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Classificatory Struggles in the Nonprofit Sector

The Formation of the National Taxonomy of Exempt Entities, 1969–1987

Employing Pierre Bourdieu's concept of classificatory struggles and sociological literature on professions' construction of jurisdiction, this article examines the origins of the National Taxonomy of Exempt Entities (NTEE), the dominant classification system for the US nonprofit sector. Using data drawn from archival research and secondary research, I show that the establishment of the NTEE was part of a larger symbolic struggle over the proper classification of charitable foundations. Philanthropic elites and new nonprofit scholars responded to government threats to foundations by integrating them into the newly created "nonprofit sector," whose societal value—both philanthropic and economic—would be demonstrated through research on this sector. The NTEE was formed by nonprofit researchers to generate valid data that demonstrated the nonprofit sector's multiple contributions to society's well-being. Using a theoretical approach, this article extends Bourdieu's emphasis on classificatory struggles beyond the study of the construction of the characteristics of social classes to explore contestations over the proper taxonomy of organizations and sectors in society.

In the social sciences classificatory systems are widely recognized as providing the fundamental bases of social order. Classification consists of the grouping of people, groups, and objects into discrete classes differentiated by symbolic boundaries (DiMaggio 1997; Douglas 1986; Douglas and Hull 1992; Durkheim 2008 [1912]; Durkheim and Mauss 1963 [1903]; Foucault

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1970; Lamont and Molnár 2002; Lamont and Thévenot 2000). Past research has examined the origins and implications of a wide array of classification systems across societal fields, including work and occupations (Finlay 1990; Goldberg 2005; Szreter 1984), art (DiMaggio 1986), disability (Powell 2010), illness and disease (Beemer 2009; Clarke and Casper 1996), wine (Zhao 2005), and libraries (Fields and Connell 2004). In contrast, we know little about the origins of the main classification system used to categorize members of the nonprofit sector. The National Taxonomy of Exempt Entities (NTEE), created in 1987, places all tax-exempt organizations in the United States into a taxonomy based on purpose and activities. It divides nonprofit organizations into 10 major categories of purpose that can be disaggregated into 26 major groups and ultimately into about 450 categories (National Center for Charitable Statistics 2012b). The NTEE is widely used by government agencies, institutional funders, intermediary bodies, scholars, and nonprofits to describe the composition and scope of the nonprofit sector and to allocate resources and inform policy decisions.[1]

Drawing on Pierre Bourdieu's (1984, 1989) investigation of classificatory struggles and sociological scholarship on professions' battles over jurisdiction (Abbott 1988; Freidson 1970, 1986), I argue that the establishment of the NTEE constituted part of a larger symbolic struggle over the proper classification of foundations in US society that began in the late 1960s. Employing data from archival research, historical sources, and secondary research, I show that philanthropic elites and scholars responded to government threats to the status of foundations by integrating them into the newly created "nonprofit sector," whose value—both philanthropic and economic—was demonstrated via research on this societal sector.[2] The NTEE was formed both to generate valid and systematic data that emphasized the nonprofit sector's multiple contributions to society's well-being and to construct jurisdiction for an emerging profession of nonprofit scholars.

Classification Systems and Classificatory Struggles

Classification systems constitute the basic organizing principles that structure individual and collective cognition and behavior. These systems entail the symbolic demarcation of phenomena into the discrete categories of social life. They structure social actors' experiences and interpretations and hence

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allow for social order, interaction, and reproduction—the symbolic structures the material (DiMaggio 1997; Douglas 1986; Douglas and Hull 1992; Durkheim 2008 [1912]; Durkheim and Mauss 1963 [1903]; Foucault 1970; Lamont and Molnár 2002; Lamont and Thévenot 2000). A wide body of work has investigated the social construction of classification across a range of social arenas. Some scholars have investigated Michel Foucault's (1970: xxii) "conditions of possibility," either focusing on the historical and structural genesis of a particular classification system (Ajzenstadt 2002; Clarke and Capster 1996; Kohler 2008; Powell 2010; Reuter 2007) or delineating the microlevel construction and boundary work of a specific taxonomy (Bowker and Star 1999; Finlay 1990; Fuller 2003; Roth 2005). Still other work has demonstrated the cognitive, social, and political consequences of classification (Beemer 2009; Espeland and Sauder 2007; Seltzer and Anderson 2001; Zhao 2005).

The study of the construction of classification systems in the social sciences can be traced to the seminal work of the sociologist Émile Durkheim. For Durkheim, a classification system reflected the structure of a society (Durkheim 2008 [1912]; Durkheim and Mauss 1963 [1903]). As Adele E. Clarke and Monica J. Casper (1996: 601) note, "The ways in which different entities (people, animals, plants, diseases, etc.) are organized into classificatory groups reveal something of the social, cultural, symbolic, and political contexts within which classifications occur." More recent work has emphasized the relationship of classification and power with attention to Bourdieu's (1984, 1989, 1991) concept of "symbolic struggles" over classification (see also Bourdieu et al. 1994). Bourdieu followed Durkheim in investigating the social origins of classification and concurred with Durkheim that symbolic classifications correspond to social classifications. But while Durkheim saw classification systems as functionally necessary for social cohesion, Bourdieu stressed that classification systems were integrally bound to inequality and domination (Emirbayer 1996; Swartz 1997).

The classification of the social world entails the formation of different social categories of membership/belonging (Bourdieu 1984, 1985; Swartz 1997); social groups—based on any number of criteria—are established via this process of classification. Importantly, for Bourdieu (1998) the properties associated with a particular group are also distributed via classification. The establishment of a classification system, then, is necessarily tied to the creation of a hierarchy among classes and, as a result, the unequal distribution

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of resources (Bourdieu 1998; Bourdieu and Wacquant 1992; Bourdieu et al. 1994; Goldberg 2005; Swartz 1997). "All the agents in a given social formation share a set of basic perceptual schemes, which receive the beginnings of objectification in the pairs of antagonistic adjectives commonly used to classify and qualify persons or objects in the most varied areas of practice" (Bourdieu 1984: 468).

However, the establishment of classification systems does not simply follow from social structure; it results from battles between groups in a field over various forms of capital—economic, cultural, social, and symbolic. "Classificatory systems are . . . the stake of struggles between the groups they characterize and counterpose, who fight over them while striving to turn them to their advantage" (ibid.: 477). Classificatory systems constitute sites of contestation, given that they possess "the power to make people see and believe, to get them to know and recognize, to impose the legitimate definition of the divisions of the social world and, thereby, to make and unmake groups" (Bourdieu 1991: 221). The ability to name and to create classifications constitutes "symbolic capital" (Bourdieu 1989), a form of capital (alongside economic, cultural, and social capital) that consists of a group's perceived "legitimate demands for recognition, deference, obedience, or the services of others" (Swartz 1997: 43).

Bourdieu's concept of classificatory struggles recognizes the capacity of categorization to engender social inequality and reproduce relations of domination, but it also draws attention to the ability of social actors to pursue the establishment of classification systems that instantiate their interests in a specific social field. Classification systems, in other words, are never neutral representations of society but, via historical investigation, are always shown to be the products of struggles over symbolic power. To date, empirical studies in this tradition have focused primarily on the struggles over symbolic boundaries that create social groupings among individuals (Bailey 2008; Bourdieu 1984; Goldberg 2005; Loveman 2007; Svenden 2006). These works have presumed that classificatory struggles take place over the characterization of a group's and/or the collectivity's members. That is, in extant literature the only classificatory struggles that create and sustain hierarchies are those that involve the characterization of the individuals involved.

