April 2014

EXEMPT ORGANIZATIONS BUSINESS MASTER FILE EXTRACT (EO BMF)

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-](http://www.irs.gov/Charities-%26-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. Code Description

1. Central - 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. Intermediate - 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. Independent - 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).

1. Central - This code is used if the organization is a parent (group ruling) and is not a church or 501(c)(1) organization.
2. Intermediate - This code is used if the organization is a group exemption intermediate organization of a National, Regional or Geographic grouping of organizations.
3. Central - This code is used if the organization is a parent (group ruling) and is a church or 501(c)(1) organization.
4. 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)

1. Hospital or medical research organization 170(b)(1)(A)(iii)
2. Organization which operates for benefit of college or university and is owned or operated by a governmental unit 170(b)(1)(A)(iv)
3. Governmental unit 170(b)(1)(A)(v)
4. Organization which receives a substantial part of its support from a governmental unit or the general public 170(b)(1)(A)(vi)
5. 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)
6. Organizations operated solely for the benefit of and in conjunction with organizations described in 10 through 16 above. 509(a)(3)
7. Organization organized and operated to test for public safety 509(a)(4) 21 509(a)(3) Type I

22 509(a)(3) Type II

1. 509(a)(3) Type III functionally integrated
2. 509(a)(3) Type III not functionally integrated

TYPE OF ORGANIZATION CODE

This defines the type of organization as follows:

Code Description

* 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:

Code Description

1. Unconditional Exemption
2. 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

Code Description($)

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

1. 990 (all other) or 990EZ return
2. 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)

1. 990 - Not required to file (religious organization)
2. 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 Classification Description

|  |  |  |
| --- | --- | --- |
| Code | Code |  |
| 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

1. Church, synagogue, etc
2. Association or convention of churches
3. Religious order
4. Church auxiliary
5. Mission
6. Missionary activities
7. Evangelism
8. 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.

1. Special school for the blind, handicapped, etc
2. Nursery school

**--** Day care center (use 574)

1. Faculty group
2. Alumni association or group
3. Parent or parent-teachers association
4. Fraternity or sorority

**--** Key club (use 323)

1. Other student society or group
2. School or college athletic association **039** Scholarships for children of employees **040** Scholarships (other)
3. Student loans
4. Student housing activities
5. Other student aid
6. Student exchange with foreign country
7. 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)

1. Private school

**059** Other school related activities

**Cultural, Historical of Other Educational Activities 060** Museum, zoo, planetarium, etc.

1. Library
2. Historical site, records or reenactment
3. Monument
4. Commemorative event (centennial, festival, pageant, etc.)
5. Fair

**088** Community theatrical group **089** Singing society or group **090** Cultural performances

1. Art exhibit
2. Literary activities
3. Cultural exchanges with foreign country
4. Genealogical activities

**--** Achievement prizes awards (use 914)

**--** Gifts or grants to individuals (use 561)

**--** Financial support of cultural organizations (use 602)

1. Other cultural or historical activities

# Other Instructions and Training Activities

1. Publishing activities
2. Radio or television broadcasting
3. Producing films
4. Discussion groups, forums, panels lectures, etc.
5. Study and research (non-scientific)
6. Giving information or opinion (see also Advocacy)
7. Apprentice training

**--** Travel tours (use 299)

1. Other instruction and training

# Health Services and Related Activities

1. Hospital
2. Hospital auxiliary
3. Nursing or convalescent home
4. Care and housing for the aged (see also 382)
5. 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

1. Contact or sponsored scientific research for industry
2. Scientific research for government

**--** Scientific research (diseases)(use 161)

1. Other scientific research activities

# Business and Professional Organizations

1. Business promotion (chamber of commerce, business league, etc.
2. Real estate association
3. Board of trade
4. Regulating business
5. Promotion of fair business practices
6. Professional association
7. Professional association auxiliary
8. Industry trade shows
9. Convention displays

**--** Testing products of public safety (use 905)

1. Research, development and testing
2. Professional athletic league

**--** Attracting new industry (use 403)

**--** Publishing activities (use 120)

**--** Insurance or other benefits for members (see Employee or Membership Benefit Organizations)

1. Underwriting municipal insurance
2. Assigned risk insurance activities
3. Tourist bureau
4. Other business or professional group

# Farming and Related Activities

1. Farming
2. Farm bureau
3. Agricultural group
4. Horticultural group
5. Farmers cooperative marketing or purchasing
6. Farmers cooperative marketing or purchasing

