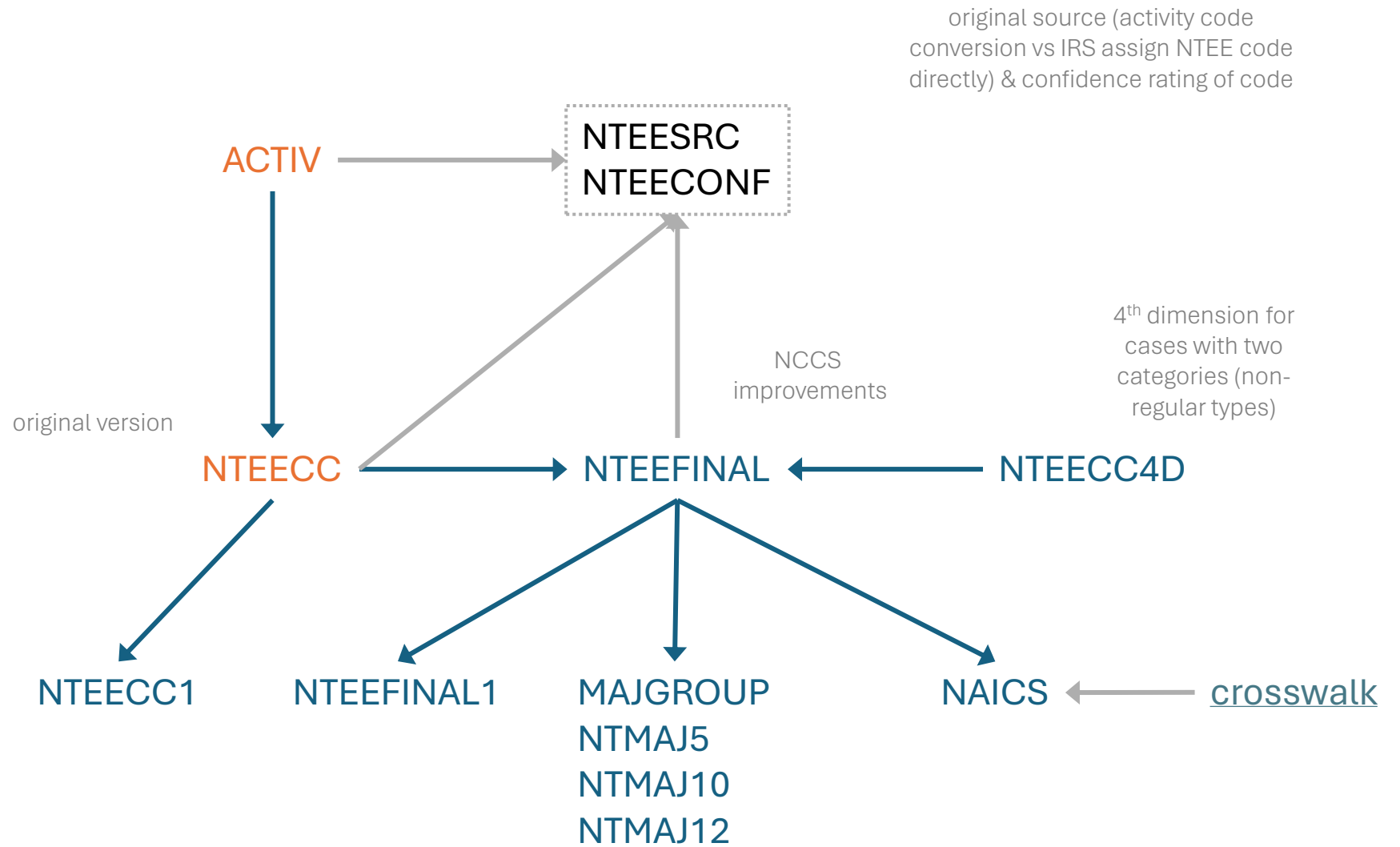
