

EXEMPT ORGANIZATION INFORMATION AVAILABLE THROUGH IRS.GOV/TaxStats

INTRODUCTION

Exempt organization information is extracted monthly from the Internal Revenue Service's Business Master File. This is a cumulative file, and the data are the most recent information the IRS has for these organizations.

If you have any questions about the tax-exempt organizations, or the content of the files, please contact TE/GE Customer Account Services toll-free line at 1-877-829-5500

The files are available in comma separated value (CSV) format and contain the fields described below. They are divided by region and by state. State and region are determined from the filing address and generally represent the location of an organization's headquarters, which may or may not represent the state(s) in which an organization has operations. Records are sorted by Employer Identification Number (EIN). There is one file for each state, the District of Columbia, and Puerto Rico, and one file for International (non-domestic) organizations. There are four region files:

Region 1: Northeast Area - Includes Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey

Region 2: Mid-Atlantic and Great Lakes Area - Includes Pennsylvania, Ohio, West Virginia, District of Columbia, Maryland, Delaware, Virginia, North Carolina, South Carolina, Michigan, Kentucky, Indiana, Illinois, Wisconsin, Minnesota, Iowa, Nebraska, South Dakota, North Dakota.

Region 3: Gulf Coast and Pacific Coast Area - Includes Tennessee, Georgia, Florida, Alabama, Mississippi, Missouri, Arkansas, Louisiana, Texas, Oklahoma, Kansas, Montana, Wyoming, Colorado, New Mexico, Arizona, Utah, Nevada, Idaho, California, Oregon, Washington, Alaska, Hawaii

Region 4: All Other Areas – Includes International and all others.

The IRS exempt organization data have been accumulated since the inception of the tax-exempt statutes. A determination letter is issued to an organization upon the granting of an exemption and is considered valid throughout the life of the organization, as long as the organization complies with the provisions of its exemption.

If an organization's exemption is revoked, an announcement to inform potential donors of the revocation is published in the Internal Revenue Bulletin. In addition, the organization's name is removed from publicly accessible venues, including this file. A list of recent revocations may be found on the on-line at: [http://www.irs.gov/Charities-&Non-Profits/Charitable-Organizations/Recent-Revocations-of-501\(c\)\(3\)-Determinations-Latest-Additions-and-Table-of-Links](http://www.irs.gov/Charities-&Non-Profits/Charitable-Organizations/Recent-Revocations-of-501(c)(3)-Determinations-Latest-Additions-and-Table-of-Links)

NOTE: Split-interest trusts are no longer included in this database.

FIELDS AVAILABLE

All exempt organization records on this file will contain the following data fields:

Column Name	Contents
EIN	Employer Identification Number (EIN)
NAME	Primary Name of Organization
ICO	In Care of Name
STREET	Street Address
CITY	City
STATE	State
ZIP	Zip Code

GROUP	Group Exemption Number
SUBSECTION	Subsection Code
AFFILIATION	Affiliation Code
CLASSIFICATION	Classification Code(s)
RULING	Ruling Date
DEDUCTIBILITY	Deductibility Code
FOUNDATION	Foundation Code
ACTIVITY	Activity Codes
ORGANIZATION	Organization Code
STATUS	Exempt Organization Status Code
TAX_PERIOD	Tax Period
ASSET_CD	Asset Code
INCOME_CD	Income Code
FILING_REQ_CD	Filing Requirement Code
PF_FILING_REQ_CD	PF Filing Requirement Code
ACCT_PD	Accounting Period
ASSET_AMT	Asset Amount
INCOME_AMT	Income Amount (includes negative sign if amount is negative)
REVENUE_AMT	Form 990 Revenue Amount (includes negative sign if amount is negative)
NTEE_CD	National Taxonomy of Exempt Entities (NTEE) Code
SORT_NAME	Sort Name (Secondary Name Line)

DEFINITIONS

EMPLOYER IDENTIFICATION NUMBER (EIN)

Employer Identification Number (EIN) is a nine digit number assigned by the IRS to identify a particular organization's account.

IN CARE OF NAME

In Care Of Name is the person (officer, director, etc.) to whose attention any correspondence should be directed.

GROUP EXEMPTION NUMBER (GEN)

This is a four-digit internal number assigned to central/parent organizations holding group exemption letters.

AFFILIATION CODE

Affiliation Code defines the organizational grouping.

<u>Code</u>	<u>Description</u>
1	<u>Central</u> - This code is used if the organization is a central type organization (no group exemption) of a National, Regional or Geographic grouping of organizations.
2	<u>Intermediate</u> - This code is used if the organization is an intermediate organization (no group exemption) of a National, Regional or Geographic grouping of organizations (such as a state headquarters of a national organization).
3	<u>Independent</u> - This code is used if the organization is an independent organization or an independent auxiliary

(i.e., not affiliated with a National, Regional, or Geographic grouping of organizations).

6 Central - This code is used if the organization is a parent (group ruling) and is not a church or 501(c)(1) organization.

7 Intermediate - This code is used if the organization is a group exemption intermediate organization of a National, Regional or Geographic grouping of organizations.

8 Central - This code is used if the organization is a parent (group ruling) and is a church or 501(c)(1) organization.

9 Subordinate - This code is used if the organization is a subordinate in a group ruling.

SUBSECTION CODE AND CLASSIFICATION CODE

Subsection Codes are the codes shown under section 501(c) of the Internal Revenue Code of 1986, which define the category under which an organization may be exempt. A table of subsection and classification codes (which reflects a further breakdown of the Internal Revenue Code subsections) can be found in the section entitled "Table of EO Subsection and Classification Codes" (below). One to four different classification codes may be present.

RULING DATE

This is the month and year (YYYYMM) on a ruling or determination letter recognizing the organization's exempt status.

DEDUCTIBILITY CODE

Deductibility Code signifies whether contributions made to an organization are deductible.

Code Description

- 1 Contributions are deductible.
- 2 Contributions are not deductible.
- 4 Contributions are deductible by treaty (foreign organizations).

FOUNDATION CODE

Code Description

- 00 All organizations except 501(c)(3)
- 02 Private operating foundation exempt from paying excise taxes on investment income
- 03 Private operating foundation (other)
- 04 Private non-operating foundation
- 09 Suspense
- 10 Church 170(b)(1)(A)(i)
- 11 School 170(b)(1)(A)(ii)
- 12 Hospital or medical research organization 170(b)(1)(A)(iii)
- 13 Organization which operates for benefit of college or university and is owned or operated by a governmental unit 170(b)(1)(A)(iv)
- 14 Governmental unit 170(b)(1)(A)(v)
- 15 Organization which receives a substantial part of its support from a governmental unit or the general public 170(b)(1)(A)(vi)
- 16 Organization that normally receives no more than one-third of its support from gross investment income and unrelated business income and at the same time more than one-third of its support from contributions, fees, and gross receipts related to exempt purposes. 509(a)(2)
- 17 Organizations operated solely for the benefit of and in conjunction with organizations described in 10 through 16 above. 509(a)(3)
- 18 Organization organized and operated to test for public safety 509(a)(4)
- 21 509(a)(3) Type I
- 22 509(a)(3) Type II

23	509(a)(3) Type III functionally integrated
24	509(a)(3) Type III not functionally integrated

TYPE OF ORGANIZATION CODE

This defines the type of organization as follows:

<u>Code</u>	<u>Description</u>
1	Corporation
2	Trust
3	Co-operative
4	Partnership
5	Association

ADVANCE RULING EXPIRATION DATE

Elimination of the Advance Ruling Process

On September 9, 2008, the IRS issued temporary Income Tax Regulations, which eliminate the advance ruling process for a section 501(c)(3) organization. Under the new regulations, a new 501(c)(3) organization will be classified as a publicly supported charity, and not a private foundation, if it can show that it reasonably can be expected to be publicly supported when it applies for tax-exempt status.

