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| **Explanation of Codes Used for the 2016 Exempt Organization Study Files** | |
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| **Name / Element Code** | **Notes and Valid Codes** |
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| **SCPL** |  |
| Scpl | A unique 12-digit code created by SOI |
|  |  |
| **Exemption** |  |
| subcd (on Form 990) | IRC Section (501(c)) under which tax-exemption was granted: |
| e050 (on Form 990-EZ) | 03 - Charitable organizations |
|  | 04 - Civic Leagues and Social Welfare Organizations |
|  | 05 - Labor and Agricultural Organizations |
|  | 06 - Business Leagues, Real Estate Boards, etc. |
|  | 07 - Social and Recreational Clubs |
|  | 08 - Fraternal Beneficiary Societies |
|  | 09 - Voluntary Employee Beneficiary Associations |
|  |  |
| **Type Code** |  |
| Type | C – Corporation |
|  | T – Trust |
|  | A – Association |
|  | O – Other  null - No box checked |
|  |  |
| **Condition Code** |  |
| Cond | A - Amended return |
|  | T – Termination |
|  | P - Application pending |
|  | S - Group return (Form 990-EZ only) |
|  | X - Substitute return  null – No condition code |
|  |  |
| **NTEE Code** |  |
| Ntee | National Taxonomy of Exempt Entities |
|  | A list of NTEE codes and descriptions is available. |
|  |  |
| **Public Inspection** |  |
| public\_inspctn | Because an organization may use multiple forms of public inspection, this field |
|  | may be a single digit or some combination of digits. |
|  | 1 - Own website |
|  | 2 - Another's website |
|  | 3 - Upon request  4 - Other  null - No boxes checked |
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| **Method of Accounting** |  |
| method\_of\_acctng | 1 – Cash |
|  | 2 – Accrual |
|  | 3 – Other |
|  | null - No box checked |
| **Non-PF Reason Code** |  |
| non\_pf\_status\_cd | Schedule A |
|  | 01 - Church, convention of churches, etc. |
|  | 02 – School |
|  | 03 - Hospital, or a cooperative hospital service organization |
|  | 04 - Medical research organization |
|  | 05 - Organization operated for the benefit of a college or university |
|  | 06 - Federal, state, or local government or governmental Unit |
|  | 07 - Organization that receives a substantial part of its support from a |
|  | governmental unit or from the general public |
|  | 08 - Community Trust |
|  | 09 – Agricultural research organization |
|  | 10 - Organization that normally receives: less than 1/3 of its support from |
|  | gross investment income and unrelated taxable business income and |
|  | more than 1/3 of its support from contribution, membership fees, etc |
|  | 11 - Organization operated to test for public safety |
|  | 12 - Supporting organization |
|  | 00 - No box checked |
|  |  |
| **Type of Supporting Org** |  |
| type\_suprtng\_org | Schedule A |
|  | Required of orgs with a non-PF reason code of '013' |
|  | 1 - Type I |
|  | 2 - Type II |
|  | 3 - Type III-Functionally integrated |
|  | 4 - Type III-Non-functionally integrated |
|  | 0 - No box checked |
|  |  |
| **Type of Supported Org** |  |
| suprtd\_typ\_org | Supported Organizations table |
|  | Values of 1 through 11 refer to the non-PF reason code (above) |
|  | Values beginning with a “C” refer to the IRC Subsection Code exemption |
|  | Values of 99 mean field was blank or unable to be determined |
|  |  |
| **Purpose of Easement** |  |
| purpose\_of\_esmnt | Schedule D |
|  | Because an organization may hold multiple types of easements, this field |
|  | may be a single digit or some combination of digits. |
|  | 1 – Preservation of land |
|  | 2 – Protection of natural habitat |
|  | 3 – Preservation of open space |
|  | 4 – Preservation of a historically important land area |
|  | 5 – Preservation of a certified historic structure |
|  | null – No boxes checked |

