CHRONIC JOY®

aka *Chronic Joy Ministry*

EIN: 81-1744132

Location: Waukesha, WI

✓ Foundation status code: PC*

✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78

Chronic Joy Ministry Inc.

Most recent IRS Publication 78	February 10, 2026
Deductibility status description	A public charity (50% deductibility limitation).
Verified with most recent Internal Revenue Bulletin	March 02, 2026

IRS Business Master File

CHRONIC JOY MINISTRY INC

Ruling date	2016
Most recent IRS BMF	February 09, 2026
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)
Included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list?	No

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 Candid compliance report, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

Candid compliance data sources

- Candid acquires all IRS data directly from the Internal Revenue Service.
- IRS Publication 78 (Cumulative List of Organizations) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.
- The IRS Internal Revenue Bulletin (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 IRS Business Master File lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- For California AB 488, Candid checks the California Attorney General's "May Not Operate List" and the California Franchise Tax Board "Revoked Exempt Organizations List".
- The IRS Automatic Revocation of Exemption List 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.
- The Foundation Status Code is a value derived by mapping the codes found on the 990PF filing instructions to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data
- The Office of Foreign Assets Control (OFAC) Specially Designated Nationals (SDN) list 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.