Under the old regulations, an organization that wanted to be recognized by the IRS as a publicly supported charity instead of a private foundation had to go through an extended two-step process. First, the organization had to declare that it expected to be publicly supported on an on-going basis. Then, after five years, it had to file Form 8734, Support Schedule for Advance Ruling Period, showing the IRS that it actually met the public support test. If it didn't meet the test, it was designated a tax-exempt private foundation and would be subject to stricter rules.

The new rules no longer require the organization to file Form 8734 after completing its first five tax years. Moreover, the organization retains its public charity status for its first five years regardless of the public support actually received during that time. Instead, beginning with the organization's sixth taxable year, it must establish that it meets the public support test by showing that it is publicly supported on its Schedule A to Form 990, Return of Organization Exempt From Income Tax. Transition rules apply to organizations that have previously received advance rulings.

EXEMPT ORGANIZATION STATUS CODE

The EO Status Code defines the type of exemption held by the organization. The following is a list of EO status codes and their definitions included in these files:

<u>Code</u>	<u>Description</u>
01	Unconditional Exemption
02	Conditional Exemption
12	Trust described in section 4947(a)(2) of the IR Code
25	Organization terminating its private foundation status under section 507(b)(1)(B) of the Code

TAX PERIOD

This is the tax period of the latest return filed (YYYYMM).

ASSET CODE

Asset Codes relate to the book value amount of assets shown on the most recent Form 990 series return filed by the organization. See table below.

INCOME CODE

Income Codes relate to the amount of income shown on the most recent Form 990 series return filed by the organization. See table below.

ASSET CODE/INCOME CODE TABLE

<u>Code</u>	<u>Description(\$)</u>
0	0
1	1 to 9,999
2	10,000 to 24,999
3	25,000 to 99,999
4	100,000 to 499,999
5	500,000 to 999,999
6	1,000,000 to 4,999,999
7	5,000,000 to 9,999,999
8	10,000,000 to 49,999,999
9	50,000,000 to greater

FILING REQUIREMENT CODE

This indicates the primary return(s) the organization is required to file.

Code Form Numbers

01	990 (all other) or 990EZ return
02	990 - Required to file Form 990-N - Income less than \$25,000 per year
03	990 - Group return
04	990 - Required to file Form 990-BL, Black Lung Trusts
06	990 - Not required to file (church)
07	990 - Government 501(c)(1)
13	990 - Not required to file (religious organization)
14	990 - Not required to file (instrumentalities of states or political subdivisions)
00	990 - Not required to file (all other)

PF FILING REQUIREMENT CODE

Code Form Numbers

1	990-PF return
0	No 990-PF return

ACCOUNTING PERIOD

This designates the accounting period or fiscal year ending date (Jan - Dec) of the organization (MM).

ASSET AMOUNT

Asset Amount is an amount from the most recent Form 990 series return filed by the organization. Asset Amount is the Book Value Total Assets End of Year - PART X Balance Sheet Line 16 Col. (B) shown on the Form 990. This field is also from PART II, Line 25, Col. (B) EOY on Form 990EZ and PART II, Line 16, Col. (b) on Form 990PF. This field is dollars only.

INCOME AMOUNT

Income Amount is a computer generated amount from the most recent Form 990 series return filed by the organization. Income Amount is computer generated using PART I, Total Revenue Line 12 and adding "back in" the expense items, i.e. Line 6b (Rental Expenses) shown on the Form 990 return. On Form 990EZ it is generated using PART I, Line 9 and adding "back in" the expense items, i.e. Line 5b (Cost or Other Basis Expenses). Income Amount for Form 990PF is generated using Part I, Line 10b (Cost of Goods) and adding Part I, Line 12, Col. (A) (Total Revenue Col. A) and Part IV, Line 1, Col. (G) (Cost or Other Basis). This field is dollars only.

FORM 990 REVENUE AMOUNT

Amount from Form 990, Part 1, Line 12, or Part 1, Line 9, of Form 990EZ.

SORT NAME LINE (SECONDARY NAME LINE)

Sort Name Line is another name under which the organization does business. Also used for trade names, chapter names, or local numbers for subordinate organizations of group rulings.

TABLE OF EO SUBSECTION AND CLASSIFICATION CODES

Subsection Code	Classification Code	Description
01	1	Government Instrumentality
02	1	Title-Holding Corporation
03	1	Charitable Organization
03	2	Educational Organization
03	3	Literary Organization
03	4	Organization to Prevent Cruelty to Animals
03	5	Organization to Prevent Cruelty to Children
03	6	Organization for Public Safety Testing
03	7	Religious Organization
03	8	Scientific Organization
04	1	Civic League
04	2	Local Association of Employees
04	3	Social Welfare Organization
05	1	Agricultural Organization
05	2	Horticultural Organization
05	3	Labor Organization
06	1	Board of Trade
06	2	Business League
06	3	Chamber of Commerce
06	4	Real Estate Board
07	1	Pleasure, Recreational, or Social Club
08	1	Fraternal Beneficiary Society, Order or Association
09	1	Voluntary Employees' Beneficiary Association (Non-Govt. Emps.)
09	2	Voluntary Employees' Beneficiary Association (Govt. Emps.)
10	1	Domestic Fraternal Societies and Associations
11	1	Teachers Retirement Fund Assoc.
12	1	Benevolent Life Insurance Assoc.
12	2	Mutual Ditch or Irrigation Co.
12	3	Mutual Cooperative Telephone Co.
12	4	Organization Like Those on Three Preceding Lines

13	1	Burial Association
13	2	Cemetery Company
14	1	Credit Union
14	2	Other Mutual Corp. or Assoc.
15	1	Mutual Insurance Company or Assoc. Other Than Life or Marine
16	1	Corp. Financing Crop Operations
17	1	Supplemental Unemployment Compensation Trust or Plan
18	1	Employee Funded Pension Trust (Created Before 6/25/59)
19	1	Post or Organization of War Veterans
20	1	Legal Service Organization
21	1	Black Lung Trust
22	1	Multiemployer Pension Plan
23	1	Veterans Assoc. Formed Prior to 1880
24	1	Trust Described in Sect. 4049 of ERISA
25	1	Title Holding Co. for Pensions, etc.
26	1	State-Sponsored High Risk Health Insurance Organizations
27	1	State-Sponsored Workers' Compensation Reinsurance
29	1	ACA 1322 Qualified Nonprofit Health Insurance Issuers
40	1	Apostolic and Religious Org. (501(d))
50	1	Cooperative Hospital Service Organization (501(e))
60	1	Cooperative Service Organization of Operating Educational Organization (501(f))
70	1	Child Care Organization (501(k))
71	1	Charitable Risk Pool
81	1	Qualified State-Sponsored Tuition Program
92	1	4947(a)(1) - Private Foundation (Form 990PF Filer)

ACTIVITY CODES

An organization formerly listed up to three activity codes on application Forms 1023 and 1024. These are codes which reflect an organization's purposes, activities, operations, or type. From one to three activity codes may be in this field. Note: activity codes became obsolete with the adoption of the National Taxonomy of Exempt Entity (NTEE) coding system in January 1995. However, organizations determined to be exempt prior to that date will reflect the activity codes previously assigned.