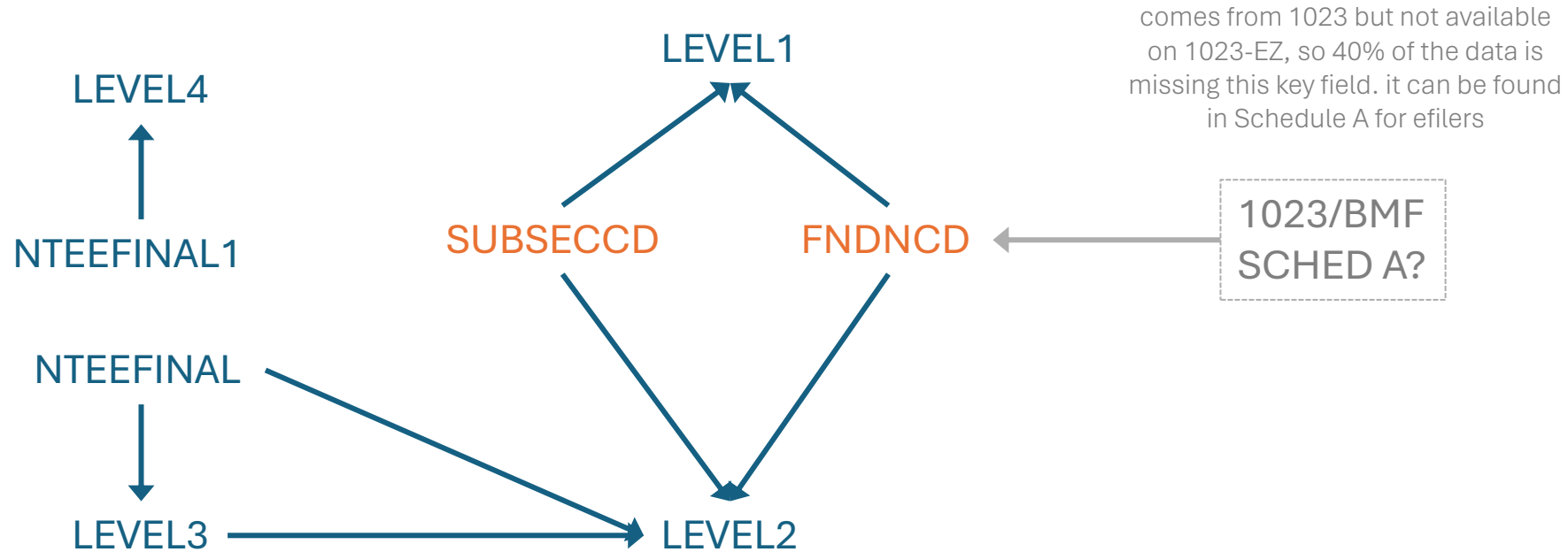


