have assisted specific agencies in preventing fraud and improper payments. Lastly, Marshall and Sarah shared new initiatives and an outlook toward the future of OPI activities.

The modernization of the Brazilian public financial management, public expenditure compliance, prevention of improper payments and annual accounts assurance were some of the topics covered during the event. Marshall and Sarah offered the U.S. perspective of using data analytics to fight fraud and improper payments. After providing background on the Treasury and the Bureau of the Fiscal Service, the speakers walked through the number of payments dispersed and the number of improper payments estimated.

In addition, Sarah and Marshall explained how merging PICOE and DNP into the Office of Payment Integrity (OPI) will further refine the customer experience. They

OPI Expands Its Role in the Oversight Community

The Office of Payment Integrity (OPI) hosted the Payment Integrity Best Practices Forum focusing on the oversight community. The Forum, entitled "Addressing Improper Payment Challenges in the Inspector General Community," presented to the 130+ attendees lessons learned while using the tools and services of the DNP Business Center and the Payment Integrity Center of Excellence (PICOE) Investigative Support Group. The special guest speaker from the Small Business Administration (SBA) Office of Inspector General presented the advantages of working with OPI services during multiple audits of the SBA CARES Act programs.

Congratulations to SBA Office of Inspector General!

The Small Business Administration Information Technology and Financial Management Group received a Council of the Inspectors General on Integrity and Efficiency (CIGIE) award in recognition of the team's extraordinary collaborative efforts with DNP to identify that SBA issued $3.1 billion in potentially ineligible COVID-19 Economic Injury Disaster Loans (EIDL) to individuals. The team was composed of Jeffrey Brindle, Director; Karmel Smith, Senior Auditor; Samuel Bronson, Data Management Specialist; and Michelle Blank, Special Agent.

Introducing
Jon Haehnel, New Outreach Specialist

Jon joined the DNP team this September as an Outreach Specialist. Prior to joining the Federal Reserve Bank DNP Outreach team, Jon supported the United States Attorney's Office as a government contractor, where he assisted with Asset Recovery and Criminal Forfeiture matters in the Eastern District of Missouri and regularly interacted with government agencies. Jon had the opportunity to work alongside law enforcement and investigative agencies to help recovery criminal proceeds and assets, aiding in restitution for victims of crimes.

Jon has extensive experience in facilitating conversations with government partners at various levels and is excited to be providing support to agency programs to help eliminate improper payments. Jon holds a Bachelor of Arts degree in Religious Studies from Fontbonne University in St. Louis. He spends most of his time raising his two children, but maintains a plethora of hobbies including hiking, gardening, board games, traveling, and many others.

JON HAEHNEL
Outreach Specialist
DNP Business Center

Fiscal Service's Payment Integrity Services Impact – FY2022

The following services...

$16.3M	$79.1M	$60.5M
Fraud Prevented Using Cross-Government Data	Prevented in Admin Errors & Possible Fraud using an Account Verification Service	Prevented/Recovered Improper in DNP

Led to our collective prevention efforts...

$155.9M
Total Prevented/Recovered*
Improper Payments

*In addition to the $35.5 billion returned to Agencies in FY 2022 as a result of the various post payment processes including returned U.S. Treasury checks (approximately $13.8 billion), ACH payments (approximately $13.8 billion), recovery related to deceased payees (approximately $645 million), etc., which is used as a source to identify potential fraud and improper payments.

DNP's Impact to Improper Payments – FY2022

DNP's Actions...

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Payments Screened	New Portal Users	New Portal Users	Total Projects Delivered	Standard Solution Projects Delivered	Feedback Received from Projects

Led to Agency Feedback...

Confirmed	Potential
$60.5M **Prevented/Recovered** Improper Payments*	**$11M** Improper Payments

* Includes PAM Portal payments, Analytics, Hybrid State Portal projects, OPM Portal customer feedback, and PAM Payments Portal customer feedback collected between October 1, 2021-September 30, 2022.