Religious Activities

- 001** Church, synagogue, etc
- 002** Association or convention of churches
- 003** Religious order
- 004** Church auxiliary
- 005** Mission
- 006** Missionary activities
- 007** Evangelism
- 008** Religious publishing activities
- Book store (use 918)
- Genealogical activities (use 094)
- 029** Other religious activities

Schools, Colleges and Related Activities

- 030** School, college, trade school, etc.
- 031** Special school for the blind, handicapped, etc
- 032** Nursery school
- Day care center (use 574)
- 033** Faculty group
- 034** Alumni association or group

- 035** Parent or parent-teachers association
- 036** Fraternity or sorority
- Key club (use 323)
- 037** Other student society or group
- 038** School or college athletic association
- 039** Scholarships for children of employees
- 040** Scholarships (other)
- 041** Student loans
- 042** Student housing activities
- 043** Other student aid
- 044** Student exchange with foreign country
- 045** Student operated business
- Financial support of schools, colleges, etc. (use 602)
- Achievement prizes or awards (use 914)
- Student bookstore (use 918)
- Student travel (use 299)
- Scientific research (see Scientific Research Activities)
- 046** Private school
- 059** Other school related activities

Cultural, Historical of Other Educational Activities

- 060** Museum, zoo, planetarium, etc.
- 061** Library
- 062** Historical site, records or reenactment
- 063** Monument
- 064** Commemorative event (centennial, festival, pageant, etc.)
- 065** Fair
- 088** Community theatrical group
- 089** Singing society or group
- 090** Cultural performances
- 091** Art exhibit
- 092** Literary activities
- 093** Cultural exchanges with foreign country
- 094** Genealogical activities
- Achievement prizes awards (use 914)
- Gifts or grants to individuals (use 561)
- Financial support of cultural organizations (use 602)
- 119** Other cultural or historical activities

Other Instructions and Training Activities

- 120** Publishing activities
- 121** Radio or television broadcasting
- 122** Producing films
- 123** Discussion groups, forums, panels lectures, etc.
- 124** Study and research (non-scientific)
- 125** Giving information or opinion (see also Advocacy)
- 126** Apprentice training
- Travel tours (use 299)
- 149** Other instruction and training

Health Services and Related Activities

- 150** Hospital
- 151** Hospital auxiliary
- 152** Nursing or convalescent home

- 153 Care and housing for the aged (see also 382)
- 154 Health clinic
- 155 Rural medical facility
- 156 Blood bank
- 157 Cooperative hospital service organization
- 158 Rescue and emergency service
- 159 Nurses register or bureau
- 160 Aid to the handicapped (see also 031)
- 161 Scientific research (diseases)
- 162 Other medical research
- 163 Health insurance (medical, dental, optical, etc.)
- 164 Prepared group health plan
- 165 Community health planning
- 166 Mental health care
- 167 Group medical practice association
- 168 In-faculty group practice association
- 169 Hospital pharmacy, parking facility, food services, etc.
- 179 Other health services

Scientific Research Activities

- 180 Contact or sponsored scientific research for industry
- 181 Scientific research for government
- Scientific research (diseases)(use 161)
- 199 Other scientific research activities

Business and Professional Organizations

- 200 Business promotion (chamber of commerce, business league, etc.)
- 201 Real estate association
- 202 Board of trade
- 203 Regulating business
- 204 Promotion of fair business practices
- 205 Professional association
- 206 Professional association auxiliary
- 207 Industry trade shows
- 208 Convention displays
- Testing products of public safety (use 905)
- 209 Research, development and testing
- 210 Professional athletic league
- Attracting new industry (use 403)
- Publishing activities (use 120)
- Insurance or other benefits for members (see Employee or Membership Benefit Organizations)
- 211 Underwriting municipal insurance
- 212 Assigned risk insurance activities
- 213 Tourist bureau
- 229 Other business or professional group

Farming and Related Activities

- 230 Farming
- 231 Farm bureau
- 232 Agricultural group
- 233 Horticultural group
- 234 Farmers cooperative marketing or purchasing
- 235 Farmers cooperative marketing or purchasing
- FFA, FHA, 4-H club, etc (use 322)

- Fair (use 065)
- 236** Dairy herd improvement association
- 237** Breeders association
- 249** Other farming and related activities

Mutual Organizations

- 250** Mutual ditch, irrigation, telephone, electric company or like organization
- 251** Credit union
- 252** Reserve funds or insurance for domestic building and loan association, cooperative bank, or mutual savings bank
- 253** Mutual insurance company
- 254** Corporation organized under an Act of Congress (see also use (904)
- Farmers cooperative marketing or purchasing (use 234)
- Cooperative hospital service organization (use 157)
- 259** Other mutual organization

Employee of Membership Benefit Organizations

- 260** Fraternal Beneficiary society, order, or association
- 261** Improvement of conditions of workers
- 262** Association of municipal employees
- 263** Association of employees
- 264** Employee or member welfare association
- 265** Sick, accident, death, or similar benefits
- 266** Strike benefits
- 267** Unemployment benefits
- 268** Pension or retirement benefits
- 269** Vacation benefits
- 279** Other services or benefits to members or employees

Sports, Athletic Recreational and Social Activities

- 280** Country club
- 281** Hobby club
- 282** Dinner club
- 283** Variety club
- 284** Dog club
- 285** Women's club
- Garden club (use 356)
- 286** Hunting or fishing club
- 287** Swimming or tennis club
- 288** Other sports club
- Boys Club, Little League, etc (use 321)
- 296** Community center
- 297** Community recreational facilities (park, playground, etc)
- 298** Training in sports
- 299** Travel tours
- 300** Amateur athletic association
- School or college athletic association (use 038)
- 301** Fundraising athletic or sports event
- 317** Other sports or athletic activities
- 318** Other recreational activities
- 319** Other social activities

Youth Activities

- 320** Boy Scouts, Girl Scouts, etc.
- 321** Boys Club, Little League, etc.

