

IRS 990 Filings – Spreadsheet Excerpts

Data Dictionary

Key variables

Each data file contains six common variables to facilitate linkage across files: Employer Identification Number, tax year begin date, tax year end date, organization name (line 1 and line 2), Record ID, and IRS E-file ID. The IRS assigns a unique numeric E-file ID (`irs_efile_id`) to each tax return filed electronically. We assign a Record ID (`open990_record_id`) to the most recently submitted filing for a given tax period. In cases of amended returns, only the amended return for the organization appears in the dataset. Record IDs are composed of EIN + tax year and month; consequently, if an organization submitted filings for tax periods ending in the same calendar year but a different month, its EIN will appear more than once in a data file.

Variable Name	Data Type
<code>ein org</code>	text
<code>name org line 1</code>	text
<code>name org line 2</code>	text
<code>tax date begin</code>	date
<code>tax date end</code>	date
<code>irs efile id</code>	text
<code>open990_record id</code>	text

Notes about nomenclature

We assigned each variable one of seven mutually exclusive data types.

Data Type	Values
text	alpha, certain numeric (e.g., ZIP codes), or alphanumeric
date	yyyy-mm-dd
unary	true or blank
binary	yes or no
currency	numeric in U.S. dollars
integer	numeric without decimal
decimal	non-currency numeric with option of a decimal

Locations in the header section are referred to as “Blocks” rather than “Lines” and are identified by letter.

Example: 990 Header_Block L

Binary fields with columns labeled “yes” or “no” are represented by the line number only. The value will be “yes” or “no.”

Example: 990_Part VI_Line 13

Variables corresponding to checkbox fields (typically unary) contain the word that appears next to the checkbox on the form.

Example: 990_Header_Block K_Association

Locations that include columns are identified first by line number and then specify the descriptive label for that column.

Example: 990_Part I_Line 8_Prior year

If a column is labeled both with a descriptive label and a letter (or Roman numeral), that letter (or numeral) is displayed without the full column description.

Example: 990_Part IX_Line 11a(A)

Applied Nonprofit Research has chosen to redact certain fields to protect the privacy of individuals. Fields that were redacted by Applied Nonprofit Research contain the word “Redacted.” These fields were not redacted by the IRS.

Example: 990_Header_Block F_Person Name

Variables included in available datasets

Variable names reflect the corresponding paper location for the IRS 990 forms from 2017, with underscores indicating levels of specificity.

irs990_main: non-list variables from the IRS 990 main form

Variable Name	Data Type
990_Header_Block A_Begin	date
990_Header_Block A_End	date
990_Header_Block B_Address change	unary
990_Header_Block B_Initial	unary
990_Header_Block B_Final	unary
990_Header_Block B_Name change	unary
990_Header_Block B_Amended	unary
990_Header_Block B_Pending	unary
990_Header_Block C_Row 1, Name line 1	text
990_Header_Block C_Row 1, Name line 2	text
990_Header_Block C_Row 2, DBA line 1	text
990_Header_Block C_Row 2, DBA line 2	text
990_Header_Block C_Row 3, Room Suite	text
990_Header_Block C_Row 3, Street Address	text
990_Header_Block C_Row 4, City	text
990_Header_Block C_Row 4, Country	text
990_Header_Block C_Row 4, State	text
990_Header_Block C_Row 4, Zip	text
990_Header_Block D	text
990_Header_Block E	text
990_Header_Block F_Person Name	text
990_Header_Block F_Address line 1	text

990 Header Block F Address line 2	text
990 Header Block F Business Name line 1	text
990 Header Block F Business Name line 2	text
990 Header Block F City	text
990 Header Block F Country	text
990 Header Block F State	text
990 Header Block F Zip	text
990 Header Block G	currency
990 Header Block H H(a)	binary
990 Header Block H H(b)	binary
990 Header Block H H(c)	text
990 Header Block I Option 4947a1	unary
990 Header Block I Option 501c()	unary
990 Header Block I Option 501c() write-in	text
990 Header Block I Option 501c3	unary
990 Header Block I Option 527	unary
990 Header Block J	text
990 Header Block K Association	unary
990 Header Block K Corporation	unary
990 Header Block K Other	unary
990 Header Block K Other write-in	text
990 Header Block K Trust	unary
990 Header Block L	text
990 Header Block M State	text
990 Header Block M Country	text
990 Part I Line 1	text
990 Part I Line 2	unary
990 Part I Line 3	integer
990 Part I Line 4	integer
990 Part I Line 5	integer
990 Part I Line 6	integer
990 Part I Line 7a	currency
990 Part I Line 7b	currency
990 Part I Line 8 Current year	currency
990 Part I Line 8 Prior year	currency
990 Part I Line 9 Current Year	currency
990 Part I Line 9 Prior Year	currency
990 Part I Line 10 Current year	currency
990 Part I Line 10 Prior year	currency
990 Part I Line 11 Current year	currency
990 Part I Line 11 Prior year	currency
990 Part I Line 12 Current year	currency
990 Part I Line 12 Prior year	currency
990 Part I Line 13, Current year	currency
990 Part I Line 13, Prior year	currency
990 Part I Line 14, Current year	currency
990 Part I Line 14, Prior year	currency
990 Part I Line 15, Current year	currency
990 Part I Line 15, Prior year	currency
990 Part I Line 16a, Current year	currency
990 Part I Line 16a, Prior year	currency
990 Part I Line 16b	currency
990 Part I Line 17, Current year	currency
990 Part I Line 17, Prior year	currency

