

EXEMPT ORGANIZATIONS BUSINESS MASTER FILE EXTRACT (EO BMF)

INTRODUCTION

Exempt organization information is extracted monthly from the Internal Revenue Service's Business Master File. This is a cumulative file, and the data are the most recent information the IRS has for these organizations.

If you have any questions about the tax-exempt organizations or the content of the files, please contact TE/GE Customer Account Services toll-free line at 1-877-829-5500

The files are available in comma separated value (CSV) format and contain the fields described below. They are divided by region and by state. State and region are determined from the filing address and generally represent the location of an organization's headquarters, which may or may not represent the state(s) in which an organization has operations. Records are sorted by Employer Identification Number (EIN). There is one file for each state, the District of Columbia, and Puerto Rico, and one file for International (non-domestic) organizations. There are four region files:

Region 1: Northeast Area - Includes Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey

Region 2: Mid-Atlantic and Great Lakes Area - Includes Pennsylvania, Ohio, West Virginia, District of Columbia, Maryland, Delaware, Virginia, North Carolina, South Carolina, Michigan, Kentucky, Indiana, Illinois, Wisconsin, Minnesota, Iowa, Nebraska, South Dakota, North Dakota.

Region 3: Gulf Coast and Pacific Coast Area - Includes Tennessee, Georgia, Florida, Alabama, Mississippi, Missouri, Arkansas, Louisiana, Texas, Oklahoma, Kansas, Montana, Wyoming, Colorado, New Mexico, Arizona, Utah, Nevada, Idaho, California, Oregon, Washington, Alaska, Hawaii

Region 4: All Other Areas – Includes International and all others.

The IRS exempt organization data have been accumulated since the inception of the tax-exempt statutes. A determination letter is issued to an organization upon the granting of an exemption and is considered valid throughout the life of the organization, as long as the organization complies with the provisions of its exemption.

If an organization's exemption is revoked, an announcement to inform potential donors of the revocation is published in the Internal Revenue Bulletin. In addition, the organization's name is removed from publicly accessible venues, including this file. A list of recent revocations may be found on the on-line at: [http://www.irs.gov/Charities-&Non-Profits/Charitable-Organizations/Recent-Revocations-of-501\(c\)\(3\)-Determinations-Latest-Additions-and-Table-of-Links](http://www.irs.gov/Charities-&Non-Profits/Charitable-Organizations/Recent-Revocations-of-501(c)(3)-Determinations-Latest-Additions-and-Table-of-Links)

NOTE: Split-interest trusts are no longer included in this database.

FIELDS AVAILABLE

All exempt organization records on this file will contain the following data fields:

Column Name	Contents
EIN	Employer Identification Number (EIN)
NAME	Primary Name of Organization
ICO	In Care of Name
STREET	Street Address
CITY	City
STATE	State
ZIP	Zip Code

GROUP	Group Exemption Number
SUBSECTION	Subsection Code
AFFILIATION	Affiliation Code
CLASSIFICATION	Classification Code(s)
RULING	Ruling Date
DEDUCTIBILITY	Deductibility Code
FOUNDATION	Foundation Code
ACTIVITY	Activity Codes
ORGANIZATION	Organization Code
STATUS	Exempt Organization Status Code
TAX_PERIOD	Tax Period
ASSET_CD	Asset Code
INCOME_CD	Income Code
FILING_REQ_CD	Filing Requirement Code
PF_FILING_REQ_CD	PF Filing Requirement Code
ACCT_PD	Accounting Period
ASSET_AMT	Asset Amount
INCOME_AMT	Income Amount (includes negative sign if amount is negative)
REVENUE_AMT	Form 990 Revenue Amount (includes negative sign if amount is negative)
NTEE_CD	National Taxonomy of Exempt Entities (NTEE) Code
SORT_NAME	Sort Name (Secondary Name Line)

DEFINITIONS

EMPLOYER IDENTIFICATION NUMBER (EIN)

Employer Identification Number (EIN) is a nine digit number assigned by the IRS to identify a particular organization's account.

IN CARE OF NAME

In Care Of Name is the person (officer, director, etc.) to whose attention any correspondence should be directed.

GROUP EXEMPTION NUMBER (GEN)

This is a four-digit internal number assigned to central/parent organizations holding group exemption letters.