- 322 FFA, FHA, 4-H club, etc.
- 323 Key club
- 324 YMCA, YWCA, YMCA, etc.
- 325 Camp
- 326 Care and housing of children (orphanage, etc)
- 327 Prevention of cruelty to children
- 328 Combat juvenile delinquency
- 349 Other youth organization or activities

Conservation, Environmental and Beautification Activities

- 350 Preservation of natural resources (conservation)
- 351 Combating or preventing pollution (air, water, etc)
- 352 Land acquisition for preservation
- 353 Soil or water conservation
- 354 Preservation of scenic beauty
- Litigation (see Litigation and Legal Aid Activities)
- Combat community deterioration (use 402)
- 355 Wildlife sanctuary or refuge
- 356 Garden club
- 379 Other conservation, environmental or beautification activities

Housing Activities

- 380 Low-income housing
- 381 Low and moderate income housing
- 382 Housing for the aged (see also 153)
- Nursing or convalescent home (use 152)
- Student housing (use 042)
- Orphanage (use 326)
- 398 Instruction and guidance on housing
- 399 Other housing activities

Inner City or Community Activities

- 400 Area development, redevelopment or renewal
- Housing (see Housing Activities)
- 401 Homeowners association
- 402 Other activity aimed t combating community deterioration
- 403 Attracting new industry or retaining industry in an area
- 404 Community promotion
- Community recreational facility (use 297)
- Community center (use 296)
- 405 Loans or grants for minority businesses
- Job training, counseling, or assistance (use 566)
- Day care center (use 574)
- Referral service (social agencies) (use 569)
- Legal aid to indigents (use 462)
- 406 Crime prevention
- 407 Voluntary firemen's organization or auxiliary
- Rescue squad (use 158)
- 408 Community service organization
- 429 Other inner city or community benefit activities

Civil Rights Activities

- 430 Defense of human and civil rights
- 431 Elimination of prejudice and discrimination (race, religion, sex, national origin, etc)

- 432 Lessen neighborhood tensions
- 449 Other civil rights activities

Litigation and Legal Aid Activities

- 460 Public interest litigation activities
- 461 Other litigation or support of litigation
- 462 Legal aid to indigents
- 463 Providing bail
- 465 Plan under IRC section 120

Legislative and Political Activities

- 480 Propose, support, or oppose legislation
- 481 Voter information on issues or candidates
- 482 Voter education (mechanics of registering, voting etc.)
- 483 Support, oppose, or rate political candidates
- 484 Provide facilities or services for political campaign activities
- 509 Other legislative and political activities

Advocacy Attempt to influence public opinion concerning:

- 510 Firearms control
- 511 Selective Service System
- 512 National defense policy
- 513 Weapons systems
- 514 Government spending
- 515 Taxes or tax exemption
- 516 Separation of church and state
- 517 Government aid to parochial schools
- 518 U.S. foreign policy
- 519 U.S. military involvement
- 520 Pacifism and peace
- 521 Economic-political system of U.S.
- 522 Anti-communism
- 523 Right to work
- 524 Zoning or rezoning
- 525 Location of highway or transportation system
- 526 Rights of criminal defendants
- 527 Capital punishment
- 528 Stricter law enforcement
- 529 Ecology or conservation
- 530 Protection of consumer interests
- 531 Medical care service
- 532 Welfare systems
- 533 Urban renewal
- 534 Busing student to achieve racial balance
- 535 Racial integration
- 536 Use of intoxicating beverage
- 537 Use of drugs or narcotics
- 538 Use of tobacco
- 539 Prohibition of erotica
- 540 Sex education in public schools
- 541 Population control
- 542 Birth control methods
- 543 Legalized abortion
- 559 Other matters

Other Activities Directed to Individuals

- 560** Supplying money, goods or services to the poor
- 561** Gifts or grants to individuals (other than scholarships)
- Scholarships for children of employees (use 039)
- Scholarships (other) (use 040)
- Student loans (use 041)
- 562** Other loans to individuals
- 563** Marriage counseling
- 564** Family planning
- 565** Credit counseling and assistance
- 566** Job training, counseling, or assistance
- 567** Draft counseling
- 568** Vocational counseling
- 569** Referral service (social agencies)
- 572** Rehabilitating convicts or ex-convicts
- 573** Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.
- 574** Day care center
- 575** Services for the aged (see also 153 ad 382)
- Training f or aid to the handicapped (see 031 and 160)

Activities Purposes and Activities

- 600** Community Chest, United Way, etc.
- 601** Booster club
- 602** Gifts, grants, or loans to other organizations
- 603** Non-financial services of facilities to other organizations

Other Purposes and Activities

- 900** Cemetery or burial activities
- 901** Perpetual (care fund (cemetery, columbarium, etc)
- 902** Emergency or disaster aid fund
- 903** Community trust or component
- 904** Government instrumentality or agency (see also 254)
- 905** Testing products for public safety
- 906** Consumer interest group
- 907** Veterans activities
- 908** Patriotic activities
- 909** Non-exempt charitable trust described in section 4947(a)(1) of the Code
- 910** Domestic organization with activities outside U.S.
- 911** Foreign organization
- 912** Title holding corporation
- 913** Prevention of cruelty to animals
- 914** Achievement pries of awards
- 915** Erection or maintenance of public building or works
- 916** Cafeteria, restaurant, snack bar, food services, etc.
- 917** Thrift ship, retail outlet, etc.
- 918** Book, gift or supply store
- 919** Advertising
- 920** Association of employees
- 921** Loans or credit reporting
- 922** Endowment fund or financial services
- 923** Indians (tribes, cultures, etc.)
- 924** Traffic or tariff bureau
- 925** Section 501(c)(1) with 50% deductibility

926	Government instrumentality other than section 501(c)
927	Fundraising
928	4947(a)(2) trust
930	Prepaid legal services pan exempt under IRC section 501(c)(20)
931	Withdrawal liability payment fund
990	Section 501(k) child care organization
994	Described in section 170(b)(1)(a)(vi) of the Code
995	Described in section 509(a)(2) of the Code
998	"Unspecified"

National Taxonomy of Exempt Entities (NTEE) Code

The National Taxonomy of Exempt Entities (NTEE) Code is a four digit code used to classify an exempt organization in terms of its primary exempt activity. A table of the codes found in the first three-digits can be found described below. The first digit (Common Code) is a modifier used to describe activities in support of nonprofit organizations. The fourth digit further defines the classification of the organization and is not defined here.

Common Codes (first digit)

<u>Code</u>	<u>Description</u>
A	Arts, Culture and Humanities
B	Educational Institutions and Related Activities
C	Environmental Quality, Protection and Beautification
D	Animal-Related
E	Health – General and Rehabilitative
F	Mental Health, Crisis Intervention
G	Diseases, Disorders, Medical Disciplines
H	Medical Research
I	Crime, Legal-Related
J	Employment, Job-Related
K	Food, Agriculture and Nutrition
L	Housing, Shelter
M	Public Safety, Disaster Preparedness and Relief
N	Recreation, Sports, Leisure, Athletics
O	Youth Development
P	Human Services – Multipurpose and Other
Q	International, Foreign Affairs and National Security
R	Civil Rights, Social Action, Advocacy
S	Community Improvement, Capacity Building
T	Philanthropy, Voluntarism and Grantmaking Foundations
U	Science and Technology Research Institutes, Services
V	Social Science Research Institutes, Services
W	Public, Society Benefit – Multipurpose and Other
X	Religion-Related, Spiritual Development
Y	Mutual/Membership Benefit Organizations, Other
Z	Unknown