FY2022 Key Achievements

PORTAL

- Implemented IRS Publication 78 (Tax Exempt Orgs) data source ingestion for Online Search, Batch Matching, and Continuous Monitoring

- Completed Unique Entity Identifier (UEI) transition and removed all references to DUNS number

- Integrated Electronic Verification of Vital Events Fact of Death (EVVE FOD) data source into Online Search via Application Programming Interfaces (APIs)

ANALYTICS

- Launched three new standardized solutions to more rapidly help customers determine payment eligibility: Death Record Confidence Scoring Tool (DRC), Eligibility Tool (ET), and Medicaid Screening Service (MSS)

- Delivered eight recurring analyses to 2 agencies using the DRC, identifying up to $132.4M in suspected improper payments (pending customer confirmation)

- Performed recurring cross-government analyses with 1 agency overlapping the Social Security Administration (SSA) and/or Office of Personnel Management (OPM) benefit payments, identifying $16.5M of confirmed improper payments

- Delivered results to 1 OIG regarding potential fraud networks and deceased claimants within the 1 state's Unemployment Insurance (UI) benefit payments identifying up to $2.14B in suspected improper payments, pending customer confirmation

CBAF & ANALYTICS PLATFORM UPDATES

- Successfully established system-to-system API connections with 2 agencies

- Supported 7 minor DNP Portal releases and 23 patch releases

- Integrated with MOVEit through the Fiscal Service File Transfer Team to optimize file and data source transmission to and from agency counterparts

OUTREACH

- Onboarded multiple programs in 11 Offices of Inspectors General (OIG) to the DNP Portal to provide resources for audits, investigations, and data analytics

- Onboarded 6 new state programs and initiated 9 projects with state programs that identified $11M in potential and $3.5M in confirmed improper payments

- Onboarded 28 new programs with existing agency customers to the DNP Portal and facilitated 24 Portal additions to existing access, including bulk record files and data sources

- Engaged with multiple agencies for government-wide Best Practices events, covering the topics of UEI/API/Analytics, State Program Success with DNP's Continuous Monitoring Functionality, and OIG. Held multiple targeted agency training events

- Generated **1,376 agency daily interactions**

- Conducted **241 agency meetings**

- Conducted **6 agency forums**

- Created **84 DNP applications**

- Presented at **several conferences**

- **2,939 Portal Users**

Government-wide Improper Payments Declined in FY2022

In FY 2022, the improper payment rate meaningfully declined from 7.2% to 5.1%! The Do Not Pay team leveraged the working system established by OMB to provide a variety of data matching and data analytics services - and support agencies in their efforts to prevent and detect Improper Payments.

OMB established "**The Working System**" for prepayment and pre-award review that includes DNP. The decrease reflects the ongoing work of our DNP team, OMB, and federal agencies to improve #paymentintegrity and implement the **Payment Integrity Information Act of 2019**.

WE WANT YOUR FEEDBACK

Survey

Help us improve the Payment Integrity Journal by taking this short survey! We want to make sure this publication helps you achieve your goals in identifying, preventing, and reducing improper payments.

Click **HERE**.

Frequently Asked Questions

What tax-exempt eligibility data sources are available in DNP?

DNP has access to the Internal Revenue Service's Tax Exempt Organization Search (TEOS) (formerly Select Check). You can check an organization's:

- Eligibility to receive tax-deductible charitable contributions
- Review information about the organization's tax-exempt status and filings.

This data is especially useful for agencies that issue grants or other awards that have a non-profit eligibility requirement.

Which data sets are included in the TEOS?

- Publication 78 (PUB 78)
- Form 990-N (e-Postcard) (Form 990-N)
- Automatic Revocation of Exemption List (ARL)

See the following pages for more details on each data set.

What is Publication 78?

Lists of organizations that can receive tax-deductible contributions.

- Users may rely on this list in determining deductibility of their contributions.

- If an organization uses a "doing business as" (DBA) name, that name will not be listed in the Pub. 78 Data. Only the organization's official name submitted to the IRS is included in the data set.

- Some donees (i.e., churches, group ruling subordinates, and governmental units) eligible to receive tax-deductible charitable contributions may not be listed in Pub. 78 Data. For more information see, Other Eligible Donees.

What is Form 990-N (e-Postcard)?

Form 990-N (e-Postcard) is an annual electronic notice most small tax-exempt organizations (annual gross receipts normally $50,000 or less) are eligible to file instead of Form 990 or Form 990-EZ.