990 Part I Line 18, Current year	currency
990 Part I Line 18, Prior year	currency
990 Part I Line 19, Current year	currency
990 Part I Line 19, Prior year	currency
990 Part I Line 20, Beginning of current year	currency
990 Part I Line 20, End of year	currency
990 Part I Line 21, Beginning of current year	currency
990 Part I Line 21, End of year	currency
990 Part I Line 22, Beginning of current year	currency
990 Part I Line 22, End of year	currency
990 Part VI Section A Line 1a	integer
990 Part VI Section A Line 1b	integer
990 Part VI Section A Line 2	binary
990 Part VI Section A Line 3	binary
990 Part VI Section A Line 4	binary
990 Part VI Section A Line 5	binary
990 Part VI Section A Line 6	binary
990 Part VI Section A Line 7a	binary
990 Part VI Section A Line 7b	binary
990 Part VI Section A Line 8a	binary
990 Part VI Section A Line 8b	binary
990 Part VI Section A Line 9	binary
990 Part VI Section B Line 10a	binary
990 Part VI Section B Line 10b	binary
990 Part VI Section B Line 11	binary
990 Part VI Section B Line 12a	binary
990 Part VI Section B Line 12b	binary
990 Part VI Section B Line 12c	binary
990 Part VI Section B Line 13	binary
990 Part VI Section B Line 14	binary
990 Part VI Section B Line 15a	binary
990 Part VI Section B Line 15b	binary
990 Part VI Section B Line 16a	binary
990 Part VI Section B Line 16b	binary
990 Part X Line 1 (B)	currency
990 Part X Line 2 (B)	currency
990 Part X Line 3 (B)	currency
990 Part X Line 4 (B)	currency
990 Part X Line 5 (B)	currency
990 Part X Line 6 (B)	currency
990 Part X Line 7 (B)	currency
990 Part X Line 8 (B)	currency
990 Part X Line 9 (B)	currency
990 Part X Line 10a	currency
990 Part X Line 10b	currency
990 Part X Line 10c (B)	currency
990 Part X Line 11 (B)	currency
990 Part X Line 12 (B)	currency
990 Part X Line 13 (B)	currency
990 Part X Line 14 (B)	currency
990 Part X Line 15 (B)	currency
990 Part X Line 16 (B)	currency
990 Part X Line 17 (B)	currency
990 Part X Line 18 (B)	currency

990 Part X Line 19 (B)	currency
990 Part X Line 20 (B)	currency
990 Part X Line 21 (B)	currency
990 Part X Line 22 (B)	currency
990 Part X Line 23 (B)	currency
990 Part X Line 24 (B)	currency
990 Part X Line 25 (B)	currency
990 Part X Line 26 (B)	currency
990 Part X Line 27 (B)	currency
990 Part X Line 28 (B)	currency
990 Part X Line 29 (B)	currency
990 Part X Line 30 (B)	currency
990 Part X Line 31 (B)	currency
990 Part X Line 32 (B)	currency
990 Part X Line 33 (B)	currency
990 Part X Line 34 (B)	currency

Notes:

- Values are not hyphenated. This applies to phone numbers, zip codes, and EINs, for example.
- Only organizations that list an address in a country other than the United States have a value in “country” fields.
- Only Column B (End of year) of Part X appears in the current version of this dataset.

irs990_part_07a_list: IRS 990 Part VII, Section B, list of highly compensated independent contractors.

Variable Name	Data Type
990 PartVII Section B Column A, Business Name	text
990 PartVII Section B Column A, Person Name	text
990 PartVII Section B Column A, Address line 1	text
990 PartVII Section B Column A, Address line 2	text
990 PartVII Section B Column A, City	text
990 PartVII Section B Column A, State	text
990 PartVII Section B Column A, Zip	text
990 PartVII Section B Column A, Country	text
990 PartVII Section B Column B, Services	text
990 PartVII Section B Column C, Comp	currency

Notes:

- There is one row per contractor per filing.

irs990ez_part_03_list: IRS 990-EZ Part III, list of program service accomplishments.

Variable Name	Data Type
990 EZ Part III Programs Description lines	text
990 EZ Part III Programs Grants line	currency
990 EZ Part III Programs Foreign grants checkbox	unary
990 EZ Part III Programs Expenses column	currency

Notes:

- There is one row per program service accomplishment per filing.
- EZ filings that described programs as “none,” “n/a,” “not applicable”, or “” (zero-length text) appear with empty cells in the description column. Capitalization does not matter in making this determination.
- EZ filings that do not contain any values in any of the four fields listed above were omitted from the dataset.
- Known issue: In cases where a filing included a row that contained no information other than one of the above empty-equivalent values, a blank record may appear in the dataset.

Please contact inquiries@appliednonprofitresearch.com with questions.