NATIONAL TAXONOMY OF EXEMPT ENTITIES - CORE CODES

*N.E.C. (Not Elsewhere Classified)

<u>A</u>	<u>Arts, Culture and Humanities</u>
A01	Alliance/Advocacy Organizations

- A02 Management & Technical Assistance
- A03 Professional Societies, Associations
- A05 Research Institutes and/or Public Policy Analysis
- A11 Single Organization Support
- A12 Fund Raising and/or Fund Distribution
- A19 Nonmonetary Support N.E.C.*
- A20 Arts, Cultural Organizations - Multipurpose
- A23 Cultural, Ethnic Awareness
- A25 Arts Education
- A26 Arts Council/Agency
- A30 Media, Communications Organizations
- A31 Film, Video
- A32 Television
- A33 Printing, Publishing
- A34 Radio
- A40 Visual Arts Organizations
- A50 Museum, Museum Activities
- A51 Art Museums
- A52 Children's Museums
- A54 History Museums
- A56 Natural History, Natural Science Museums
- A57 Science and Technology Museums
- A60 Performing Arts Organizations
- A61 Performing Arts Centers
- A62 Dance
- A63 Ballet
- A65 Theater
- A68 Music
- A69 Symphony Orchestras
- A6A Opera
- A6B Singing, Choral
- A6C Music Groups, Bands, Ensembles
- A6E Performing Arts Schools
- A70 Humanities Organizations
- A80 Historical Societies, Related Historical Activities
- A84 Commemorative Events
- A90 Arts Service Organizations and Activities
- A99 Arts, Culture, and Humanities N.E.C.

B Education

- B01 Alliance/Advocacy Organizations
- B02 Management & Technical Assistance
- B03 Professional Societies, Associations
- B05 Research Institutes and/or Public Policy Analysis
- B11 Single Organization Support
- B12 Fund Raising and/or Fund Distribution
- B19 Nonmonetary Support N.E.C.
- B20 Elementary, Secondary Education, K - 12
- B21 Kindergarten, Preschool, Nursery School, Early Admissions
- B24 Primary, Elementary Schools
- B25 Secondary, High School
- B28 Specialized Education Institutions
- B30 Vocational, Technical Schools
- B40 Higher Education Institutions
- B41 Community or Junior Colleges
- B42 Undergraduate College (4-year)

- B43 University or Technological Institute
- B50 Graduate, Professional Schools (Separate Entities)
- B60 Adult, Continuing Education
- B70 Libraries
- B80 Student Services, Organizations of Students
- B82 Scholarships, Student Financial Aid Services, Awards
- B83 Student Sororities, Fraternities
- B84 Alumni Associations
- B90 Educational Services and Schools - Other
- B92 Remedial Reading, Reading Encouragement
- B94 Parent/Teacher Group
- B99 Education N.E.C.

C Environmental Quality, Protection and Beautification

- C01 Alliance/Advocacy Organizations
- C02 Management & Technical Assistance
- C03 Professional Societies, Associations
- C05 Research Institutes and/or Public Policy Analysis
- C11 Single Organization Support
- C12 Fund Raising and/or Fund Distribution
- C19 Nonmonetary Support N.E.C.
- C20 Pollution Abatement and Control Services
- C27 Recycling Programs
- C30 Natural Resources Conservation and Protection
- C32 Water Resource, Wetlands Conservation and Management
- C34 Land Resources Conservation
- C35 Energy Resources Conservation and Development
- C36 Forest Conservation
- C40 Botanical, Horticultural, and Landscape Services
- C41 Botanical Gardens, Arboreta and Botanical Organizations
- C42 Garden Club, Horticultural Program
- C50 Environmental Beautification and Aesthetics
- C60 Environmental Education and Outdoor Survival Programs
- C99 Environmental Quality, Protection, and Beautification N.E.C.

D Animal-Related

- D01 Alliance/Advocacy Organizations
- D02 Management & Technical Assistance
- D03 Professional Societies, Associations
- D05 Research Institutes and/or Public Policy Analysis
- D11 Single Organization Support
- D12 Fund Raising and/or Fund Distribution
- D19 Nonmonetary Support N.E.C.
- D20 Animal Protection and Welfare
- D30 Wildlife Preservation, Protection
- D31 Protection of Endangered Species
- D32 Bird Sanctuary, Preserve
- D33 Fisheries Resources
- D34 Wildlife Sanctuary, Refuge
- D40 Veterinary Services
- D50 Zoo, Zoological Society
- D60 Other Services - Specialty Animals
- D61 Animal Training, Behavior
- D99 Animal-Related N.E.C.

E Health - General and Rehabilitative

- E01 Alliance/Advocacy Organizations
- E02 Management & Technical Assistance
- E03 Professional Societies, Associations
- E05 Research Institutes and/or Public Policy Analysis
- E11 Single Organization Support
- E12 Fund Raising and/or Fund Distribution
- E19 Nonmonetary Support N.E.C.
- E20 Hospitals and Related Primary Medical Care Facilities
- E21 Community Health Systems
- E22 Hospital, General
- E24 Hospital, Specialty
- E30 Health Treatment Facilities, Primarily Outpatient
- E31 Group Health Practice (Health Maintenance Organizations)
- E32 Ambulatory Health Center, Community Clinic
- E40 Reproductive Health Care Facilities and Allied Services
- E42 Family Planning Centers
- E50 Rehabilitative Medical Services
- E60 Health Support Services
- E61 Blood Supply Related
- E62 Ambulance, Emergency Medical Transport Services
- E65 Organ and Tissue Banks
- E70 Public Health Program (Includes General Health and Wellness Promotion Services)
- E80 Health, General and Financing
- E86 Patient Services - Entertainment, Recreation
- E90 Nursing Services (General)
- E91 Nursing, Convalescent Facilities
- E92 Home Health Care
- E99 Health - General and Rehabilitative N.E.C.

F Mental Health, Crisis Intervention

- F01 Alliance/Advocacy Organizations
- F02 Management & Technical Assistance
- F03 Professional Societies, Associations
- F05 Research Institutes and/or Public Policy Analysis
- F11 Single Organization Support
- F12 Fund Raising and/or Fund Distribution
- F19 Nonmonetary Support N.E.C.
- F20 Alcohol, Drug and Substance Abuse, Dependency Prevention and Treatment
- F21 Alcohol, Drug Abuse, Prevention Only
- F22 Alcohol, Drug Abuse, Treatment Only
- F30 Mental Health Treatment - Multipurpose and N.E.C.
- F31 Psychiatric, Mental Health Hospital
- F32 Community Mental Health Center
- F33 Group Home, Residential Treatment Facility - Mental Health Related
- F40 Hot Line, Crisis Intervention Services
- F42 Rape Victim Services
- F50 Addictive Disorders N.E.C.
- F52 Smoking Addiction
- F53 Eating Disorder, Addiction
- F54 Gambling Addiction
- F60 Counseling, Support Groups
- F70 Mental Health Disorders
- F80 Mental Health Association, Multipurpose
- F99 Mental Health, Crisis Intervention N.E.C.