BMF METADATA CODEBOOK

MISSION



TAX EXEMPT STATUS



FRCD (filing requirements)
ORGCD (corp form)
DEDUCT (donation deduct status)

Source:
IRS BMF/1023
NCCS
Quality Control

LEVEL 1			
:---- -----:			
PC		1369667	
PF		89136	

501c
501c3

LEVEL 1			
:---- -----:			
OT		342320	

501c other

LEVEL 3

AR	Arts, culture and humanities
ED	Education
EN	Environment/animals
HE	Health
HS	Human Services
IN	International, foreign affairs
MO	Other mutual benefit
MR	Pension and retirement funds
PB	Public, societal benefit
RE	Religion related
UN	Unknown, unclassified
ZA	Single organization support
ZB	Fundraising within NTEE major group
ZC	Private grantmaking foundations
ZD	Public foundations
ZE	General fundraising
ZF	Other Supporting Public Benefit

SUBSECCD	Subsector Code 501c()
01	01- Corporations originated under Act of Congress, including Federal Credit Unions
02	02- Title holding corporation for a tax-exempt organization.
03	03- Religious, educational, charitable, scientific, and literary organizations...
04	04- Civic leagues, social welfare organizations, and local associations of employees
05	05- Labor, agricultural, horticultural organizations. These are educational or instruct. grps...
06	06- Business leagues, chambers of commerce, real estate boards, etc. formed to improve conditions...
07	07- Social and recreational clubs which provide pleasure, recreation, and social activities.
08	08- Fraternal beneficiary societies and associations, with lodges providing for payment of life...
09	09- Voluntary employees' beneficiary ass'ns (including fed. employees' voluntary beneficiary...
10	10- Domestic fraternal societies and assoc's-lodges devoting their net earnings to charitable...
11	11- Teachers retirement fund associations.
12	12- Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or coop...
13	13- Cemetery companies, providing burial and incidental activities for members.
14	14- State-chartered credit unions, mutual reserve funds, offering loans to members...
15	15- Mutual insurance cos. ar associations, providing insurance to members substantially at cost...
16	16- Cooperative organizations to finance crop operations, in conjunction with activities ...
17	17- Supplemental unemployment benefit trusts, providing payments of suppl. unemployment comp...
18	18- Employee funded pension trusts, providing benefits under a pension plan funded by employees...
19	19- Post or organization of war veterans.
20	20- Trusts for prepaid group legal services, as part of a qual. group legal service plan or plans.
21	21- Black lung trusts, satisfying claims for compensation under Black Lung Acts.
22	22- Multiemployer Pension Plan
23	23- Veterans association formed prior to 1880
24	24-Trust described in Section 4049 of ERISA
25	25- Title Holding Company for Pensions, etc
26	26- State-Sponsored High Risk Health Insurance Organizations
27	27- State-Sponsored Workers Compensation Reinsurance
40	40- Apostolic and religious orgs. - 501(d)
50	50- Cooperative Hospital Service Organization - 501(e)
60	60- Cooperative Service Org. of Operating Educ. Org.- 501(f)
70	70- Child Care Organization - 501(k)
71	71- Charitable Risk Pool
80	80- Farmers' Cooperatives
81	81- Qualified State-Sponsored Tuition Program
82	82- 527 Political Organizations
90	90- 4947(a)(2) Split Interest Trust
91	91- 4947(a)(1) Public Charity (Files 990/990-EZ)
92	92- 4947(a)(1) Private Foundations
93	93- 1381(a)(2) Taxable Farmers Cooperative
CO	CO- Unspecified 501(c) Organization Other Than 501(c)(3)

LEVEL 2

# M	Mutual Benefit Public Charity
# O	Operating Public Charity
# S	Supporting Public Charity

		OT		PC		PF	
:-- -----: -----: -----:							
M		54411		4014		17	
O		279658		1218511		3537	
S		8251		147142		85582	

FNDCCD

- 00 All organizations except 501(c)(3)
- 02 Private operating foundation exempt from paying excise taxes on investment income
- 03 Private operating foundation (other)
- 04 Private non-operating foundation
- 09 Suspense
- 10 Church 170(b)(1)(A)(i)
- 11 School 170(b)(1)(A)(ii)
- 12 Hospital or medical research organization 170(b)(1)(A)(iii)
- 13 Organization that operates for the benefit of a college or university and is owned or operated by a governmental unit 170(b)(1)(A)(iv)
- 14 Governmental unit 170(b)(1)(A)(v)
- 15 Organization that receives a substantial part of its support from a governmental unit or the general public 170(b)(1)(A)(vi)
- 16 Organization that normally receives no more than one-third of its support from gross investment income and unrelated business income and at the same time more than one-third of its support from contributions, fees, and gross receipts related to exempt purposes 509(a)(2)
- 17 Organizations operated solely for the benefit of and in conjunction with organizations described in 10 through 16 above 509(a)(3)
- 18 Organization organized and operated to test for public safety 509(a)(4)
- 21 509(a)(3) Type I
- 22 509(a)(3) Type II
- 23 509(a)(3) Type III functionally integrated
- 24 509(a)(3) Type III not functionally integrated