What is the Automatic Revocation of Exemption List?

By law, tax-exempt status is automatically revoked if an organization does not file the required Form 990-series returns or notices yearly for 3 consecutive years. The automatic revocation date is historical. It is the organization's effective date of automatic revocation (the date for the filing of the third annual Return or notice), but doesn't necessarily reflect its current tax-exempt status.

How does using this data source through DNP help my agency?

Using DNP will help an agency determine if an entity is a registered or unregistered tax-exempt, or if the entity has lost its tax-exempt status. By verifying eligibility prior to awarding a grant or issuing a payment, DNP will help your agency reduce these types of improper payments.

Can I access the TEOS data sets in the Do Not Pay Portal?

ARL and Pub 78 are currently available in the Portal. Form 990-N will be added in 2023. If you need immediate access to these data sources, you can arrange to send DNP your data set (through a secure connection) and the DNP Analytics team will do the work and give you the results.

What is the process for utilizing DNP Analytics services for verifying non-profit status?

Contact your Agency Lead and they can help you get started with your project.

Frequently Asked Questions

What is Publication 78?

Publication 78 (PUB 78) is a list of organizations eligible to receive tax-deductible charitable contributions.

What if an organization uses a "doing business as" (DBA) name?

An organization using a DBA name will not be listed in the database. Only the business name registered with the IRS is in the listing.

How does using this data source through DNP help my agency?

PUB 78 is currently available in the DNP Portal. By verifying eligibility prior to awarding a grant or issuing a payment, you will help your agency reduce these types of improper payments.

How do I gain access to PUB 78 in the DNP Portal?

Agencies must apply for and be approved to access PUB 78 in the DNP Portal. Contact your Agency Lead for more information.

Is there a cost for using PUB 78?

No. PUB 78 is available at no cost to agencies enrolled in DNP.

For which modules is PUB 78 available in the DNP Portal?

PUB 78 database is available in Online Search, Batch Matching, Continuous Monitoring, and API.

What kind of information does a match in the DNP Portal return?

When conducting searches, the DNP Portal returns the data elements listed in the following chart:

Field	Description
SSN/EIN/TIN	The federal Tax Identification Number used to identify a nonprofit entity.
Name	The primary name by which the organization is listed in IRS records.
City	The city in which the organization's last known mailing address is located.
State	The state in which the organization's last known mailing address is located.
Country	The country in which the organization's last known mailing address is located.
Deductibility Code	The deductibility status code assigned to organizations by the IRS. See the following table on the next page for a list of codes and descriptions.

Deductibility Codes for Pub 78

The following table from the IRS shows the deductibility status codes assigned to each tax exempt organization. The Deductibility Limitation column displays the maximum percentage of adjusted gross income that may be deducted from an individual's contribution to the organization.

Code	Exemption Type Viewable in Portal	Deductibility Limitation
PC	A public charity	50% (60% for cash contributions)
POF	A private operating foundation	50% (60% for cash contributions)
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 a 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% (60% for cash contributions)
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 1, type 2 or functionally integrated type 3 supporting organization	50% (60% for cash contributions)
SONFI	A non-functionally integrated type 3 supporting organization	50% (60% for cash contributions)
SOUNK	A supporting organization, unspecified type	50% (60% for cash contributions)

Important Links

DNP Website

https://fiscal.treasury.gov/dnp/

FAQs

https://fiscal.treasury.gov/dnp/faqs.html

DNP DO NOT PAY

BUREAU OF THE FISCAL SERVICE

IRS Form 990-N (e-Postcard)
Do Not Pay (DNP) Quick Reference Card

Frequently Asked Questions

What is Form 990-N (e-Postcard)?

Form 990-N (e-Postcard) (Form 990-N) is an annual electronic notice most small tax-exempt organizations (annual gross receipts normally $50,000 or less) are eligible to file.

Is an organization listed in Form 990-N also listed in PUB 78?

Yes.

How does using this data source through DNP help my agency?

The Form 990-N database will become available in the DNP Portal for agency searches in 2023. By verifying eligibility prior to awarding a grant or issuing a payment, you will help your agency reduce these types of improper payments.