G Diseases, Disorders, Medical Disciplines

- G01 Alliance/Advocacy Organizations
- G02 Management & Technical Assistance
- G03 Professional Societies, Associations
- G05 Research Institutes and/or Public Policy Analysis
- G11 Single Organization Support
- G12 Fund Raising and/or Fund Distribution
- G19 Nonmonetary Support N.E.C.
- G20 Birth Defects and Genetic Diseases
- G25 Down Syndrome
- G30 Cancer
- G40 Diseases of Specific Organs
- G41 Eye Diseases, Blindness and Vision Impairments
- G42 Ear and Throat Diseases
- G43 Heart and Circulatory System Diseases, Disorders
- G44 Kidney Disease
- G45 Lung Disease
- G48 Brain Disorders
- G50 Nerve, Muscle and Bone Diseases
- G51 Arthritis
- G54 Epilepsy
- G60 Allergy Related Diseases
- G61 Asthma
- G70 Digestive Diseases, Disorders
- G80 Specifically Named Diseases
- G81 AIDS
- G83 Alzheimer's Disease
- G84 Autism
- G90 Medical Disciplines
- G92 Biomedicine, Bioengineering
- G94 Geriatrics
- G96 Neurology, Neuroscience
- G98 Pediatrics
- G9B Surgery
- G99 Diseases, Disorders, Medical Disciplines N.E.C.

H Medical Research

- H01 Alliance/Advocacy Organizations
- H02 Management & Technical Assistance
- H03 Professional Societies, Associations
- H05 Research Institutes and/or Public Policy Analysis
- H11 Single Organization Support
- H12 Fund Raising and/or Fund Distribution
- H19 Nonmonetary Support N.E.C.
- H20 Birth Defects, Genetic Diseases Research
- H25 Down Syndrome Research
- H30 Cancer Research
- H40 Specific Organ Research
- H41 Eye Research
- H42 Ear and Throat Research
- H43 Heart, Circulatory Research
- H44 Kidney Research
- H45 Lung Research
- H48 Brain Disorders Research
- H50 Nerve, Muscle, Bone Research

H51	Arthritis Research
H54	Epilepsy Research
H60	Allergy Related Disease Research
H61	Asthma Research
H70	Digestive Disease, Disorder Research
H80	Specifically Named Diseases Research
H81	AIDS Research
H83	Alzheimer's Disease Research
H84	Autism Research
H90	Medical Specialty Research
H92	Biomedicine, Bioengineering Research
H94	Geriatrics Research
H96	Neurology, Neuroscience Research
H98	Pediatrics Research
H9B	Surgery Research
H99	Medical Research N.E.C.

I **Crime, Legal-Related**

I01	Alliance/Advocacy Organizations
I02	Management & Technical Assistance
I03	Professional Societies, Associations
I05	Research Institutes and/or Public Policy Analysis
I11	Single Organization Support
I12	Fund Raising and/or Fund Distribution
I19	Nonmonetary Support N.E.C.
I20	Crime Prevention N.E.C.
I21	Delinquency Prevention
I23	Drunk Driving Related
I30	Correctional Facilities N.E.C.
I31	Transitional Care, Half-Way House for Offenders, Ex-Offenders
I40	Rehabilitation Services for Offenders
I43	Services to Prisoners and Families - Multipurpose
I44	Prison Alternatives
I50	Administration of Justice, Courts
I51	Dispute Resolution, Mediation Services
I60	Law Enforcement Agencies (Police Departments)
I70	Protection Against, Prevention of Neglect, Abuse, Exploitation
I71	Spouse Abuse, Prevention of
I72	Child Abuse, Prevention of
I73	Sexual Abuse, Prevention of
I80	Legal Services
I83	Public Interest Law, Litigation
I99	Crime, Legal Related N.E.C.

J **Employment, Job-Related**

J01	Alliance/Advocacy Organizations
J02	Management & Technical Assistance
J03	Professional Societies, Associations
J05	Research Institutes and/or Public Policy Analysis
J11	Single Organization Support
J12	Fund Raising and/or Fund Distribution
J19	Nonmonetary Support N.E.C.
J20	Employment Procurement Assistance, Job Training
J21	Vocational Counseling, Guidance and Testing
J22	Vocational Training
J30	Vocational Rehabilitation

J32 Goodwill Industries
 J33 Sheltered Remunerative Employment, Work Activity Center N.E.C.
 J40 Labor Unions, Organizations
 J99 Employment, Job Related N.E.C.

K Food, Agriculture and Nutrition

K01 Alliance/Advocacy Organizations
 K02 Management & Technical Assistance
 K03 Professional Societies, Associations
 K05 Research Institutes and/or Public Policy Analysis
 K11 Single Organization Support
 K12 Fund Raising and/or Fund Distribution
 K19 Nonmonetary Support N.E.C.
 K20 Agricultural Programs
 K25 Farmland Preservation
 K26 Livestock Breeding, Development, Management
 K28 Farm Bureau, Grange
 K30 Food Service, Free Food Distribution Programs
 K31 Food Banks, Food Pantries
 K34 Congregate Meals
 K35 Eatery, Agency, Organization Sponsored
 K36 Meals on Wheels
 K40 Nutrition Programs
 K50 Home Economics
 K99 Food, Agriculture, and Nutrition N.E.C.

L Housing, Shelter

L01 Alliance/Advocacy Organizations
 L02 Management & Technical Assistance
 L03 Professional Societies, Associations
 L05 Research Institutes and/or Public Policy Analysis
 L11 Single Organization Support
 L12 Fund Raising and/or Fund Distribution
 L19 Nonmonetary Support N.E.C.
 L20 Housing Development, Construction, Management
 L21 Public Housing Facilities
 L22 Senior Citizens' Housing/Retirement Communities
 L25 Housing Rehabilitation
 L30 Housing Search Assistance
 L40 Low-Cost Temporary Housing
 L41 Homeless, Temporary Shelter For
 L50 Housing Owners, Renters Organizations
 L80 Housing Support Services -- Other
 L81 Home Improvement and Repairs
 L82 Housing Expense Reduction Support
 L99 Housing, Shelter N.E.C.

M Public Safety, Disaster Preparedness and Relief

M01 Alliance/Advocacy Organizations
 M02 Management & Technical Assistance
 M03 Professional Societies, Associations
 M05 Research Institutes and/or Public Policy Analysis
 M11 Single Organization Support
 M12 Fund Raising and/or Fund Distribution
 M19 Nonmonetary Support N.E.C.
 M20 Disaster Preparedness and Relief Services

- M23 Search and Rescue Squads, Services
- M24 Fire Prevention, Protection, Control
- M40 Safety Education
- M41 First Aid Training, Services
- M42 Automotive Safety
- M99 Public Safety, Disaster Preparedness, and Relief N.E.C.