I argue here that classificatory struggles between groups to name and classify the world for the acquisition of symbolic capital may take place over other social entities as well. As research on classification has shown,

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the "division of social world" (Bourdieu 1991: 221) concerns not only the logics governing the division of individuals into groups but also the classification of other societal actors and entities. Jeffrey K. Beemer (2009), for example, examined the formation and implications of a standardized system for disease and cause-of-death terminology. Alternatively, Wolff-Michael Roth (2005) analyzed how scientists make classificatory decisions about the natural world in moments of uncertainty. Thus empirical attention should be given to whether and how classificatory systems of all types might (or might not) constitute sites of contestation between social groups, since they also possess "the power to make people see and believe, to get them to know and recognize, to impose the legitimate definition of the divisions of the social world and, thereby, to make and unmake groups" (Bourdieu 1991: 221).

The NTEE as a Classification System

This article employs Bourdieu's concept of classificatory struggles to account for the formation of the dominant classification system in the nonprofit sector, the NTEE. In the United States the nonprofit sector is commonly defined as the space outside the market and the government that consists of formal, private, nonprofit distributing and voluntary action oriented around the production of public goods (Frumkin 2002; Salamon and Anheier 1992).[3] According to the most recent data available, in 2009 the nonprofit sector in the United States consisted of over 1.4 million organizations with just under $1.9 trillion in revenue (Urban Institute 2011).

The current dominant method of categorizing the organizational members of the nonprofit sector in the United States is the NTEE.[4] It is employed by federal and state governments to classify tax-exempt organizations, and it is used by many funders, professional associations, and intermediaries in the nonprofit sector, including the Urban Institute, the Independent Sector, the National Center for Charitable Statistics (NCCS), the Foundation Center, the United Way of America, Guidestar, CharityNavigator, and the Giving Institute, and by many scholars of the nonprofit sector (e.g., Bhattacharya and Tinkelman 2009; Fischer et al. 2011).

The NTEE is intended to encompass all organizations that have received tax-exempt status from the federal government. Over 30 types of organizations are granted exemption from federal income tax under Section 501(c) of the federal tax code.[5] Exempt organizations include charitable organizations

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that serve a range of broad public purposes, among them educational, religious, scientific, and literary activities as well as poverty relief and other public benefit actions. Not only are these "charitable" organizations exempt from paying federal taxes, but donors' contributions to them are tax-deductible. The Internal Revenue Service (IRS) also recognizes other types of organizations as tax-exempt, including social welfare organizations, professional and trade associations, and social and recreational clubs, but donors must pay taxes on their donations (Internal Revenue Service 2012).[6]

The NTEE was established in 1987 by a group of nonprofit scholars and practitioners. As shown in table 1, the current version of the NTEE divides nonprofit organizations (those recognized as tax-exempt by the IRS) into types based on several distinct criteria, assigning a multiple-digit code to each organization. The NTEE uses 10 broad categories of purpose or function that can be disaggregated into 26 major groups of purpose. The 10 categories are Arts, Culture, and Humanities; Education; Environment and Animals; Health; Human Services; International, Foreign Affairs; Public, Societal Benefit; Religion Related; Mutual/Membership Benefit; and Unknown, Unclassified. The NTEE also assigns a decile code to organizations in each major group based on either their activity common to all nonprofits (e.g., such activities as alliance/advocacy work, fund-raising and/or fund distribution, professional societies and associations, or research/public policy analysis) or their support for members of that specific group (e.g., the major purpose of A Arts, Culture, and Humanities is broken down into A20 Arts, Cultural Organizations—Multipurpose, A30 Media and Communications, A40 Visual Arts, and A50 Museums). Finally, the NTEE assigns a centile code that recognizes different types of organizations in that activity group. The decile code of A50 Museums includes five types of museums: A51 Art Museums; A52 Children's Museums; A54 History Museums; A56 Natural History, Natural Science Museums; and A57 Science and Technology Museums (National Center for Charitable Statistics 2012b).

The Formation of the NTEE

Why was the NTEE created as a classification system for the nonprofit sector, and, relatedly, why was it formed at one particular historical moment? I will argue below that a classificatory struggle that unfolded over roughly a 20-year period culminated in the formation of the NTEE in 1987. A small

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Table 1 The NTEE classification system

I. Arts, Culture, and Humanities
  A. Arts, Culture, and Humanities
II. Education
  B. Education
III. Environment and Animals
  C. Environment
  D. Animal Related
IV. Health
  E. Health Care
  F. Mental Health and Crisis Intervention
  G. Diseases, Disorders, and Medical Disciplines
  H. Medical Research
V. Human Services
  I. Crime and Legal Related
  J. Employment
  K. Food, Agriculture, and Nutrition
  L. Housing and Shelter
  M. Public Safety, Disaster Preparedness, and Relief
  N. Recreation and Sports
  O. Youth Development
  P. Human Services
VI. International, Foreign Affairs
  Q. International, Foreign Affairs
VII. Public, Societal Benefit
  R. Civil Rights, Social Action, and Advocacy
  S. Community Improvement and Capacity Building
  T. Philanthropy, Voluntarism, and Grant-Making Foundations
  U. Science and Technology
  V. Social Science
  W. Public and Societal Benefit
VIII. Religion Related
  X. Religion Related
IX. Mutual/Membership Benefit
  Y. Mutual/Membership Benefit
  Z. Unknown, Unclassified

Source: National Center for Charitable Statistics 2012b.

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group of wealthy US philanthropic funders joined by an emerging professional group of nonprofit researchers responded to the threatened removal of tax-exempt status for large donations to foundations and the possibility of greater government oversight of foundations in the late 1960s and beyond. These actors worked together to establish a new classification system of society that recognized and legitimated the value of a new social sector—the "nonprofit sector"—alongside the economy and the government. Previously, what is now recognized as the nonprofit sector (as a space alongside the market and the state) existed as a multitude of distinct and unconnected actors, including social welfare agencies (health, education, etc.), coordinating bodies (the community chest), religious bodies, and foundations. The struggle transformed previously disparate entities (including funders, intermediaries, and service providers) into a single and vast societal sector, outside the public and private spheres, characterized by its distinct legal and economic attributes. The contribution of this new sector to society was framed as both uniquely philanthropic and quantifiable via its economic value.

As part of that larger project, a new classification system of the nonprofit sector was created—the NTEE—whose content reflected the larger set of logics by which the content and contribution of the nonprofit sector was to be conveyed. The formation of the NTEE allowed an emerging professional group of nonprofit scholars to claim jurisdiction over the generation of knowledge about the nonprofit sector by replacing a number of existing classification systems and producing a valid database on the US nonprofit sector.

The Regulatory Threat to Foundations

The origins of the NTEE can be traced to the uncertain and fraught role of foundations in American society. Foundations, such as the Carnegie Foundation and the Bill and Melinda Gates Foundation, are one type of tax-exempt organization recognized by the federal government as formal entities providing public goods. Foundations are distinguished from nonprofit organizations in that foundations are funded and controlled by a single source with the purpose of making grants to other organizations for charitable purposes, while nonprofit organizations are funded by a multitude of resource providers, including government agencies, donors, and clients. Under current federal law, foundations are subject to both fiscal obligations and accountability requirements (Internal Revenue Service 2012).

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In the United States foundations such as the Russell Sage Foundation, the Rockefeller Foundation, and the Carnegie Foundation first emerged in the early 1900s as a consequence of the concentration of wealth in the Gilded Age and the federal government granting tax-exempt status to charitable organizations in 1896 (Hall 1992; Karl 1999; Prewitt 2006). Earlier charitable trusts had specific purposes, but these new foundations, including the General Education Board, the Milbank Memorial Fund, and the Russell Sage Foundation, were the first to focus on the broad cause of the "advancement of knowledge and human welfare" (Bremner 1988: 112).