How do I gain access to Form 990-N in the DNP Portal?

Agencies must apply for and be approved to access 990-N in the DNP Portal. Contact your Agency Lead for more information.

Is there a cost for using Form 990-N?

No. Form 990-N is available at no cost to agencies enrolled in DNP.

For which modules is 990-N available in the DNP Portal?

The Form 990-N database is available in Online Search, Batch Matching, Continuous Monitoring, and API.

What kind of information does a match in the DNP Portal return?

When conducting searches, the DNP Portal returns the data elements listed in the following chart:

Field	Description
SSN/EIN/TIN	The federal Tax Identification Number used to identify a nonprofit entity.
Name	The primary name by which the organization is listed in IRS records.
Tax Year	The year in which the taxes were filed.
Tax Period	The beginning and end dates of the tax period.
Gross receipts not greater than	This is a set dollar value that shows an entity included on the 990-N data set has gross receipts no greater than $50,000.
Organization has been terminated	Whether or not the organization has been terminated.
Website URL	Website of the organization.
Address 1	The street address in which the organization's last known mailing address is located.
Address 2	The street address in which the organization's last known mailing address is located.
City	The city in which the organization's last known mailing address is located.
State	The state in which the organization's last known mailing address is located.
Country	The country in which the organization's last known mailing address is located.
Zip	The zip code in which the organization's last known mailing address is located.
Principal Officer's Name	The name of the principal officer for the organization.
Address 1	The street address in which the principal officer's last known mailing address is located.
Address 2	The street address in which the principal officer's last known mailing address is located.
City	The city in which the principal officer's last known mailing address is located.
State	The state in which the principal officer's last known mailing address is located.
Country	The country in which the principal officer's last known mailing address is located.
Zip	The zip code in which the principal officer's last known mailing address is located.

IRS Automatic Revocation of Exemption List (ARL)
Do Not Pay (DNP) Quick Reference Card

Frequently Asked Questions

What is the Automatic Revocation of Exemption List?

The Automatic Revocation of Exemption List (ARL) contains entities that have had their tax-exempt status automatically revoked under the law because they have not filed Form 990 series returns or notices annually, as required, for three consecutive years. This data is especially useful for agencies that issue grants or other awards that have a non-profit eligibility requirement.

How does using this data source through DNP help my agency?

The ARL database is available in the DNP Portal for agency searches. By verifying eligibility prior to awarding a grant or issuing a payment, you will help your agency reduce these types of improper payments.

How do I gain access to the ARL in the DNP Portal?

Agencies must apply for and be approved to access ARL in the DNP Portal. Contact your agency lead for more information.

Is there a cost for using the ARL?

No. The ARL is available at no cost to agencies enrolled in DNP.

For which modules is ARL available in the DNP Portal?

The ARL database is available in Online Search, Batch Matching, Continuous Monitoring, and API.

What kind of information does a match in the DNP Portal return?

When conducting searches, the DNP Portal returns the data elements listed in the following chart:

Field	Description
EIN	The EIN, or Employer Identification Number, is also known as a federal Tax Identification Number (TIN), and is used to identify a business or nonprofit entity. An EIN is a unique 9-digit number, similar to a Social Security Number for an individual.
Legal Name	The primary name by which the organization is listed in IRS records.
Doing Business As	The second line of the organization's mailing address/ Any other name the organization uses.
Last Known Address	The organization's last known mailing address.
City	The city in which the organization's last known mailing address is located.
State	The state in which the organization's last known mailing address is located.
Zip Code	The zip code in which the organization's last known mailing address is located.
Country	The country in which the organization's last known mailing address is located.
Exemption Type	The section of the Internal Revenue Code that describes the type of organization (See next page for details).
Revocation Date	The effective date that the organization's federal tax exemption was automatically revoked for not filing a Form 990-series return or notice for three consecutive years.
Revocation Posting Date	The date on which the IRS posted notice of the organization's automatic revocation on IRS.gov.
Exemption Reinstatement Date	The organization's effective date of tax exemption, determined by the IRS after the organization's exemption was automatically revoked and the organization applied for reinstatement of exemption.