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| **Use of Art Collection** | |  | | |
| use\_of\_collection | | Schedule D | | |
|  | | Because an organization may use its collection for multiple purposes, this | | |
|  | | field may be a single digit or some combination of digits. | | |
|  | | 1 – Public exhibition | | |
|  | | 2 – Scholarly research | | |
|  | | 3 – Preservation for future generations | | |
|  | | 4 – Loan or exchange programs | | |
|  | | 5 – Other  null – No boxes checked | | |
|  | |  | | |
| **Fundraising Activities** | |  | | |
| g\_fndrsng\_actvs | | Schedule G | | |
|  | | Because an organization may use multiple fundraising methods, this field | | |
|  | | may be a single digit or some combination of digits. | | |
|  | | 1 – Mail solicitations | | |
|  | | 2 – Email solicitations | | |
|  | | 3 – Phone solicitations | | |
|  | | 4 – In-person solicitations | | |
|  | | 5 – Solicitations of non-government grants | | |
|  | | 6 – Solicitations of government grants | | |
|  | | 7 – Special fundraising events | | |
|  | | null – No boxes checked | | |
| **Charity Care Policy** | |  | | |
| plcy\_appld | | Schedule H | | |
|  | | 1 – Applied uniformly to all hospitals | | |
|  | | 2 – Applied uniformly to most hospitals | | |
|  | | 3 – Generally tailored to individual hospitals  null – No box checked | | |
| **Medicare Methodology** | |  | | |
| cst\_mthdlgy | | Schedule H | | |
|  | | 1 – Cost accounting system | | |
|  | | 2 – Cost to charge ratio | | |
|  | | 3 – Other  null – No box checked | | |
| **Type of Facility** | |  | | |
| type\_of\_fclty | | Schedule H - Facilities table | | |
|  | | Because a single facility may comprise many types, this field may be | | |
|  | | a single digit or some combination of digits. | | |
|  | | 1 – Licensed hospital | | |
|  | | 2 – General medical & surgical | | |
|  | | 3 – Children’s hospital | | |
|  | | 4 – Teaching hospital | | |
|  | | 5 – Critical access hospital | | |
|  | | 6 – Research facility | | |
|  | | 7 – ER (24 hours) | | |
|  | | 8 – ER (Other)  9 – Other | | |
|  | | null – No boxes checked | | |
| **What CHNA describes** | |  |
| chna\_descr | | Schedule H – CHNA checklist |
|  | | Because a single facility may comprise many types, this field may be |
|  | | a single digit or some combination of digits. |
|  | | 1 -- A definition of the community served |
|  | | 2 -- Demographics of the community |
|  | | 3 -- Existing facilities in the community |
|  | | 4 -- How data were obtained |
|  | | 5 -- The health needs of the community |
|  | | 6 -- Primary and chronic disease needs |
|  | | 7 -- Identifying and prioritizing community health needs |
|  | | 8 -- Consulting with persons representing the community |
|  | | 9 -- Information gaps that limit ability to assess needs |
|  | | 10 – Other |
|  | | null – No boxes checked |
|  | |  |
| **How CHNA made available** | |  |
| chna\_public | | Schedule H – CHNA checklist |
|  | | Because a single facility may comprise many types, this field may be |
|  | | a single digit or some combination of digits. |
|  | | 1 -- Hospital facility's website  2 – Other website |
|  | | 3 – Paper copy available upon request |
|  | | 4 – Other |
|  | | null – No boxes checked |
|  | |  |
| **Basis for amounts** | |  |
| bss\_for\_amts | | Schedule H – CHNA checklist |
|  | | Because a single facility may comprise many types, this field may be |
|  | | a single digit or some combination of digits. |
|  | | 1 – Federal Poverty Guidelines  2 – Income level |
|  | | 3 -- Asset level |
|  | | 4 -- Medical indigency |
|  | | 5 -- Insurance status |
|  | | 6 – Under insurance status  7 -- Residency |
|  | | 8 – Other |
|  | | null – No boxes checked |