In the 1960s foundations faced great hostility and scrutiny, but such criticisms of foundations were not new; they constituted part of a long and ongoing pattern for foundations in American history. Historical scholars of the voluntary sector emphasize that the public treated foundations with great skepticism during the twentieth century and with "recurring ambivalence and concern over the role of wealthy and charitable institutions" (Brilliant 2000: 32). In each period foundations were read through the lens of contemporary concerns, resulting in variation in how exactly foundations were thought to betray the dominant principles of the time. Such criticisms incited the ever-expanding government regulation of foundations' accountability requirements and financial obligations (Hall 1992; Karl 1999; Prewitt 2006).

In the Progressive Era foundations were viewed through the lens of attempts to correct the excesses of the Gilded Age; they were perceived as an "indefinite scheme for perpetuating vast wealth" (Bremner 1988: 113). In 1913, for example, an attempt to incorporate the Rockefeller Foundation at the national level met great resistance (Fosdick 1952). Similarly, in 1914 the US Commission on Industrial Relations highlighted the existence of worrying ties between foundations and industry (Karl and Katz 1981). In contrast, in the 1950s criticisms of foundations centered on their political loyalties. Two congressional investigations of foundations took place, led by the Cox Committee in 1952 and the Reese Committee in 1954, with the latter seeking to establish that foundations were involved in a "diabolical conspiracy" (Bremner 1988: 166). But with the decline of McCarthyism, these investigations had no substantive effect on policy or public opinion toward foundations (Brilliant 2000; Hall 1992; Russell Sage Foundation 1956).

The 1960s also saw growing attention to and concern over foundations. Foundations were not framed as politically suspect but viewed as "tax

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dodges" that threatened the fiscal viability of the federal government. In the 1960s the rise in government expenditures associated with the escalation of the Vietnam War and the costs of large-scale social programs increased the need for tax revenue. As Eleanor Brilliant (2000: 51) noted of the time, "Charitable deductions represented a loss of taxpayer dollars and a 'cost' to the government." In 1961 Congressman Wright Patman began an eight-year series of congressional investigations into foundations (Riecker 1964). Four years later the US Department of the Treasury (1965) reported that several foundations had abused their tax-exempt status and encouraged additional regulation. Similarly, on a number of occasions President Lyndon Johnson publicly called for changes to laws that permitted abuses of tax-exempt privileges by certain foundations (Brilliant 2000: 53). Such demands to curb the financial benefits of foundations for donors prompted the House Ways and Means Committee in 1969 to commence hearings on tax reform (Hall 1992; Nielsen 1977). The title of a *Wall Street Journal* article that year revealed the tempo of the times: "Changing the Rules: Many in Congress Ready to Tax All Foundations, Curb Their Activities" (Zimmerman 1969). This series of congressional investigations into foundations culminated in the Tax Reform Act of 1969 (Prewitt 2006).

The Defense of Foundations: Rockefeller and the Filer Commission

While foundations and their funders were against changes in tax policy or greater government oversight, they did little initially to proactively combat these potential developments (Kahn 1970). Although individual foundations stressed that they themselves did not commit any abuses, no foundationwide movement or association existed to defend all foundations and to counter criticisms (Brilliant 2000; Hall 1992).[7] Outside the foundation world itself, however, the main response to the potential changes in the tax policy governing foundations and their regulatory treatment came from John D. Rockefeller III. Instead of simply bemoaning or ignoring negative attitudes toward foundations, as others had done, Rockefeller sought to change public opinion on the status and contributions of foundations. He "understood that dampening further outbreaks of regulatory enthusiasm would require foundations and other tax-exempt entities to come up with a coherent and compelling rationale for the existence of nonprofits and the privileges they enjoyed" (Hall

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1987: 54). As a key report on philanthropy in the United States later concluded, "Public opinion respecting nonprofit institutions and their donors was not, in tax terms at least, universally benign" (Commission on Private Philanthropy and Public Needs 1975: v).

Rockefeller turned his attention to articulating the societal value of philanthropic activity. His first attempt to do so, the 1969 Commission on Foundations and Private Philanthropy—generally known as the Peterson Commission—sought to summarize foundations' social and economic contributions and to defend the benefits of tax exemption in encouraging philanthropic activity. The Peterson Commission was created with the initial intent of providing an overview of foundations' societal contributions to congressional hearings on the Tax Reform Act of 1969. Given its delayed publication in 1969, however, the commission's report did not have an impact on decisions at the federal level (Brilliant 2000; Hall 1992).

The Tax Reform Act had several implications for foundations. Conceptually, it emphasized a distinction between foundations and other charitable entities (Simon 1995). More concretely, the act imposed a new set of government regulations on foundations. It set limits on the tax benefits of charitable contributions to foundations; placed restrictions on foundations' financial dealings; increased foundations' public accountability and transparency; and imposed stringent penalties on foundations, managers, and contributors for violations of the act (Bremner 1988; Brilliant 2000). However, these changes in tax policy concerning philanthropic activity were neither as transformative nor as punitive as had been expected. For example, while the possibility had been widely discussed, the new act did not include the harsher 25- to 40-year limitation on the life of a foundation (Kahn 1970; Nielsen 1977). In consequence, the philanthropic elite and foundation staffs worried greatly over the possibility of additional and more severe tax reform legislation to come (Brilliant 2000; Hall 1992).

Rockefeller then changed the scale and focus of his efforts to prevent further government regulation and more punishing tax treatment of foundations.[8] In 1973, with funding from Rockefeller himself, the Department of the Treasury cosponsored a privately funded body, the Commission on Private Philanthropy and Public Needs—better known as the Filer Commission after its chair, the corporate executive John Filer—to report on charitable tax deductions and the role of philanthropic activity in American life. Its intention was to defend the role of foundations and to prevent further gov-

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ernment intervention in philanthropy. In a 1974 letter, for example, the chair of the Filer Commission's Finance Committee conveyed the original purpose of the commission: "In 1969, lack of basic information and coordination led to quite a tragedy for the field of philanthropy, and we should treat this experience as a warning" (Klutznick 1974). The Filer Commission sought to demonstrate the unique (nongovernmental) value of the contributions of the nonprofit sector and to specify the philanthropic damage that altering the tax treatment of charitable donations would cause. For instance, in a February 18, 1974, planning meeting, the Filer Commission's Research Committee (1974: 2) declared that "the Commission would be concerned with describing and assessing the role of private philanthropy in providing human services in American society. To this end, it is felt that an analytical description of the relationship of the private philanthropic sector to the private entrepreneurial and government sectors is desirable."

Over two years the Filer Commission (composed of 28 individuals selected from a variety of private, public, and nonprofit backgrounds) met regularly to discuss how to characterize this third sector, how to establish the effect of tax policy, and how to capture the sector's societal impact as compared to the work of government. To do so, it sought feedback from over 100 consultants and experts, commissioned two surveys (a national survey of household giving by the University of Michigan's Survey Research Center and a survey by Martin Feldstein, an economist at Harvard University, on the relationship of federal tax policy and the price of giving), and funded over 85 research reports on various aspects of the nonprofit sector, including different industries (health, social welfare, and education), the history of philanthropy in the United States, and patterns of private and corporate giving (Brilliant 2000; Commission on Private Philanthropy and Public Needs 1975).[9] The Filer Commission produced its final report, *Giving in America: Toward a Stronger Voluntary Sphere*, in 1975. As stated in the information packet that accompanied its distribution, its intention was to make it "possible for concerned Americans to see the scope of philanthropy in our country, its importance, and its extremely broad base of participation" (Commission on Private Philanthropy and Public Needs 1975: 6). In all, the commission concluded that while the voluntary sector was a critical part of American society, it faced great financial and societal strain, was experiencing declining levels of giving (which would be compounded by the removal of the charitable deduction), and was being replaced in its provision of public

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goods by the government. The Filer Commission recommended the establishment of a permanent quasi-governmental national committee that would have four charges: the improvement of sector research, the expansion of individual and corporate giving, the encouragement of changes in tax laws to encourage giving, and the easing of restrictions on lobbying by nonprofit organizations (Commission on Private Philanthropy and Public Needs 1975).