LEVEL1

```
def all_level1(self, df, name):
    """
    Generates a piecewise value based on SUBSECCD and FNDNCD.

    ARGUMENTS
    df (DataFrame) : Core file dataframe

    RETURNS
    Series or dask.core.DataFrame
    """
    def level1(row):
        sbcd = float(row['SUBSECCD'])
        fndc = float(row['FNDNCD'])

        if sbcd > 3 or sbcd == 1 or sbcd == 2:
            return 'O'
        elif sbcd == 3 and (fndc in [2, 3, 4]):
            return 'PF'
        elif sbcd == 3 and (fndc not in [2, 3, 4]):
            return 'PC'
        elif (sbcd not in [0, 3, np.NaN]) and (fndc in [0, np.NaN]):
            return 'O'
        elif (sbcd in [0, np.NaN]) and (fndc not in [0, 2, 3, 4, 9,
np.NaN]):
            return 'PC'
        elif (sbcd in [0, np.NaN]) and (fndc in [2, 3, 4]):
            return 'PF'
        else:
            return 'U'

    data_dict_entry = ''
    self.main.data_dict.report_column(name, data_dict_entry, 'Calculated',
['CO', 'PC', 'PF'])
    if self.parallelize:
        return self.parallel_apply(df, level1)
    else:
        return df.apply(lambda r: level1(r), axis=1)
```

LEVEL2

```
def all_level2(self, df, name):
    """
    Generates a piecewise value based on SUBSECCD, FNDNCD, LEVEL3 and NTEEFINAL.

    ARGUMENTS
    df (DataFrame) : Core file dataframe

    RETURNS
    Series or dask.core.DataFrame
    """
    def level2(row):
        sbcd = float(row['SUBSECCD'])
        fndc = float(row['FNDNCD'])
        lvl3 = row['LEVEL3']
        ntf = row['NTEEFINAL']

        if sbcd == 3 and fndc == 4:
            return 'S'
        elif sbcd == 3 and fndc == 17:
            return 'S'
        elif lvl3 is not np.NaN and lvl3 is not '' and lvl3[0] == 'Z':
            return 'S'
        elif ntf is not np.NaN and ntf is not '' and ntf[0] == 'Y':
            return 'M'
        else:
            return 'O'

    data_dict_entry = ''
    self.main.data_dict.report_column(name, data_dict_entry, 'Calculated', ['CO', 'PC', 'PF'])
    if self.parallelize:
        return self.parallel_apply(df, level2)
    else:
        return df.apply(lambda r: level2(r), axis=1)
```

LEVEL3

```
def all_level3(self, df, name):
    """
    Generates a piecewise value based on NTEEFINAL.

    ARGUMENTS
    df (DataFrame) : Core file dataframe

    RETURNS
    Series or dask.core.DataFrame
    """
    def level3(row):
        ntf = row['NTEEFINAL']

        if ntf is np.NaN or ntf == '':
            return '-'
        elif ntf[:2] != 'B8' and ntf[1:3] == '11':
            return 'ZA'
        elif ntf[:2] != 'B8' and ntf[1:3] == '12':
            return 'ZB'
        elif ntf[0] == 'T' and ntf[1] == '2':
            return 'ZC'
        elif ntf[0] == 'T' and ntf[1] == '3':
            return 'ZD'
        elif ntf[0] == 'T' and ntf[1] == '7':
            return 'ZE'
        elif ntf[0] == 'T' and ntf[1:3] in ['90', '99']:
            return 'ZF'
        elif ntf[0] == 'T' and ntf[1] == '6':
            return 'ZF'
        elif ntf[:3] == 'Y30':
            return 'MR'
        elif ntf[0] == 'Y' and ntf[1:3] != '30':
            return 'MO'
        elif ntf[0] == 'A':
            return 'AR'
        elif ntf[0] == 'B':
            return 'ED'
        elif ntf[0] in ['C', 'D']:
            return 'EN'
        elif ntf[0] in ['E', 'F', 'G', 'H']:
            return 'HE'
        elif ntf[0] in ['I', 'J', 'K', 'L', 'M', 'N', 'O', 'P']:
            return 'HS'
        elif ntf[0] == 'Q':
            return 'IN'
        elif ntf[0] in ['R', 'S', 'T', 'U', 'V', 'W']:
            return 'PB'
        elif ntf[0] == 'X':
            return 'RE'
        elif ntf[0] == 'Z':
            return 'UN'
        else:
            return '-'
```