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| |  |  | | --- | --- | | **How FAP is explained** |  | | how\_fap\_explnd | Schedule H – CHNA checklist | |  | Because a single facility may comprise many types, this field may be | |  | a single digit or some combination of digits. | |  | 1 – Described information the hospital may require  2 – Described supporting documents the hospital may require | |  | 3 – Provided contact information of hospital staff  4 – Provided contact information of nonprofit or gov org | |  | 5 -- Other | |  | null – No boxes checked |     **How measures were publicized** | |
| how\_msrs\_pblczd | Schedule H – CHNA checklist |
|  | Because a single facility may comprise many types, this field may be |
|  | a single digit or some combination of digits. |
|  | 1 – FAP available on the hospital's website |
|  | 2 – FAP application on hospital website |
|  | 3 – FAP plain language doc on website  4 – FAP available on request |
|  | 5 -- FAP application available on request |
|  | 6 –FAP plain language doc available on request |
|  | 7 – Notice of availability conspicuously displayed |
|  | 8 – Notified members of community  9 – Translated into languages of LEP  10 – Other |
|  | null – No boxes checked |
|  |  |
| **Nonpayment methods** |  |
| nnpymnt\_actn\_mthds | Schedule H – CHNA checklist |
|  | Because a single facility may comprise many types, this field may be |
|  | a single digit or some combination of digits. |
|  | 1 -- Reporting to credit agency |
|  | 2 – Selling debt to another party |
|  | 3 – Deferring or denying care  4 -- Legal or judicial actions |
|  | 5 -- Other similar actions  6 – None of these actions |
|  | null – No boxes checked |
|  |  |
| **Collection methods** |  |
| coll\_acty\_mthds | Schedule H – CHNA checklist |
|  | Because a single facility may comprise many types, this field may be |
|  | a single digit or some combination of digits. |
|  | 1 -- Reporting to credit agency |
|  | 2 – Selling debt to another party  3 – Deferring or denying care |
|  | 4 – Legal or judicial actions |
|  | 5 -- Other similar actions |
|  | null – No boxes checked |
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| **Pre-collection activities** | |  |
| pre\_coll\_acty | | Schedule H – CHNA checklist |
|  | | Because a single facility may comprise many types, this field may be |
|  | | a single digit or some combination of digits. |
|  | | 1 – Provided written notice |
|  | | 2 – Orally notified |
|  | | 3 – Processed incomplete and complete FAP |
|  | | 4 – Made presumptive eligibility determinations |
|  | | 5 – Other  6 – None of these were made |
|  | | null – No boxes checked |
|  | |  |
| **Reason for no ER policy** | |  |
| rsn\_no\_nndscrm\_plcy | | Schedule H – CHNA checklist |
|  | | Because a single facility may comprise many types, this field may be |
|  | | a single digit or some combination of digits. |
|  | | 1 -- No emergency care |
|  | | 2 -- Policy was not in writing |
|  | | 3 -- Limited who was eligible to receive care |
|  | | 4 – Other |
|  | | null – No boxes checked |
|  | |  |
| **How were charges determined** | | |
| max\_amt\_dtrmnd | | Schedule H – CHNA checklist |
|  | | Because a single facility may comprise many types, this field may be |
|  | | a single digit or some combination of digits. |
|  | | 1 – Look-back method based on Medicare |
|  | | 2 -- Look-back method based on Medicare and private insurers |
|  | | 3 -- Look-back method for Medicaid and/or Medicare/private insurers |
|  | | 4 – Prospective Medicare/Medicaid method |
|  | | null – No boxes checked |
| **Fringe Benefits** | |  | | |
| fringe\_bnfts | | Schedule J | | |
|  | | Because an organization may offer multiple fringe benefits, this field may be | | |
|  | | a single digit or some combination of digits. | | |
|  | | 1 – First-class or charter travel | | |
|  | | 2 – Travel for companions | | |
|  | | 3 – Tax indemnification and gross-up payments | | |
|  | | 4 – Discretionary spending account | | |
|  | | 5 – Housing allowance or residence for personal use | | |
|  | | 6 – Payments for business use of personal residence | | |
|  | | 7 – Health or social club dues or initiation fees | | |
|  | | 8 – Personal services | | |
|  | | null – No boxes checked | | |