The Creation of a New Societal Sector

But the Filer Commission did much more than report on the importance of charitable tax deductions and articulate the unique role of philanthropy in American life. In addition, it marked the commencement of a symbolic struggle over the classification of foundations and societal sectors. As several historians have noted, the Filer Commission was among the first to recognize a distinct third, nonprofit sector alongside the state and the market, placing foundations among activities and actors that had been previously seen as distinct and various (Brilliant 2000; Hall 1992; Zunz 2011). Peter D. Hall and Colin B. Burke (2002: 7) summarized that the "commission offered a uniquely encompassing view of diverse domain charitable tax-exempt enterprise as a distinct and coherent institutional 'sector' and sought to identify and highlight their significant commonalities."[10]

Up until the work of the Filer Commission, little suggestion exists in official records and data collection efforts that the analytic category of the nonprofit sector existed (Hall 1992; Salamon and Anheier 1992). Instead, the space outside the market and the state was composed of a disparate and discrete set of actors. From the early twentieth century on, multiple and varying types of organizations were recognized in attempts to provide a census of nonmarket and nongovernmental entities, including an ever-changing assortment of service-providing agencies, religious organizations, intermediary fund-raising and coordinating bodies, and foundations (American Association of Fund-Raising Counsel 1956; Ginzberg et al. 1965; Hall 1992; Hall and Burke 2002; Jones 1942; Russell Sage Foundation 1956; US Bureau of the Census 1949). Moreover, as historians have shown, the division between the state and philanthropy was not clear-cut, given the changing regulatory treatment of specific fields of activity (Burke 2001; Hammack 2002).[11]

In contrast, after the Tax Reform Act of 1969 and with the publication of the Filer Commission report, a concerted effort was made to create a new

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and single social space—the nonprofit sector—that incorporated foundations and a variety of other philanthropic entities using a definition that could convey the unique philanthropic benefits and the economic contributions of this societal sphere. This new term was intended to convey the existence of a single, consistent, and coherent space outside and parallel in status and scope to the market and the government.

Theoretically, the process of self-identification in a classification system can be seen as intended to defend oneself—it creates the legitimacy of status. "To possess the name is to feel the right to claim the things normally associated with those words, i.e., the practices . . . and the corresponding material and symbolic profits (wage claims, etc.)" (Bourdieu and Boltanski 1981: 141–42). The creation and naming of a "third" sector made manifest the nonprofit sector as a social space; its purpose was to help "bring into existence the thing named" and "contribute to producing what they apparently describe or designate" (Bourdieu 1991: 220, 223).

How did this successful symbolic move to reclassify foundations within a larger, newly recognized societal sector occur? First, the newly recognized nonprofit sector was presented by the Filer Commission as encompassing an extremely wide set of activities that expanded beyond a narrow assortment of social welfare agencies, coordinating bodies, religious entities, or foundations (as had previously happened) to include all organizations existing outside the market and the state and all those formal entities legally recognized by the federal government as tax-exempt. As Lester M. Salamon and Helmut K. Anheier (1992: 126) noted, what is now recognized as the "nonprofit sector" encompasses a "great diversity of entities . . . from tiny soup kitchens to symphony orchestras, from garden clubs to environmental groups." The Filer Commission, for example, commissioned six volumes of over 80 research papers that covered almost every aspect of voluntary and philanthropic activity (Commission on Private Philanthropy and Public Needs 1977). What had previously been disparate activities, often encompassing private and public organizations, now were combined in the common goal of providing public purposes, as demonstrated by their tax-exempt status.

Second, the Filer Commission's vision of this new sector brought together donors (including individuals, fund-raising organizations, foundations, and corporations) and recipient organizations as sharing a single purpose, whereas previously they had often been viewed as having different and even oppositional interests (Andrews 1950; Bremner 1988; Seeley et al. 1989

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[1957]).[12] Rather than seeing funders as analytically distinct from those organizations that received their contributions and provided services and programs, the goal was to recognize their commonality based on their shared orientation in society—the production of economic outputs via the generation of social goods (Hall 1992, 1995).

The criteria for membership in the nonprofit sector also were articulated in new ways that sought to highlight the larger value of the nonprofit sector. The Filer Commission and subsequent efforts put forward a new definition of the nonprofit sector that shifted emphasis from the informal and voluntary provision of charity by individuals and voluntary associations to an economic and legal view of formal, bureaucratic, and professional organizations (Block 1987; Hall 1992; Muukkonen 2009; Salamon and Anheier 1992).[13] Members of the nonprofit organizations shared their treatment under the federal tax code and the fact that they, unlike corporations, were legally constrained from distributing their profit in the form of dividends to owners. Such an emphasis omitted substantive differences in form and purpose across member organizations of the nonprofit sector ranging from grant givers to advocacy organizations to service providers (Hall and Burke 2002; Hansmann 1987). As Barry Karl (1987: 985) notes, this new view of the nonprofit organization "carries an organizational conception modeled on business enterprise, which is presumably efficient, subject to cost-accounting standards of performance and principles of effective management. The only difference between a profit-making agency and a non-profit thus becomes the profit."

The new definition of the nonprofit sector had two effects: it put nonprofit entities structurally and normatively on par with corporations, and it allowed for the benefits of the nonprofit sector to be conveyed in terms of economic value. In other words, the fact that nonprofits produced social goods for public purpose was not enough; their activities also had to be measured in the same currency used to describe the value of the private sector (Hall 1992; Hodgkinson and Weitzman 1993, 1994; Karl 1987; Rudney and Weitzman 1983; Slater and David 1993). As the Filer Commission concluded, the benefits of the nonprofit sector were well known in terms of "eradicating disease" or "increasing educational access" (Commission on Private Philanthropy and Public Needs 1975), but it was more difficult to measure the financial inputs and outputs of charities and compare them to the work of corporations. The Filer Commission's sponsored research papers largely demonstrate this focus on counting the economic rather than the moral or social

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benefits of the nonprofit sector. Many of those papers do not just describe the public purpose and activities of a specific field of activity but also attempt to detail, given limited data sources, its sources of income, assets, and employment and the expenses of member nonprofits (e.g., Tideman 1977; Weisbrod and Long 1977).

The Emergence of a New Profession

But this last goal—to articulate and demonstrate the role and contributions of the nonprofit sector in its own defense—required adequate data on this societal sphere. In his historical review Karl (1987: 984) notes that "[representatives of philanthropy] set about collecting information about themselves and analyzing it to see what in fact they were doing and to justify it." However, once advocates of the nonprofit sector seized this new societal position, they also soon realized the lack of sufficient data and shared terminology to make sectorwide claims and cross-sectoral comparisons (Hodgkinson and Weitzman 1993, 1994; Slater and David 1993). The Filer Commission, for example, in its first meetings noted a lack of data on its supposed focus of investigation and commissioned studies over two years, the results of which were published as *Research Papers* in 1977. The Filer Commission's report concluded that "on the map of American society, one of the least charted regions is variously known as the voluntary, the private nonprofit, or simply the third sector . . . —made up of nongovernmental, nonprofit associations and organizations—[which] remains something of a *terra incognito*, barely explored in terms of its inner dynamics and motivations, and its social, economic, and political relations to the rest of the work" (Commission on Private Philanthropy and Public Needs 1975: 31).