AFFILIATION CODE

Affiliation Code defines the organizational grouping.

Code Description

- 1 Central - This code is used if the organization is a central type organization (no group exemption) of a National, Regional or Geographic grouping of organizations.
- 2 Intermediate - This code is used if the organization is an intermediate organization (no group exemption) of a National, Regional or Geographic grouping of organizations (such as a state headquarters of a national organization).
- 3 Independent - This code is used if the organization is an independent organization or an independent auxiliary

(i.e., not affiliated with a National, Regional, or Geographic grouping of organizations).

6 Central - This code is used if the organization is a parent (group ruling) and is not a church or 501(c)(1) organization.

7 Intermediate - This code is used if the organization is a group exemption intermediate organization of a National, Regional or Geographic grouping of organizations.

8 Central - This code is used if the organization is a parent (group ruling) and is a church or 501(c)(1) organization.

9 Subordinate - This code is used if the organization is a subordinate in a group ruling.

SUBSECTION CODE AND CLASSIFICATION CODE

Subsection Codes are the codes shown under section 501(c) of the Internal Revenue Code of 1986, which define the category under which an organization may be exempt. A table of subsection and classification codes (which reflects a further breakdown of the Internal Revenue Code subsections) can be found in the section entitled "Table of EO Subsection and Classification Codes" (below). One to four different classification codes may be present.

RULING DATE

This is the month and year (YYYYMM) on a ruling or determination letter recognizing the organization's exempt status.

DEDUCTIBILITY CODE

Deductibility Code signifies whether contributions made to an organization are deductible.

Code Description

- 1 Contributions are deductible.
- 2 Contributions are not deductible.
- 4 Contributions are deductible by treaty (foreign organizations).

FOUNDATION CODE

Code Description

- 00 All organizations except 501(c)(3)
- 02 Private operating foundation exempt from paying excise taxes on investment income
- 03 Private operating foundation (other)
- 04 Private non-operating foundation
- 09 Suspense
- 10 Church 170(b)(1)(A)(i)
- 11 School 170(b)(1)(A)(ii)
- 12 Hospital or medical research organization 170(b)(1)(A)(iii)
- 13 Organization which operates for benefit of 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 which 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

TYPE OF ORGANIZATION CODE

This defines the type of organization as follows:

<u>Code</u>	<u>Description</u>
1	Corporation
2	Trust
3	Co-operative
4	Partnership
5	Association

ADVANCE RULING EXPIRATION DATE

Elimination of the Advance Ruling Process

On September 9, 2008, the IRS issued temporary Income Tax Regulations, which eliminate the advance ruling process for a section 501(c)(3) organization. Under the new regulations, a new 501(c)(3) organization will be classified as a publicly supported charity, and not a private foundation, if it can show that it reasonably can be expected to be publicly supported when it applies for tax-exempt status.

Under the old regulations, an organization that wanted to be recognized by the IRS as a publicly supported charity instead of a private foundation had to go through an extended two-step process. First, the organization had to declare that it expected to be publicly supported on an on-going basis. Then, after five years, it had to file Form 8734, Support Schedule for Advance Ruling Period, showing the IRS that it actually met the public support test. If it didn't meet the test, it was designated a tax-exempt private foundation and would be subject to stricter rules.

The new rules no longer require the organization to file Form 8734 after completing its first five tax years. Moreover, the organization retains its public charity status for its first five years regardless of the public support actually received during that time. Instead, beginning with the organization's sixth taxable year, it must establish that it meets the public support test by showing that it is publicly supported on its Schedule A to Form 990, Return of Organization Exempt From Income Tax. Transition rules apply to organizations that have previously received advance rulings.

EXEMPT ORGANIZATION STATUS CODE

The EO Status Code defines the type of exemption held by the organization. The following is a list of EO status codes and their definitions included in these files:

<u>Code</u>	<u>Description</u>
01	Unconditional Exemption
02	Conditional Exemption
12	Trust described in section 4947(a)(2) of the IR Code
25	Organization terminating its private foundation status under section 507(b)(1)(B) of the Code

TAX PERIOD

This is the tax period of the latest return filed (YYYYMM).