**--** FFA, FHA, 4-H club, etc (use 322)

**--** Fair (use 065)

1. Dairy herd improvement association
2. Breeders association
3. Other farming and related activities

# Mutual Organizations

1. Mutual ditch, irrigation, telephone, electric company or like organization
2. Credit union
3. Reserve funds or insurance for domestic building and loan association, cooperative bank, or mutual savings bank
4. Mutual insurance company
5. 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**

1. Country club
2. Hobby club
3. Dinner club
4. Variety club
5. Dog club
6. Women's club

**--** Garden club (use 356)

1. Hunting or fishing club
2. Swimming or tennis club
3. Other sports club

**--** Boys Club, Little League, etc (use 321)

1. Community center
2. Community recreational facilities (park, playground, etc)
3. Training in sports
4. Travel tours
5. Amateur athletic association

**--** School or college athletic association (use 038)

1. Fundraising athletic or sports event
2. Other sports or athletic activities
3. Other recreational activities
4. Other social activities

# Youth Activities

1. Boy Scouts, Girl Scouts, etc.
2. Boys Club, Little League, etc.
3. FFA, FHA, 4-H club, etc.
4. 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

1. Preservation of natural resources (conservation)
2. Combating or preventing pollution (air, water, etc)
3. Land acquisition for preservation
4. Soil or water conservation
5. Preservation of scenic beauty

**--** Litigation (see Litigation and Legal Aid Activities)

**--** Combat community deterioration (use 402)

1. Wildlife sanctuary or refuge
2. Garden club
3. Other conservation, environmental or beautification activities

# Housing Activities

1. Low-income housing
2. Low and moderate income housing
3. Housing for the aged (see also 153)

**--** Nursing or convalescent home (use 152)

**--** Student housing (use 042)

**--** Orphanage (use 326)

1. Instruction and guidance on housing
2. Other housing activities

# Inner City or Community Activities

1. Area development, redevelopment of renewal

**--** Housing (see Housing Activities

1. Homeowners association
2. Other activity aimed t combating community deterioration
3. Attracting new industry or retaining industry in an area
4. Community promotion

**--** Community recreational facility (use 297)

**--** Community center (use 296)

1. 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)

1. Crime prevention
2. Voluntary firemen's organization or auxiliary

**--** Rescue squad (use 158)

1. 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

1. Supplying money, goods or services to the poor
2. Gifts or grants to individuals (other than scholarships)

**--** Scholarships for children of employees (use 039)

**--** Scholarships (other) (use 040)

**--** Student loans (use 041)

1. Other loans to individuals
2. Marriage counseling
3. Family planning
4. Credit counseling and assistance
5. Job training, counseling, or assistance
6. Draft counseling
7. Vocational counseling
8. 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

1. Perpetual (care fund (cemetery, columbarium, etc)
2. Emergency or disaster aid fund
3. Community trust or component
4. Government instrumentality or agency (see also 254)
5. Testing products for public safety
6. Consumer interest group
7. Veterans activities
8. Patriotic activities
9. Non-exempt charitable trust described in section 4947(a)(1) of the Code
10. Domestic organization with activities outside U.S.
11. Foreign organization
12. Title holding corporation
13. Prevention of cruelty to animals
14. Achievement pries of awards
15. Erection or maintenance of public building or works **916** Cafeteria, restaurant, snack bar, food services, etc. **917** Thrift ship, retail outlet, etc.
16. Book, gift or supply store
17. Advertising
18. Association of employees
19. Loans or credit reporting
20. Endowment fund or financial services
21. Indians (tribes, cultures, etc.)
22. Traffic or tariff bureau
23. Section 501(c)(1) with 50% deductibility
24. Government instrumentality other than section 501(c)
25. 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)

Code Description

* 1. Arts, Culture and Humanities
  2. Educational Institutions and Related Activities
  3. Environmental Quality, Protection and Beautification D Animal-Related

1. Health – General and Rehabilitative
2. Mental Health, Crisis Intervention
3. Diseases, Disorders, Medical Disciplines H Medical Research
4. Crime, Legal-Related
5. Employment, Job-Related
6. Food, Agriculture and Nutrition
7. Housing, Shelter
8. Public Safety, Disaster Preparedness and Relief N Recreation, Sports, Leisure, Athletics
9. Youth Development
10. Human Services – Multipurpose and Other
11. International, Foreign Affairs and National Security R Civil Rights, Social Action, Advocacy
12. Community Improvement, Capacity Building
13. 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)

# Arts, Culture and Humanities

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.

# 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.

# 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.

# 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.

# 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.

# 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.

# 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.

# 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.

# 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.

# 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.

# 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.

# 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.

# 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.

# 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.

# 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.

1. **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.

# 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.

# 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.

# 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.

# 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.

# 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.

# 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.

# 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.

1. **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.

# 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.

# Unknown

Z99 Unknown

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. |