Both independently and with funding from large private and corporate donors, a new professional group—nonprofit researchers, inside and outside academia—began to produce knowledge on this new sector of society (Block 1987; Hall 1999; Katz 1999). To understand the successful outcome of this symbolic struggle over classification, it is crucial to recognize the role of this burgeoning professional group. In extant scholarship professions gain legitimacy via successful establishment of jurisdiction over a particular domain of work. Actors must establish a monopoly over a specific body of expert knowledge and set of practices, often in competition with other groups (Abbott 1988; Casalino 2004; Freidson 1970; Goebel 1994). A profession's goal of

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jurisdiction involves establishing a "heartland of work over which it has complete, legally established control" (Abbott 1988: 88).

In the case of nonprofit scholars, this new profession sought to establish jurisdiction over the knowledge of the nonprofit sector and to distinguish the interdisciplinary study of the nonprofit sector from existing scholarly disciplines—history, economics, sociology, and so forth (Hall 1999; Katz 1999). To do so, they needed not only to establish the validity of the nonprofit sector as a topic of study but also to wield their expertise via analysis of appropriate knowledge. The generation of adequate data on the nonprofit sector (the lack of which had been made evident by the Filer Commission) and the formation of the NTEE constituted a crucial component of their struggle for jurisdiction and legitimacy as a profession.[14]

The Filer Commission's emphasis on the analytic category of the nonprofit sector coincided with a range of growing scholarly attention to activities not wholly occurring within the market or the state (Block 1987; Hall 1992, 1999). These academics were not in agreement about what precisely characterized activity in this third sphere or about how to bound the space. Some researchers focused on the unique orientation of individual action within this third space. For example, the study of philanthropy (defined by Merle Curti [1957: 352] as the study of "relatively disinterested benevolence"), often with a focus on foundations, had flourished since the 1950s (Andrews 1950; Bremner 1988). In 1956 the Russell Sage Foundation (1956) sponsored the Princeton Conference on the History of Philanthropy, which produced the "first major wave of scholarship on the subject of philanthropy" (Hall 1999: 524). Similarly, a new group of scholars sought to make sense of the third space of society by focusing on voluntarism as a form of freely undertaken action as opposed to action generated out of coercion in the public sector or self-interest in the market (Bode 1972; Palisi 1968; Smith 1973). In the mid-1960s this latter nascent group of scholars formed the Association of Voluntary Action Scholars, which later became the Association for Research on Nonprofit Organizations and Voluntary Associations and started the *Journal of Voluntary Action Research* (now the *Nonprofit and Voluntary Sector Quarterly*) in 1972 (Smith 2003).

Finally, by the mid-1970s scholarship was emerging that sought to academically capture the scope and dynamics of an organizational (rather than action-oriented) conception of a third sector of society (e.g., Bell 1976; Etzioni 1973; Levitt 1973).[15] Theodore Levitt (1973: 49), for example, argued

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that researchers and policy makers previously had focused on the market and saw the public as the remainder, ignoring an

> enormous residuum, which is itself divisible in many ways. . . . I have called this residuum the Third Sector . . . a bewildering array of organizations and institutions with differing degrees of power, visibility, and activeness. Although they vary in scope and specific purposes, their general purposes are broadly similar—to do things business and government are either not doing, not doing well, or not doing often enough.

Yet while a growing body of social scientists recognized the third sector or its member entities alongside more traditional sectors or types of organizations (e.g., McGill and Wooten 1975), no common language and few data were available to describe precisely what was taking place in the nonprofit sector.

The efforts of these assorted individuals to create a profession based on nonprofit scholarship were reliant on, and to some degree generated out of, the financial sponsorship of philanthropic elites.[16] Recall that these charitable sponsors of foundations had sought to demonstrate the economic value of the nonprofit sector in the Filer Commission; their fiscal support of further academic research (that defined the nonprofit sector in terms of the existence of tax-exempt formal organizations) was critical to this group's "effort to show that private investment in public policy was more efficient, more effective, and certainly less expensive than public investment" (Karl 1999: 289). Rockefeller, for example, funded the founding of a range of research institutions, including the Independent Sector (a professional association formed out of the Filer Commission's recommendation for a quasi-governmental national commission on the voluntary sphere) in 1980. This organization was intended to "bring together both grant-making and voluntary organizations in our country with the aim of creating a self-consciousness" (Katz 1999: 76) among themselves, the government, and observers of the nonprofit sector.

A number of foundations and corporations funded one of the Independent Sector's main initiatives (and an original recommendation of the Filer Commission)—a research committee that would provide funding and support for scholarship on the nonprofit sector (Hodgkinson 1987). Its goal, as summarized by the Independent Sector's president Brian O'Connell in a 1980 board of directors meeting, was the "collection of basic data and other baseline information on giving, volunteering, and the role and impact of the sector as a first step in building a research effort capable of providing the body

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of knowledge necessary to accurately define, describe, chart, and otherwise understand this sector and the ways it can be of greatest service to society" (Independent Sector 1980). The Rockefeller Foundation, along with other foundations and corporations, also commissioned the Independent Sector's Spring Research Forums to assess the condition of research since the Filer Commission. The goal was to generate research "to stimulate the development of an identifiable and growing research effort that produces the body of knowledge necessary to accurately define, chart, and understand the sector and the ways it can be of greatest service to society" (Hodgkinson 1987: 1). In 1984 the Independent Sector sponsored the publication of *Dimensions of the Independent Sector: A Statistical Profile* (Hodgkinson and Weitzman 1984), a statistical abstract of the nonprofit sector (Weisbrod 1990: 191) that was the first systematic and comparative assessment of the proportion of national employment, income, and earnings generated by the nonprofit sector, as compared to business and government (Block 1987). The abstract was meant to address the fact that the "nonprofit sector was being overlooked by scholars, for whom lack of data was an obstacle" (Weisbrod 1990: 191).[17] By the mid-1980s academic programs or centers focusing on the nonprofit sector had formed, with Rockefeller funding the creation of Yale University's Program on Non-Profit Organizations (Hall 1992).

The Creation of a National Dataset of the Nonprofit Sector

Given an awareness of the lack of adequate data to demonstrate the scope and impact of the nonprofit sector, the Independent Sector led the charge to generate such information.[18] Its goal was to produce a national dataset for its funders and for researchers of this third space.[19] This project was spearheaded by the NCCS, which had its origins in 1980 as a program of the National Charities Information Bureau (NCIB). The NCIB was a longstanding watchdog agency that provided standards and ratings for national nonprofit agencies (Silvergleid 2003); the NCCS was initially intended to generate comparable data for its evaluation of charities. However, it was soon incorporated in 1982 as a 501(c)(3) organization under the sponsorship of the Council on Foundations, the Independent Sector, the NCIB, and the United Way of America, and in 1983 it became an affiliate of the Independent Sector.[20]

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The staff of the NCCS, along with an assortment of academic advisers, was considered at the forefront of identifying and generating a systematic and valid body of knowledge about the US nonprofit sector. These scholars sought to create a systematic national dataset on nonprofit organizations, and the NTEE was one component of that project. The quest to create a national database took several parts, with the NCCS aiming to have state and national government agencies collect and computerize data from a newly standardized Form 990 for nonprofits categorized according to a new classification system. In other words, "if all the states with reporting requirements and the federal government are computerized using the NCCS classification system, the sector and the public in general will finally have a general language to define, chart, describe, and understand this third sector of our society" (National Center for Charitable Statistics 1985). The purpose was data that "can be used for social science research, reports on the financial trends of various organizations, public information, public policy research, management effectiveness through studies of peer organizations and the development of financial indicators for the future of nonprofit organizations" (ibid.).