N Recreation, Sports, Leisure, Athletics

- N01 Alliance/Advocacy Organizations
- N02 Management & Technical Assistance
- N03 Professional Societies, Associations
- N05 Research Institutes and/or Public Policy Analysis
- N11 Single Organization Support
- N12 Fund Raising and/or Fund Distribution
- N19 Nonmonetary Support N.E.C.
- N20 Recreational and Sporting Camps
- N30 Physical Fitness and Community Recreational Facilities
- N31 Community Recreational Centers
- N32 Parks and Playgrounds
- N40 Sports Training Facilities, Agencies
- N50 Recreational, Pleasure, or Social Club
- N52 Fairs, County and Other
- N60 Amateur Sports Clubs, Leagues, N.E.C.
- N61 Fishing, Hunting Clubs
- N62 Basketball
- N63 Baseball, Softball
- N64 Soccer Clubs, Leagues
- N65 Football Clubs, Leagues
- N66 Tennis, Racquet Sports Clubs, Leagues
- N67 Swimming, Water Recreation
- N68 Winter Sports (Snow and Ice)
- N69 Equestrian, Riding
- N6A Golf
- N70 Amateur Sports Competitions
- N71 Olympics Committees and Related International Competitions
- N72 Special Olympics
- N80 Professional Athletic Leagues
- N99 Recreation, Sports, Leisure, Athletics N.E.C.

O Youth Development

- O01 Alliance/Advocacy Organizations
- O02 Management & Technical Assistance
- O03 Professional Societies, Associations
- O05 Research Institutes and/or Public Policy Analysis
- O11 Single Organization Support
- O12 Fund Raising and/or Fund Distribution
- O19 Nonmonetary Support N.E.C.
- O20 Youth Centers, Clubs, Multipurpose
- O21 Boys Clubs
- O22 Girls Clubs
- O23 Boys and Girls Clubs (Combined)
- O30 Adult, Child Matching Programs
- O31 Big Brothers, Big Sisters
- O40 Scouting Organizations
- O41 Boy Scouts of America
- O42 Girl Scouts of the U.S.A.

O43 Camp Fire
O50 Youth Development Programs, Other
O51 Youth Community Service Clubs
O52 Youth Development - Agricultural
O53 Youth Development - Business
O54 Youth Development - Citizenship Programs
O55 Youth Development - Religious Leadership
O99 Youth Development N.E.C.

P Human Services - Multipurpose and Other

P01 Alliance/Advocacy Organizations
P02 Management & Technical Assistance
P03 Professional Societies, Associations
P05 Research Institutes and/or Public Policy Analysis
P11 Single Organization Support
P12 Fund Raising and/or Fund Distribution
P19 Nonmonetary Support N.E.C.
P20 Human Service Organizations - Multipurpose
P21 American Red Cross
P22 Urban League
P24 Salvation Army
P26 Volunteers of America
P27 Young Men's or Women's Associations (YMCA, YWCA, YWHA, YMHA)
P28 Neighborhood Centers, Settlement Houses
P29 Thrift Shops
P30 Children's, Youth Services
P31 Adoption
P32 Foster Care
P33 Child Day Care
P40 Family Services
P42 Single Parent Agencies, Services
P43 Family Violence Shelters, Services
P44 Homemaker, Home Health Aide
P45 Family Services, Adolescent Parents
P46 Family Counseling
P50 Personal Social Services
P51 Financial Counseling, Money Management
P52 Transportation, Free or Subsidized
P58 Gift Distribution
P60 Emergency Assistance (Food, Clothing, Cash)
P61 Travelers' Aid
P62 Victims' Services
P70 Residential, Custodial Care
P72 Half-Way House (Short-Term Residential Care)
P73 Group Home (Long Term)
P74 Hospice
P75 Senior Continuing Care Communities
P80 Services to Promote the Independence of Specific Populations
P81 Senior Centers, Services
P82 Developmentally Disabled Centers, Services
P84 Ethnic, Immigrant Centers, Services
P85 Homeless Persons Centers, Services
P86 Blind/Visually Impaired Centers, Services
P87 Deaf/Hearing Impaired Centers, Services
P99 Human Services - Multipurpose and Other N.E.C.

Q International, Foreign Affairs and National Security

- Q01 Alliance/Advocacy Organizations
- Q02 Management & Technical Assistance
- Q03 Professional Societies, Associations
- Q05 Research Institutes and/or Public Policy Analysis
- Q11 Single Organization Support
- Q12 Fund Raising and/or Fund Distribution
- Q19 Nonmonetary Support N.E.C.
- Q20 Promotion of International Understanding
- Q21 International Cultural Exchange
- Q22 International Student Exchange and Aid
- Q23 International Exchanges, N.E.C.
- Q30 International Development, Relief Services
- Q31 International Agricultural Development
- Q32 International Economic Development
- Q33 International Relief
- Q40 International Peace and Security
- Q41 Arms Control, Peace Organizations
- Q42 United Nations Association
- Q43 National Security, Domestic
- Q70 International Human Rights
- Q71 International Migration, Refugee Issues
- Q99 International, Foreign Affairs, and National Security N.E.C.

R Civil Rights, Social Action, Advocacy

- R01 Alliance/Advocacy Organizations
- R02 Management & Technical Assistance
- R03 Professional Societies, Associations
- R05 Research Institutes and/or Public Policy Analysis
- R11 Single Organization Support
- R12 Fund Raising and/or Fund Distribution
- R19 Nonmonetary Support N.E.C.
- R20 Civil Rights, Advocacy for Specific Groups
- R22 Minority Rights
- R23 Disabled Persons' Rights
- R24 Women's Rights
- R25 Seniors' Rights
- R26 Lesbian, Gay Rights
- R30 Intergroup, Race Relations
- R40 Voter Education, Registration
- R60 Civil Liberties Advocacy
- R61 Reproductive Rights
- R62 Right to Life
- R63 Censorship, Freedom of Speech and Press Issues
- R67 Right to Die, Euthanasia Issues
- R99 Civil Rights, Social Action, Advocacy N.E.C.

S Community Improvement, Capacity Building

- S01 Alliance/Advocacy Organizations
- S02 Management & Technical Assistance
- S03 Professional Societies, Associations
- S05 Research Institutes and/or Public Policy Analysis
- S11 Single Organization Support
- S12 Fund Raising and/or Fund Distribution
- S19 Nonmonetary Support N.E.C.
- S20 Community, Neighborhood Development, Improvement (General)

- S21 Community Coalitions
- S22 Neighborhood, Block Associations
- S30 Economic Development
- S31 Urban, Community Economic Development
- S32 Rural Development
- S40 Business and Industry
- S41 Promotion of Business
- S43 Management Services for Small Business, Entrepreneurs
- S46 Boards of Trade
- S47 Real Estate Organizations
- S50 Nonprofit Management
- S80 Community Service Clubs
- S81 Women's Service Clubs
- S82 Men's Service Clubs
- S99 Community Improvement, Capacity Building N.E.C.

T Philanthropy, Voluntarism and Grantmaking Foundations

- T01 Alliance/Advocacy Organizations
- T02 Management & Technical Assistance
- T03 Professional Societies, Associations
- T05 Research Institutes and/or Public Policy Analysis
- T11 Single Organization Support
- T12 Fund Raising and/or Fund Distribution
- T19 Nonmonetary Support N.E.C.
- T20 Private Grantmaking Foundations
- T21 Corporate Foundations
- T22 Private Independent Foundations
- T23 Private Operating Foundations
- T30 Public Foundations
- T31 Community Foundations
- T40 Voluntarism Promotion
- T50 Philanthropy, Charity, Voluntarism Promotion, General
- T70 Fund Raising Organizations That Cross Categories
- T90 Named Trusts/Foundations N.E.C.
- T99 Philanthropy, Voluntarism, and Grantmaking Foundations N.E.C.