ASSET CODE

Asset Codes relate to the book value amount of assets shown on the most recent Form 990 series return filed by the

organization. See table below.

INCOME CODE

Income Codes relate to the amount of income shown on the most recent Form 990 series return filed by the organization. See table below.

ASSET CODE/INCOME CODE TABLE

<u>Code</u>	<u>Description(\$)</u>
0	0
1	1 to 9,999
2	10,000 to 24,999
3	25,000 to 99,999
4	100,000 to 499,999
5	500,000 to 999,999
6	1,000,000 to 4,999,999
7	5,000,000 to 9,999,999
8	10,000,000 to 49,999,999
9	50,000,000 to greater

FILING REQUIREMENT CODE

This indicates the primary return(s) the organization is required to file.

<u>Code</u>	<u>Form Numbers</u>
01	990 (all other) or 990EZ return
02	990 - Required to file Form 990-N - Income less than \$25,000 per year
03	990 - Group return
04	990 - Required to file Form 990-BL, Black Lung Trusts
06	990 - Not required to file (church)
07	990 - Government 501(c)(1)
13	990 - Not required to file (religious organization)
14	990 - Not required to file (instrumentalities of states or political subdivisions)
00	990 - Not required to file (all other)

PF FILING REQUIREMENT CODE

<u>Code</u>	<u>Form Numbers</u>
1	990-PF return
0	No 990-PF return

ACCOUNTING PERIOD

This designates the accounting period or fiscal year ending date (Jan - Dec) of the organization (MM).

ASSET AMOUNT

Asset Amount is an amount from the most recent Form 990 series return filed by the organization. Asset Amount is the Book Value Total Assets End of Year - PART X Balance Sheet Line 16 Col. (B) shown on the Form 990. This field is also from PART II, Line 25, Col. (B) EOY on Form 990EZ and PART II, Line 16, Col. (b) on Form 990PF. This field is dollars only.

INCOME AMOUNT

Income Amount is a computer generated amount from the most recent Form 990 series return filed by the organization. Income Amount is computer generated using PART I, Total Revenue Line 12 and adding "back in" the expense items, i.e. Line 6b (Rental Expenses) shown on the Form 990 return. On Form 990EZ it is generated using PART I, Line 9 and adding "back in" the expense items, i.e. Line 5b (Cost or Other Basis Expenses). Income Amount for Form 990PF is generated using Part I, Line 10b (Cost of Goods) and adding Part I, Line 12, Col. (A) (Total Revenue Col. A) and Part IV, Line 1, Col. (G) (Cost or Other Basis). This field is dollars only.

FORM 990 REVENUE AMOUNT

Amount from Form 990, Part 1, Line 12, or Part 1, Line 9, of Form 990EZ.

SORT NAME LINE (SECONDARY NAME LINE)

Sort Name Line is another name under which the organization does business. Also used for trade names, chapter names, or local numbers for subordinate organizations of group rulings.

TABLE OF EO SUBSECTION AND CLASSIFICATION CODES

Subsection Code	Classification Code	Description
01	1	Government Instrumentality
02	1	Title-Holding Corporation
03	1	Charitable Organization
03	2	Educational Organization
03	3	Literary Organization
03	4	Organization to Prevent Cruelty to Animals
03	5	Organization to Prevent Cruelty to Children
03	6	Organization for Public Safety Testing
03	7	Religious Organization
03	8	Scientific Organization
04	1	Civic League
04	2	Local Association of Employees
04	3	Social Welfare Organization
05	1	Agricultural Organization
05	2	Horticultural Organization
05	3	Labor Organization
06	1	Board of Trade
06	2	Business League
06	3	Chamber of Commerce
06	4	Real Estate Board
07	1	Pleasure, Recreational, or Social Club
08	1	Fraternal Beneficiary Society, Order or Association
09	1	Voluntary Employees' Beneficiary Association (Non-Govt. Emps.)
09	2	Voluntary Employees' Beneficiary Association (Govt. Emps.)
10	1	Domestic Fraternal Societies and Associations
11	1	Teachers Retirement Fund Assoc.
12	1	Benevolent Life Insurance Assoc.
12	2	Mutual Ditch or Irrigation Co.
12	3	Mutual Cooperative Telephone Co.
12	4	Organization Like Those on Three Preceding Lines
13	1	Burial Association
13	2	Cemetery Company