Replace by Tax Exempt Purpose Types

LEVEL3

AR	Arts, culture and humanities
ED	Education
EN	Environment/animals
HE	Health
HS	Human Services
IN	International, foreign affairs
MO	Other mutual benefit
MR	Pension and retirement funds
PB	Public, societal benefit
RE	Religion related
UN	Unknown, unclassified

ZA	Single organization support
ZB	Fundraising within NTEE major group

ZC	Private grantmaking foundations
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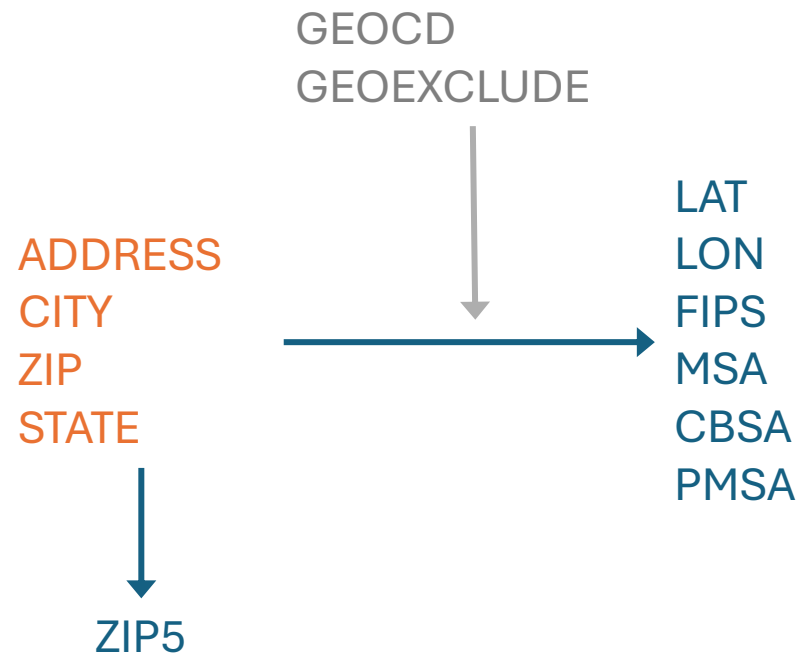
Replaced by NTEEV2 L5 types

- RG - Regular Nonprofit
- AA - Alliance/Advocacy Organizations
- MT - Management and Technical Assistance
- PA - Professional Societies/Associations
- RP - Research Institutes and/or Public Policy Analysis
- MS - Monetary Support - Single Organization
- MM - Monetary Support - Multiple Organizations
- NS - Nonmonetary Support Not Elsewhere Classified (N.E.C.)

Replaced by new Foundation Taxonomy

- name
- label
- description
- fnd_type
- fnd_subtype
- is_fnd_x
- is_private_x
- is_public_x
- type_501c
- type_501c3_x
- type_501not3_x
- deduct_income_x
- deduct_donations_x