U Science and Technology Research Institutes, Services

- U01 Alliance/Advocacy Organizations
- U02 Management & Technical Assistance
- U03 Professional Societies, Associations
- U05 Research Institutes and/or Public Policy Analysis
- U11 Single Organization Support
- U12 Fund Raising and/or Fund Distribution
- U19 Nonmonetary Support N.E.C.
- U20 Science, General
- U21 Marine Science and Oceanography
- U30 Physical Sciences, Earth Sciences Research and Promotion
- U31 Astronomy
- U33 Chemistry, Chemical Engineering
- U34 Mathematics
- U36 Geology
- U40 Engineering and Technology Research, Services
- U41 Computer Science
- U42 Engineering
- U50 Biological, Life Science Research
- U99 Science and Technology Research Institutes, Services N.E.C.

V Social Science Research Institutes, Services

V01 Alliance/Advocacy Organizations
V02 Management & Technical Assistance
V03 Professional Societies, Associations
V05 Research Institutes and/or Public Policy Analysis
V11 Single Organization Support
V12 Fund Raising and/or Fund Distribution
V19 Nonmonetary Support N.E.C.
V20 Social Science Institutes, Services
V21 Anthropology, Sociology
V22 Economics (as a social science)
V23 Behavioral Science
V24 Political Science
V25 Population Studies
V26 Law, International Law, Jurisprudence
V30 Interdisciplinary Research
V31 Black Studies
V32 Women's Studies
V33 Ethnic Studies
V34 Urban Studies
V35 International Studies
V36 Gerontology (as a social science)
V37 Labor Studies
V99 Social Science Research Institutes, Services N.E.C.

W Public, Society Benefit - Multipurpose and Other

W01 Alliance/Advocacy Organizations
W02 Management & Technical Assistance
W03 Professional Societies, Associations
W05 Research Institutes and/or Public Policy Analysis
W11 Single Organization Support
W12 Fund Raising and/or Fund Distribution
W19 Nonmonetary Support N.E.C.
W20 Government and Public Administration
W22 Public Finance, Taxation, Monetary Policy
W24 Citizen Participation
W30 Military, Veterans' Organizations
W40 Public Transportation Systems, Services
W50 Telephone, Telegraph and Telecommunication Services
W60 Financial Institutions, Services (Non-Government Related)
W61 Credit Unions
W70 Leadership Development
W80 Public Utilities
W90 Consumer Protection, Safety
W99 Public, Society Benefit - Multipurpose and Other N.E.C.

X Religion-Related, Spiritual Development

X01 Alliance/Advocacy Organizations
X02 Management & Technical Assistance
X03 Professional Societies, Associations
X05 Research Institutes and/or Public Policy Analysis
X11 Single Organization Support
X12 Fund Raising and/or Fund Distribution
X19 Nonmonetary Support N.E.C.
X20 Christian

X21	Protestant
X22	Roman Catholic
X30	Jewish
X40	Islamic
X50	Buddhist
X70	Hindu
X80	Religious Media, Communications Organizations
X81	Religious Film, Video
X82	Religious Television
X83	Religious Printing, Publishing
X84	Religious Radio
X90	Interfaith Issues
X99	Religion Related, Spiritual Development N.E.C.

Y Mutual/Membership Benefit Organizations, Other

Y01	Alliance/Advocacy Organizations
Y02	Management & Technical Assistance
Y03	Professional Societies, Associations
Y05	Research Institutes and/or Public Policy Analysis
Y11	Single Organization Support
Y12	Fund Raising and/or Fund Distribution
Y19	Nonmonetary Support N.E.C.
Y20	Insurance Providers, Services
Y22	Local Benevolent Life Insurance Associations, Mutual Irrigation and Telephone Companies, and Like Organizations
Y23	Mutual Insurance Company or Association
Y24	Supplemental Unemployment Compensation
Y25	State-Sponsored Worker's Compensation Reinsurance Organizations
Y30	Pension and Retirement Funds
Y33	Teachers Retirement Fund Association
Y34	Employee Funded Pension Trust
Y35	Multi-Employer Pension Plans
Y40	Fraternal Beneficiary Societies
Y42	Domestic Fraternal Societies
Y43	Voluntary Employees Beneficiary Associations (Non-Government)
Y44	Voluntary Employees Beneficiary Associations (Government)
Y50	Cemeteries, Burial Services
Y99	Mutual/Membership Benefit Organizations, Other N.E.C.

Z Unknown

Z99	Unknown
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Appendix: EO BMF Format Crosswalk

In March 2014, the Exempt Organization Business Master File was transitioned from a flat file format to a CSV format. The table below details the differences between the two formats.

Field	EO BMF Flat File		New EO BMF CSV		
	Start Position	End Position	Column Number	Column Label	Note
Employer Identification Number (EIN).	1	9	1	EIN	
Primary Name of Organization.	10	79	2	NAME	
In Care of Name.	80	114	3	ICO	
Street Address.	115	149	4	STREET	
City.	150	171	5	CITY	
State.	172	173	6	STATE	
Zip Code.	174	183	7	ZIP	
Group Exemption Number.	184	187	8	GROUP	
Subsection Code.	188	189	9	SUBSECTION	
Affiliation Code.	190	190	10	AFFILIATION	
Classification Code(s).	191	194	11	CLASSIFICATION	
Ruling Date.	195	200	12	RULING	
Deductibility Code.	201	201	13	DEDUCTIBILITY	
Foundation Code.	202	203	14	FOUNDATION	
Activity Codes.	204	212	15	ACTIVITY	
Organization Code.	213	213	16	ORGANIZATION	
Exempt Organization Status Code	214	215	17	STATUS	
The Advance Ruling process is obsolete as of July 2008. These positions will be blank or zeroed out over time.	216	221			Blank field not included in CSV.
Tax Period.	222	227	18	TAX_PERIOD	
Asset Code.	228	228	19	ASSET_CD	
Income Code.	229	229	20	INCOME_CD	
Filing Requirement Code.	230	231	21	FILING_REQ_CD	
PF Filing Requirement Code.	232	232	22	PF_FILING_REQ_CD	
Blanks.	233	235			Blank field not included in CSV.
Accounting Period.	236	237	23	ACCT_PD	
Asset Amount.	238	250	24	ASSET_AMT	
Income Amount.	251	263	25	INCOME_AMT	
If the Income Amount is negative this contains a negative sign.	264	264			Negative sign now incorporated in the INCOME_AMT field.
Form 990 Revenue Amount	265	277	26	REVENUE_AMT	
If Revenue Amount is negative this contains a negative sign.	278	278			Negative sign now incorporated in the REVENUE_AMT field.
National Taxonomy of Exempt Entities (NTEE) Code.	279	282	27	NTEE_CD	
Sort Name (Secondary Name Line).	283	317	28	SORT_NAME	
0A - Line Feed	318	318			Blank field not included in CSV.