14	1	Credit Union
14	2	Other Mutual Corp. or Assoc.
15	1	Mutual Insurance Company or Assoc. Other Than Life or Marine
16	1	Corp. Financing Crop Operations
17	1	Supplemental Unemployment Compensation Trust or Plan
18	1	Employee Funded Pension Trust (Created Before 6/25/59)
19	1	Post or Organization of War Veterans
20	1	Legal Service Organization
21	1	Black Lung Trust
22	1	Multiemployer Pension Plan
23	1	Veterans Assoc. Formed Prior to 1880
24	1	Trust Described in Sect. 4049 of ERISA
25	1	Title Holding Co. for Pensions, etc.
26	1	State-Sponsored High Risk Health Insurance Organizations
27	1	State-Sponsored Workers' Compensation Reinsurance
29	1	ACA 1322 Qualified Nonprofit Health Insurance Issuers
40	1	Apostolic and Religious Org. (501(d))
50	1	Cooperative Hospital Service Organization (501(e))
60	1	Cooperative Service Organization of Operating Educational Organization (501(f))
70	1	Child Care Organization (501(k))
71	1	Charitable Risk Pool
81	1	Qualified State-Sponsored Tuition Program
92	1	4947(a)(1) - Private Foundation (Form 990PF Filer)

ACTIVITY CODES

An organization formerly listed up to three activity codes on application Forms 1023 and 1024. These are codes which reflect an organization's purposes, activities, operations, or type. From one to three activity codes may be in this field. Note: activity codes became obsolete with the adoption of the National Taxonomy of Exempt Entity (NTEE) coding system in January 1995. However, organizations determined to be exempt prior to that date will reflect the activity codes previously assigned.

Religious Activities

- 001** Church, synagogue, etc
- 002** Association or convention of churches
- 003** Religious order
- 004** Church auxiliary
- 005** Mission
- 006** Missionary activities
- 007** Evangelism
- 008** Religious publishing activities
- Book store (use 918)
- Genealogical activities (use 094)
- 029** Other religious activities

Schools, Colleges and Related Activities

- 030** School, college, trade school, etc.
- 031** Special school for the blind, handicapped, etc
- 032** Nursery school
- Day care center (use 574)
- 033** Faculty group
- 034** Alumni association or group
- 035** Parent or parent-teachers association
- 036** Fraternity or sorority

- Key club (use 323)
- 037** Other student society or group
- 038** School or college athletic association
- 039** Scholarships for children of employees
- 040** Scholarships (other)
- 041** Student loans
- 042** Student housing activities
- 043** Other student aid
- 044** Student exchange with foreign country
- 045** Student operated business
- Financial support of schools, colleges, etc. (use 602)
- Achievement prizes or awards (use 914)
- Student bookstore (use 918)
- Student travel (use 299)
- Scientific research (see Scientific Research Activities)
- 046** Private school
- 059** Other school related activities

Cultural, Historical of Other Educational Activities

- 060** Museum, zoo, planetarium, etc.
- 061** Library
- 062** Historical site, records or reenactment
- 063** Monument
- 064** Commemorative event (centennial, festival, pageant, etc.)
- 065** Fair
- 088** Community theatrical group
- 089** Singing society or group
- 090** Cultural performances
- 091** Art exhibit
- 092** Literary activities
- 093** Cultural exchanges with foreign country
- 094** Genealogical activities
- Achievement prizes awards (use 914)
- Gifts or grants to individuals (use 561)
- Financial support of cultural organizations (use 602)
- 119** Other cultural or historical activities

Other Instructions and Training Activities

- 120** Publishing activities
- 121** Radio or television broadcasting
- 122** Producing films
- 123** Discussion groups, forums, panels lectures, etc.
- 124** Study and research (non-scientific)
- 125** Giving information or opinion (see also Advocacy)
- 126** Apprentice training
- Travel tours (use 299)
- 149** Other instruction and training

Health Services and Related Activities

- 150** Hospital
- 151** Hospital auxiliary
- 152** Nursing or convalescent home
- 153** Care and housing for the aged (see also 382)
- 154** Health clinic

