**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.

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| --- | --- |
| **Variable Name** | **Data Type** |
| ein\_org | text |
| name\_org\_line\_1 | text |
| name\_org\_line\_2 | text |
| tax\_date\_begin | date |
| tax\_date\_end | date |
| irs\_efile\_id | text |
| open990\_record\_id | text |

**Notes about nomenclature**

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

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| --- | --- |
| **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

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| --- | --- |
| **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.

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| **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.

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| --- | --- |
| **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](mailto:inquiries@appliednonprofitresearch.com) with questions.\*