LOCATION



Source:
IRS BMF/1023
NCCS
Quality Control

NEW METADATA ATTRIBUTES

TAX EXEMPT PURPOSE TYPES

SUBSECCD → tax exempt types table

type_501c	exempt_type	exempt_subtype	govt	req_990	option_990EZ	donations_deduct	political	member_restrict	supporting
1	MEMBER	CORPORATION	FEDERAL	N	N	RESTRICTED	REGULAR		INDEPENDENT
2	MEMBER	CORPORATION	NO REQ	Y	Y	NO	LIMITED		SUBORDINATE
3	SOCIETAL	GENERAL	NO REQ	Y	PF_N	UNLIMITED	REGULAR	N	INDEPENDENT
4	SOCIETAL	GENERAL	NO REQ	Y	Y	NO	LIMITED	N	INDEPENDENT
5	MEMBER	SPECIAL INT GRP	NO REQ	Y	Y	NO	LIMITED	Y	INDEPENDENT
6	SOCIETAL	GENERAL	NO REQ	Y	Y	NO	LIMITED	N	INDEPENDENT
7	SOCIETAL	MEMBERSHIP	NO REQ	Y	Y	NO	REGULAR	N	INDEPENDENT
8	MEMBER	SPECIAL INT GRP	NO REQ	Y	Y	RESTRICTED	REGULAR	N	LODGE
9	MEMBER	INSURANCE	NO REQ	Y	Y	NO	REGULAR	N	INDEPENDENT
10	SOCIETAL	MEMBERSHIP	NO REQ	Y	Y	RESTRICTED	REGULAR	Y	LODGE
11	MEMBER	PENSION	NO REQ	Y	Y	NO	REGULAR	Y	INDEPENDENT
12	MEMBER	INSURANCE	NO REQ	Y	Y	NO	REGULAR	Y	INDEPENDENT
13	SOCIETAL	GENERAL	NO REQ	Y	Y	UNLIMITED	REGULAR	Y	INDEPENDENT
14	MEMBER	COOPERATIVE	STATE	Y	Y	NO	REGULAR	Y	INDEPENDENT
15	MEMBER	INSURANCE	NO REQ	Y	Y	NO	REGULAR	Y	INDEPENDENT
16	SOCIETAL	COOPERATIVE	NO REQ	Y	Y	NO	REGULAR	Y	INDEPENDENT
17	MEMBER	INSURANCE	NO REQ	Y	Y	NO	REGULAR	N	INDEPENDENT
18	MEMBER	PENSION	NO REQ	Y	Y	NO	REGULAR	Y	INDEPENDENT
19	SOCIETAL	MEMBERSHIP	NO REQ	Y	Y	NO	REGULAR	Y	INDEPENDENT
20	MEMBER	DEFUNCT	NO REQ				REGULAR		INDEPENDENT
21	MEMBER	INSURANCE	NO REQ	Y	N	NO	REGULAR	N	INDEPENDENT
22	MEMBER	PENSION	NO REQ	Y	Y	NO	REGULAR		
23	MEMBER	SPECIAL INT GRP	NO REQ	Y	Y	NO	LIMITED	Y	INDEPENDENT
24	MEMBER	DEFUNCT	NO REQ			NO	REGULAR		INDEPENDENT
25	MEMBER	CORPORATION	NO REQ	Y	Y	NO	REGULAR		SUBORDINATE
26	MEMBER	INSURANCE	STATE	Y	Y	NO	REGULAR		INDEPENDENT
27	MEMBER	INSURANCE	STATE	Y	Y	NO	REGULAR	Y	INDEPENDENT
28	MEMBER	PENSION	NO REQ	Y	N	NO	REGULAR		INDEPENDENT
29	MEMBER	INSURANCE	NO REQ	Y	N	NO	REGULAR		INDEPENDENT
40	MEMBER	MEMBERSHIP	NO REQ	N	N	NO		Y	INDEPENDENT
50	SOCIETAL	COOPERATIVE	NO REQ	Y	Y	UNLIMITED		N	SUBORDINATE
60	SOCIETAL	COOPERATIVE	NO REQ	Y	Y	UNLIMITED		Y	SUBORDINATE
70	SOCIETAL	GENERAL	NO REQ	Y	Y	UNLIMITED		N	INDEPENDENT
71	SOCIETAL	COOPERATIVE	NO REQ	Y	Y	UNLIMITED		Y	SUBORDINATE
72	SOCIETAL	GENERAL	NO REQ	Y	N	NO			INDEPENDENT
80	SOCIETAL	COOPERATIVE	NO REQ	N	N	NO		Y	INDEPENDENT
81	MEMBER	PENSION	STATE			NO			INDEPENDENT