First, in their quest to produce knowledge of the nonprofit sector, this burgeoning group of professionals turned to the state to generate and collect systematic data on tax-exempt organizations rather than attempt to collect them on their own. These researchers, as predicted by the literature on classification, sought to have local and federal government agencies employ a single classification system by which to categorize, collect, and computerize data on tax-exempt organizations that would then be shared with nonprofit scholars. In symbolic struggles over classification, the state plays an important role as the "supreme tribunal" (Bourdieu 1985: 732). As Bourdieu (1991: 223) noted, the effectiveness of "the act of social magic which consists in trying to bring into existence the thing named . . . is directly proportional to the authority of the person doing the asserting."

The NCCS led a move for tax-exempt organizations to use a single uniform reporting form—a revised Form 990 (a form first required of nonprofits in 1943) that would replace an assortment of disparate, noncomparable, and autonomously developed reporting forms at the state level. While the IRS required the filing of Form 990, states also required that resident nonprofits file either Form 990 or a supplemental form for the attorneys general's offices to monitor and regulate locally domiciled nonprofits. By 1983, for example, 32 states accepted Form 990 as their primary reporting

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document (Lampkin and Boris 2002). As stated in the minutes of a board of directors meeting on January 7, 1982, the NCCS's efforts led the IRS to revise its Form 990 so it could be used uniformly across locales that required charitable annual reports, which "facilitated the development and national acceptance of a revised IRS form 990 as a substitute for varying reporting requirements among the states and the IRS" (National Center for Charitable Statistics 1982). The second critical component of the NCCS's program to develop a national dataset was the States Computerization Project. To that end, according to one NCCS former staff member, the NCCS developed and disseminated a software system (the Charities Registration Auditing System) to enter nonprofits' tax returns in a single and standard Form 990 and trained state attorneys general's offices in its usage.

The NTEE as a New Classification System

The NCCS believed that a national nonprofit database suitable for academic research was contingent on the creation of a systematic and scientifically grounded classification system. As stated in the 1983 report by the Independent Sector's Research Committee, "Without the development of a common language, it is difficult to build a body of statistics or to encourage further theoretical and policy research on the sector" (Independent Sector 1983). Certainly, there was awareness in the nascent nonprofit scholarship of the need for a useful taxonomy of nonprofit organizations (e.g., Kramer 1981). The NTEE was not the first classification system developed for the nonprofit sector, but it was perceived by the NCCS (and by many independent scholars) as a needed and optimal replacement of existing taxonomies, including some scholarly attempts (Gordon and Babchuk 1959; Warriner and Prather 1965). In his review of existing classification systems for the voluntary sector, David Horton Smith (1973: 116) concluded that "all too often voluntary organizations/NGOs (non-governmental nonprofit organizations) have been viewed either as an unclassifiable and amorphous hodge-podge of groups, or as groups that can only be classified in terms of 'common sense' categories such as scientific, economic, political, welfare, and recreational groups."

The NCCS insisted on a new classificatory system despite the existing taxonomies of nonprofit actors and the federal government itself. Table 2 shows the wide assortment of classification systems that preceded the NTEE (Hodgkinson 1990; Sumariwalla 1983).[21] These ranged from comprehen-

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Table 2 Existing classification systems prior to the NTEE

American Association of Fundraising Council	State of California	Council for Financial Aid to Education	Foundation Center	State of New York	Urban Institute	United Way of America
1. Health and Hospitals	1. Health and Medical	1. Health and Welfare	1. Health	1. Health and Rehabilitation	1. Health Care	1. Health
2. Education	2. Educational	2. Education	2. Education	2. Hospitals and Related	2. Education	2. Education
3. Civic and Public Affairs	3. Welfare	3. Civic and Community	6. Welfare	3. Cultural and Educational	3. Housing, Community Development, and Citizen Participation	3. Safety
4. Social Services	4. Religious	4. Culture and the Arts	7. Culture	4. Civic	4. Social Services	4. Social Functioning
5. Arts and Humanities	5. International Activities	5. Other	8. Religion	5. Public Policy Education	5. Culture, Arts, and Recreation	5. Social Support Organizations and Activities
6. Religion			9. Social Sciences	6. Social Welfare		6. Basic Needs
7. Other			10. Science	7. Social, Fraternal, and Professional		7. Environment
				8. Foreign Relations		8. Jobs and Income
				9. Fund-raising and Support Organizations		
				10. Animal Welfare/Environment Preservation		
				11. Other		

Source: Sumariwalla 1983.

sive and encompassing classifications to those intended to capture and categorize only one industry in the nonprofit sector. The IRS, most important, already employed two systems for classifying nonprofit organizations. It conferred tax-exempt status to a specific range of organizations generated out of the 1955 Tax Revenue Code Act. For those organizations receiving 501(c)(3) status, the IRS asked nonprofits when they registered for tax-exempt status to select three activity codes from the IRS's list of 140 possible activities (Internal Revenue Service 2012).

The IRS, as shown in table 3, also classified each nonprofit according to 28 types of tax-exempt organizations within the larger 501 or 521 categories of the US Internal Revenue Code. Public agencies and nonprofit trade associations (including the Foundation Center and the United Way of America) also had generated classifications of members of the third sector. These lists all included a key group—health, education, social welfare, and religion—but they varied in their inclusion of other types of less common and more recently involved members of the voluntary sector.

The NCCS rejected these prior classifications based on two rationales. First, its members argued that the existing systems of classification for nonprofit organizations were not methodologically feasible or able to capture the multiple activities and dimensions of nonprofit organizations. While the classification systems used by large human service agencies (such as the United Way of America's system) were considered too complex, the federal government's systems of classification were considered too simple and not universal in nature. The IRS had developed a long list of categories meriting the status of tax exemption, but it was argued that the classification was neither exhaustive nor mutually exclusive (Hodgkinson 1990; Sumariwalla 1986). As Linda M. Lampkin and Elizabeth T. Boris (2002: 1667) summarize in their history of the NCCS, "These codes were not a system of classification with clear definitions and consistent application." The NCCS rejected the IRS's classification of activity codes because it focused solely on purpose and omitted nonprofits' activities—the actual services provided by the organizations (Hodgkinson 1990).