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| **Establish Compensation** |  |
| estab\_comp\_mthd | Schedule J |
|  | Because an organization may use multiple methods to establish compensation |
|  | levels, this field may be a single digit or some combination of digits. |
|  | 1 – Compensation committee |
|  | 2 – Independent compensation consultant |
|  | 3 – Form 990 of other organizations |
|  | 4 – Written employment contract |
|  | 5 – Compensation survey or study |
|  | 6 – Approval by the board or compensation committee |
|  | null – No boxes checked |

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| **Hours per Week** (990) |  |
| avg\_hrs\_per\_week | [On the Form 990 Compensation file only] |
|  | Values represent actual hours per week reported, with the following exceptions |
|  | 98 - "Part time" |
|  | 99 - Hours per week unknown |
|  |  |
| **Hours per Week** (990-EZ) |  |
| c010 | [On the Form 990-EZ Compensation file only] |
|  | Values represent actual hours per week reported, with the following exceptions |
|  | 77 - Institutional trustee |
|  | 98 - "Part time" |
|  | 99 - Hours per week unknown |
|  |  |
| **Position** |  |
| Position | [On the Form 990 Compensation file only] |
|  | Because employees may hold multiple positions, this field may contain a |
|  | single digit or some combination of digits. |
|  | 1 - Individual trustee or director |
|  | 2 - Institutional trustee |
|  | 3 - Officer |
|  | 4 - Key employee |
|  | 5 - Highly-compensated employee |
|  | 6 - Former |
|  | null - No boxes checked |

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| **Sample Code** |  |
| samp\_cd | 501(c)(3) orgs: |
|  | 31 - Assets under $500,000 |
|  | 32 - Assets $500,000 under $1,000,000 |
|  | 33 - Assets $1,000,000 under $2,500,000 |
|  | 34 - Assets $2,500,000 under $5,000,000 |
|  | 35 - Assets $5,000,000 under $20,000,000 |
|  | 36 - Assets $20,000,000 under $50,000,000 |
|  | 37 - Assets $50,000,000 or more  38 - All e-filed hospital returns\* |
|  |  |
|  | 501(c)(4)-(9) orgs: |
|  | 41 - Assets under $150,000 |
|  | 42 - Assets $150,000 under $300,000 |
|  | 43 - Assets $300,000 under $1,000,000 |
|  | 44 - Assets $1,000,000 under $4,000,000 |
|  | 45 - Assets $4,000,000 under $10,000,000 |
|  | 1. - Assets $10,000,000 or more |
| **Number of Rows** |  |
| (Multiple locations) | A count of the number of rows reported in the designated table. |
|  | Due to resource constraints, the data in these tables are not transcribed.  A value of ‘9999’ indicates an unknown number of entries – usually due to a missing attachment. |

rows\_hghst\_pd\_fndrsrs (Schedule G)

rows\_lqdtn\_trmntn\_dsltn (Schedule N)

rows\_sale\_xchg\_dspstn (Schedule N)

rows\_dsrgrdd\_ents (Schedule R)

rows\_rltd\_tx\_exmpt\_orgs (Schedule R)

rows\_rltd\_txbl\_prtnrshps (Schedule R)

rows\_rltd\_txbl\_corp\_trst (Schedule R)

rows\_trnsctns\_w\_rltd\_orgs (Schedule R