type_501c	exempt_type	exempt_subtype	description
1	MEMBER	CORPORATION	501(c)(1)- Corporations originated under Act of Congress, including Federal Credit Unions
2	MEMBER	CORPORATION	501(c)(2)- Title holding corporation for a tax-exempt organization
3	SOCIETAL	GENERAL	501(c)(3)- Religious, educational, charitable, scientific, and literary organizations
4	SOCIETAL	GENERAL	501(c)(4) - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees
5	MEMBER	SPECIAL INT GRP	501(c)(5) - Labor, Agricultural and Horticultural Organizations
6	SOCIETAL	GENERAL	501(c)(6)- Business leagues, chambers of commerce, real estate boards, etc. formed to improve conditions
7	SOCIETAL	MEMBERSHIP	501(c)(7)- Social and recreational clubs which provide pleasure, recreation, and social activities
8	MEMBER	SPECIAL INT GRP	501(c)(8)- Fraternal beneficiary societies and associations, with lodges providing for payment of life
9	MEMBER	INSURANCE	501(c)(9)- Voluntary employees' beneficiary ass'ns (including fed. employees' voluntary beneficiary
10	SOCIETAL	MEMBERSHIP	501(c)(10)- Domestic fraternal societies and assoc's-lodges devoting their net earnings to charitable
11	MEMBER	PENSION	501(c)(11)- Teachers retirement fund associations
12	MEMBER	INSURANCE	501(c)(12)- Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or coop
13	SOCIETAL	GENERAL	501(c)(13)- Cemetery companies, providing burial and incidental activities for members
14	MEMBER	COOPERATIVE	501(c)(14) - State-chartered credit unions, mutual reserve funds, offering loans to members
15	MEMBER	INSURANCE	501(c)(15) - Mutual insurance cos. ar associations, providing insurance to members substantially at cost
16	SOCIETAL	COOPERATIVE	501(c)(16) - Cooperative organizations to finance crop operations, in conjunction with activities
17	MEMBER	INSURANCE	501(c)(17) - Supplemental unemployment benefit trusts, providing payments of suppl. unemployment comp
18	MEMBER	PENSION	501(c)(18) - Employee funded pension trusts, providing benefits under a pension plan funded by employees
19	SOCIETAL	MEMBERSHIP	501(c)(19) - Post or organization of war veterans
20	MEMBER	DEFUNCT	501(c)(20) - Trusts for prepaid group legal services, as part of a qual. group legal service plan or plans
21	MEMBER	INSURANCE	501(c)(21) - Black lung trusts, satisfying claims for compensation under Black Lung Acts
22	MEMBER	PENSION	501(c)(22) - Multiemployer Pension Plan
23	MEMBER	SPECIAL INT GRP	501(c)(23) - Veterans association formed prior to 1880
24	MEMBER	DEFUNCT	501(c)(24) -Trust described in Section 4049 of ERISA
25	MEMBER	CORPORATION	501(c)(25) - Title Holding Company for Pensions, etc
26	MEMBER	INSURANCE	2501(c)(26) - State-Sponsored High Risk Health Insurance Organizations
27	MEMBER	INSURANCE	501(c)(27) - State-Sponsored Workers Compensation Reinsurance
28	MEMBER	PENSION	501(c)(28) - National Railroad Retirement Investment Trust (NRRIT)
29	MEMBER	INSURANCE	501(c)(29) - Qualified Nonprofit Health Insurance Issuers
40	MEMBER	MEMBERSHIP	501(d) - Apostolic and religious orgs. - 501(d)
50	SOCIETAL	COOPERATIVE	501(e) - Cooperative Hospital Service Organization - 501(e)
60	SOCIETAL	COOPERATIVE	501(f) - Cooperative Service Org. of Operating Educ. Org.- 501(f)
70	SOCIETAL	GENERAL	501(k) - Child Care Organization - 501(k)
71	SOCIETAL	COOPERATIVE	501(n) - Charitable Risk Pool
72	SOCIETAL	GENERAL	501(q) - Credit Counseling Organizations
80	SOCIETAL	COOPERATIVE	521 - Farmers' Cooperatives
81	MEMBER	PENSION	529 - Qualified State-Sponsored Tuition Program