Second, to establish jurisdiction over a new classification system, the NCCS emphasized the inability of other possible actors—whether the nonprofits themselves or the IRS—to engage in accurate classification of an organization's activities (Hodgkinson and Toppe 1991; Sumariwalla 1986). "Self-classification . . . is often fraught with problems. Users may not take

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Table 3 Types of tax-exempt organizations by Internal Revenue Service code section

Code	Description of organization
501(c)(1)	Government instrumentality; corpus organized under an act of Congress
501(c)(2)	Title-holding corporations for exempt organizations
501(c)(3)	Religious, educational, charitable, scientific, or literary organizations; testing for public safety; prevention of cruelty to children or animals; fostering national or international amateur sports competition
501(c)(4)	Civic leagues, social welfare organizations, and local employee associations
501(c)(5)	Labor, agricultural, and horticultural organizations
501(c)(6)	Business leagues, chambers of commerce, real estate boards, and the like
501(c)(7)	Social and recreational clubs
501(c)(8)	Fraternal beneficiary societies and associations
501(c)(9)	Voluntary employees' beneficiary associations
501(c)(10)	Domestic fraternal societies and associations
501(c)(11)	Teachers' retirement fund associations
501(c)(12)	Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, and the like
501(c)(13)	Cemetery companies
501(c)(14)	State-chartered credit unions and mutual insurance or reserve funds
501(c)(15)	Mutual insurance companies or associations other than life if written premiums for the year do not exceed $350,000
501(c)(16)	Corporations organized to finance crop operations
501(c)(17)	Supplemental unemployment benefit trusts
501(c)(18)	Employee-funded pension trusts (created before June 25, 1959)
501(c)(19)	Posts or organizations of past or present members of the armed forces
501(c)(21)	Black lung benefit trusts
501(c)(22)	Withdrawal liability payment funds
501(c)(23)	Associations of members of the armed forces founded before 1880
501(c)(24)	Trusts in section 4049 of the Employee Retirement Income Security Act of 1974
501(c)(25)	Title-holding corporations or trusts with no more than 35 shareholders or beneficiaries and only one class of stock or beneficial interest
501(c)(26)	State-sponsored high-risk health insurance organizations
501(c)(27)	State-sponsored workers' compensation reinsurance organizations
501(d)	Apostolic and religious organizations
501(e)	Cooperative hospital service organizations
501(f)	Cooperative service organizations of operating educational organizations
501(k)	Child care organizations
501(n)	Charitable risk pools
521(1)	Farmers; cooperative associations

Source: Internal Revenue Service 2011.

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the time to review their options or may lack the expertise to understand the intended meaning of the terms" (National Center for Charitable Statistics 2012c). Clearly, nonprofit scholars—experts in this field of knowledge—were needed to ensure the proper placement of organizations in a classification system. Only a new classification system developed and supervised by professionals with adequate expertise could accurately capture the scope, resources, and contributions of the nonprofit sector.

Yet while the NCCS did rely on government agencies to collect and computerize data on nonprofit organizations, it did not turn over responsibility for the creation of a suitable classification system to the government. Instead, to create a new classification system the NCCS in 1984 appointed a National Classification Task Force chaired by Boris, vice president for research at the Council on Foundations, to design a plan to develop such a system for the nonprofit sector. The goal was a single and central classification system that could capture the full range of organizations in the newly created nonprofit sector. The NCCS is "engaged in a project of supreme importance to all of us, a classification system for not-for-profit organizations. We hope this system will provide a common language and a common base for all of us to begin to build a basic body of knowledge which is coherent and continuous" (Hodgkinson 1985: 18). After several meetings, the task force recommended that Russy D. Sumariwalla, a United Way executive who already had designed that organization's classification system for United Way–funded social welfare agencies, direct the project. In 1986 the NCCS engaged in a pilot test of the NTEE in four states and sent the system to hundreds of national organizations. The final and revised classification system was published in 1987.

The logic of the classificatory system of the NTEE was contingent on but also instantiated the goals of the philanthropic elites and nonprofit scholars to consolidate a nonprofit sector. The NTEE needed to serve a dual purpose. It needed to capture and convey the wide range of nonprofit activities serving the public good, including foundations, intermediary fund-raising organizations, and service-providing agencies. However, it also needed to generate data that demonstrated the philanthropic and economic contributions of those organizations via a method comparable to and ultimately integrated into the one used in the private sector. To do so, the NTEE, with the intention of producing a uniform and regularly generated national dataset for tax-exempt organizations, was modeled after the type of data generated for organizations in the private sector.[22]

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As noted above, the NTEE classifies nonprofits along two dimensions: purpose and services. Classification of an organization's purpose captures the philanthropic activity or the function of the organization in society; it names the specific public purpose that allows the federal government to assign tax-exempt status. The list includes arts, culture, education, health, human services, public, societal benefit, education, the environment and animals, religion related, mutual/membership benefit, international and foreign affairs, and unknown (table 1). As Kirsten A. Grønbjerg (1984: 302) concludes, "The focus on purpose, not just economic activities, captures a fundamental distinction between non-profit organizations and their for-profit counterparts. . . . It is purpose (for example, serving minority communities or improving the environment), not a particular economic activity (for example, operating a pre-school or a publishing house), which gives nonprofits their moral appeal." To capture the wide array of those purposes, the 10 main categories of purpose can be divided into 26 groups and, even more precisely, into about 450 categories.

The NTEE classifies nonprofit organizations in a way that moves them closer in type to for-profit organizations by emphasizing their economic rather than solely their philanthropic contributions. Similarly, in the classification struggles studied by Bourdieu and Luc Boltanski (1981: 149), workers modified their job titles as a form of symbolic capital. They engaged in a reclassification of their occupational field. The Standard Industrial Classification system used to measure firms in the market relies on economic activities as the basis of classification of member organizations. To that end, to model nonprofits after firms, the NTEE codes nonprofit organizations not only by their philanthropic purposes but also by their economic activities, such as fundraising, research, day care, or publishing, to facilitate comparisons across the nonprofit and for-profit sectors (Hodgkinson 1990). In their review of the state of data on the nonprofit sector, for example, Lester M. Salamon and Sarah Dewees (2002: 1716) concluded that "information on nonprofit institutions is often divorced from data on other components of American society, such as business and government, making cross-sectoral comparisons and analysis of inter-sectoral trends difficult." By including attention to both the purposes and the activities of member organizations in the NTEE system of classification, the NCCS sought to address that problem.

Despite commonly recognized drawbacks with the NTEE (Grønbjerg

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1984; Salamon 1993), it has become the standard classificatory system for the nonprofit sector. After the NTEE was formalized in 1987, the NCCS—using data provided by the IRS—reclassified 900,000 nonprofits already in the IRS Master File of Exempt Entities according to the new taxonomy of the NTEE. The IRS then adopted the NTEE in 1993 as the classification system for newly formed nonprofits, and, as hoped, the NTEE was made compatible with the Standard Industrial Classification (and later with the North American Industry Classification System), allowing for comparisons by funders, intermediaries, and scholars of the scope, composition, and contributions of sectors and industries across the private, public, and nonprofit sectors (Hodgkinson and Weitzman 1993).

Similarly, the larger project of reclassifying foundations as part of a newly recognized nonprofit sector with clear benefits for larger society, as originally initiated by Rockefeller and the Filer Commission in 1973, was successful. Although in the 1980s and 1990s some scholars (e.g., Barry and Manno 1987; Rich 1980) and the media still criticized them, foundations escaped further governmental investigation and, more important, additional regulatory oversight (Brilliant 2000).[23] Following the Tax Reform Act of 1969, in the words of Paul N. Ylvisaker (1987: 375), the "attitude of America's legislators [toward foundations] turned from negative to positive."

Conclusion

This article argues that the formation of the NTEE constitutes an example of Bourdieu's concept of a classificatory struggle. Rather than seeing classification systems as embodying existing social relations to ensure social cohesion (Durkheim 2008 [1912]; Durkheim and Mauss 1963 [1903]), this approach emphasizes the contestations that determine the principles of categorization and the accompanying distribution of symbolic power. For Bourdieu, "systems of classification constitute a stake in the struggles that oppose individuals and groups in the routine interactions of daily life as well as in the solitary and collective contests that take place in the fields of politics and cultural production" (Wacquant 1992: 14). This approach emphasizes struggles between groups—specifically, social classes—over the qualities and attributes that permit and characterize the classification of social groups in a society. Through the investigation of the dominant mode of classifica-

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tion in the nonprofit sector, I extend this approach to show that symbolic struggles also take place between social groups and the state over oppositional taxonomies of organizations and sectors in society.

In the case of the NTEE, I have shown that philanthropic elites sought to increase the legitimacy of foundations as social actors by proposing a new classificatory system of societal sectors. By articulating the nonprofit sector alongside the market and the state, the funders and scholars recast foundations as members of an array of actors oriented around the public good but not dissimilar in scope and composition to corporations. In classifying members of the nonprofit sector, the NTEE enhanced the symbolic power of a societal classification system that recognizes the place of foundations in the nonprofit sector.

Notes

I thank two anonymous reviewers and Stefan Bargheer, Alison Gerber, Julian Go, and David Swartz for their valuable comments on this article. A previous version was presented at the 2010 Social Science History Association conference.

1 Despite its frequent usage, the NTEE has faced numerous critiques, both conceptual and methodological (e.g., Froelich and Knoepfle 1996; Smith 1992; Turner et al. 1993). Correspondingly, some alternative classification schemes, such as the Catalogue of Philanthropy (McCully 2008), have been proposed to replace the NTEE.

2 Archival research was conducted at the Ruth Lilly Special Collections and Archives, IUPUI University Library, Indiana University Purdue University, Indianapolis, including the files of the Independent Sector Records (1971–96), the National Charities Information Bureau, the 501(c)(3) Group File (1977–78), and the Commission on Private Philanthropy and Public Needs Records (1964–80).

3 Such a definition by necessity simplifies the ambiguous and complicated nature of defining and bounding the space of the "nonprofit sector." It also signals the variety of ways actors have sought to specify the boundaries of the nonprofit sector. For example, the NTEE includes all tax-exempt organizations specified by the IRS. In contrast, the Independent Sector—one of the foremost professional associations for this third space—defines the nonprofit sector as organizations with 501(c)(3) and 501(c)(4) status along with religious organizations but omits tax-exempt (but typically not tax-deductible) commercial enterprises and membership groups (social clubs, fraternal organizations, etc.) (Leete 2006). For a discussion of the complexities and challenges of defining and delineating this "third space," see Corry 2010; Kendall and Knapp 1995; Najam 1996.

4 Note that other classification systems of the "third sector" exist for regions outside the United States. The International Classification of Nonprofit Organizations, for

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example, was developed to compare nonprofit sectors across multiple nations (Salamon and Anheier 1996).

5 The IRS does not require religious organizations, small nonprofits with annual gross receipts under $25,000, or informal voluntary associations to register or file tax-exempt forms (Internal Revenue Service 2012).

6 For an overview of how the 27 sections of the IRS's 1986 tax code correspond to the classification system of the NTEE, see National Center for Charitable Statistics 2012a.

7 While the Council on Foundations and the Foundation Center existed at the time, neither association was administratively capable of or oriented around the work of defending foundations from public scrutiny and increased governmental regulation (Wadsworth 1975).

8 Alongside the creation of the Filer Commission, the foundation world—funders and professionals—emphasized the value of the philanthropic work of foundations and the development of closer ties to grantees and made efforts to convey openness and professionalization (Frumkin 1999).

9 One important influence on Rockefeller's formation of the Filer Commission was earlier work by Feldstein on the impact of tax law on charitable giving commissioned by the 501(c)(3) Group, an informal group of tax lawyers, executives from philanthropic trade associations and national nonprofit organizations, and advisers to Rockefeller (Hall 1995).

10 The name of this new sector was not clear at first. The Filer Commission interchangeably used "voluntary sphere," "not-for-profit sector," "third sector," and other terms (Commission on Private Philanthropy and Public Needs 1975). For example, in an early 1974 meeting of the Filer Commission, a statement by the Coalition for the Public Good (an association of national nonprofits) concluded: "Lately, as a rhetorical convenience, we have come to group these voluntary activities together and call them a 'sector,' distinct from the government or 'public' sector on the one hand and the commercial or 'private' sector on the other. This sector has no very generally accepted name" (Coalition for the Public Good Thru Voluntary Initiative 1974).

11 As late as 1970, for example, a study of the changing position of philanthropy in the American economy included both public and private giving for social welfare (Dickinson 1970).

12 The Filer Commission, for instance, did not include any representatives from among the recipients of funds, and as a result a separate report was requested and published by the Donee Group (1978), with conclusions markedly disparate from those of the Filer Commission.

13 By implication, this view of the nonprofit sector omits more informal and grassroots organizations (Grønbjerg et al. 2010; Smith 1997).

14 See, for instance, Block 1987; Hall 1992, 1999; and Mirabella 2007 for the history of the larger project by which nonprofit scholars sought to create a legitimate professional identity, including the establishment of credentials, educational training, and professional associations (Freidson 1986).

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15 Thanks to an anonymous reviewer for pointing out that Rockefeller and one or more members of the Filer Commission may have been familiar with the work of these scholars, leading to the language of a third sector in society by the commission and in its final report.

16 Andreas Ortmann (1999) provides a particularly clear instance of foundations' mentality concerning the purpose of foundation-funded academic research. He notes that Hugh Cline, the chair of the Council on Foundations/Foundation Center Joint Committee on Research in 1977, summarized that foundation heads would be willing to support future academic research only if such projects had "systematic planning and overall direction" by a "pass-through agency" (ibid.: 214).

17 However, this report, while deemed seminal in its overview of the composition and scope of the nonprofit sector, could only report on the 11 categories of tax-exempt organizations in the Census of Service Industries, which thus omitted a great deal of variation across nonprofit organizations and some areas altogether (including the environment, civil rights, mental health, or international activities) (Hodgkinson 1990).

18 Existing data were considered piecemeal and inadequate, since the federal government did not regularly collect systematic and comparable data from the Form 990s of tax-exempt organizations (Hodgkinson and Boris 1990). While the IRS did collect data on those nonprofits that filed Form 990s, there were problems with these data. First, according to the NCCS's Executive Director's Progress Report to the Independent Sector's Board of Directors in 1985, by the mid-1980s the IRS only coded two figures from Form 990 for external review by scholars: total assets and total revenue (National Center for Charitable Statistics 1985). More detailed information on nonprofits was collected by the IRS's Statistics of Income Division but only for a national sample of the population. Moreover, IRS data-filing nonprofits suffered from a lack of adequate classification, as I detail elsewhere. Second, the Census of Service Industries also provided data on nonprofit organizations, but those data only included some of the tax-exempt organizations, drew different boundaries of the space than the IRS, and were available only every five years—unlike the annual reporting of Form 990 (Burke 2001).

19 Alongside its generation of a national dataset of nonprofit organizations, the Independent Sector, as well as independent researchers, sought to produce valid national-level data on patterns of individual giving and volunteering (Hodgkinson and Weitzman 1993).

20 In 1986, at the request of its own board of directors and with the approval of the Independent Sector, the NCCS became affiliated with the Urban Institute.

21 In addition, nonprofits could be classified according to the Standard Industrial Code, but nonprofit scholars saw too few relevant categories for tax-exempt organizations. Consequently, the code was deemed "inadequate to define and describe the diversity among the wide range of nonprofit organizations" (Hodgkinson and Toppe 1991: 403).

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22 As Virginia A. Hodgkinson and Murray Weitzman (1993: 143) note, the NCCS intended to "work with the Statistics of Income (SOI) Division of the Internal Revenue Service (IRS) and other IRS officials to build an institutional series compiled from the 990 and 990 PF tax returns similar to the series built on business through the Department of Commerce and the Small Business Administration."

23 In part, this normative shift toward foundations resulted from the growing salience of the nonprofit sector in providing public goods, given the policies of Presidents Ronald Reagan and Bill Clinton (Frumkin 2002; Smith and Lipsky 1993).

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