- 155 Rural medical facility
- 156 Blood bank
- 157 Cooperative hospital service organization
- 158 Rescue and emergency service
- 159 Nurses register or bureau
- 160 Aid to the handicapped (see also 031)
- 161 Scientific research (diseases)
- 162 Other medical research
- 163 Health insurance (medical, dental, optical, etc.)
- 164 Prepared group health plan
- 165 Community health planning
- 166 Mental health care
- 167 Group medical practice association
- 168 In-faculty group practice association
- 169 Hospital pharmacy, parking facility, food services, etc.
- 179 Other health services

Scientific Research Activities

- 180 Contact or sponsored scientific research for industry
- 181 Scientific research for government
- Scientific research (diseases)(use 161)
- 199 Other scientific research activities

Business and Professional Organizations

- 200 Business promotion (chamber of commerce, business league, etc.
- 201 Real estate association
- 202 Board of trade
- 203 Regulating business
- 204 Promotion of fair business practices
- 205 Professional association
- 206 Professional association auxiliary
- 207 Industry trade shows
- 208 Convention displays
- Testing products of public safety (use 905)
- 209 Research, development and testing
- 210 Professional athletic league
- Attracting new industry (use 403)
- Publishing activities (use 120)
- Insurance or other benefits for members (see Employee or Membership Benefit Organizations)
- 211 Underwriting municipal insurance
- 212 Assigned risk insurance activities
- 213 Tourist bureau
- 229 Other business or professional group

Farming and Related Activities

- 230 Farming
- 231 Farm bureau
- 232 Agricultural group
- 233 Horticultural group
- 234 Farmers cooperative marketing or purchasing
- 235 Farmers cooperative marketing or purchasing
- FFA, FHA, 4-H club, etc (use 322)
- Fair (use 065)
- 236 Dairy herd improvement association

- 237 Breeders association
- 249 Other farming and related activities

Mutual Organizations

- 250 Mutual ditch, irrigation, telephone, electric company or like organization
- 251 Credit union
- 252 Reserve funds or insurance for domestic building and loan association, cooperative bank, or mutual savings bank
- 253 Mutual insurance company
- 254 Corporation organized under an Act of Congress (see also use (904)
- Farmers cooperative marketing or purchasing (use 234)
- Cooperative hospital service organization (use 157)
- 259 Other mutual organization

Employee of Membership Benefit Organizations

- 260 Fraternal Beneficiary society, order, or association
- 261 Improvement of conditions of workers
- 262 Association of municipal employees
- 263 Association of employees
- 264 Employee or member welfare association
- 265 Sick, accident, death, or similar benefits
- 266 Strike benefits
- 267 Unemployment benefits
- 268 Pension or retirement benefits
- 269 Vacation benefits
- 279 Other services or benefits to members or employees

Sports, Athletic Recreational and Social Activities

- 280 Country club
- 281 Hobby club
- 282 Dinner club
- 283 Variety club
- 284 Dog club
- 285 Women's club
- Garden club (use 356)
- 286 Hunting or fishing club
- 287 Swimming or tennis club
- 288 Other sports club
- Boys Club, Little League, etc (use 321)
- 296 Community center
- 297 Community recreational facilities (park, playground, etc)
- 298 Training in sports
- 299 Travel tours
- 300 Amateur athletic association
- School or college athletic association (use 038)
- 301 Fundraising athletic or sports event
- 317 Other sports or athletic activities
- 318 Other recreational activities
- 319 Other social activities

Youth Activities

- 320 Boy Scouts, Girl Scouts, etc.
- 321 Boys Club, Little League, etc.
- 322 FFA, FHA, 4-H club, etc.
- 323 Key club

- 324 YMCA, YWCA, YMCA, etc.
- 325 Camp
- 326 Care and housing of children (orphanage, etc)
- 327 Prevention of cruelty to children
- 328 Combat juvenile delinquency
- 349 Other youth organization or activities

Conservation, Environmental and Beautification Activities

- 350 Preservation of natural resources (conservation)
- 351 Combating or preventing pollution (air, water, etc)
- 352 Land acquisition for preservation
- 353 Soil or water conservation
- 354 Preservation of scenic beauty
- Litigation (see Litigation and Legal Aid Activities)
- Combat community deterioration (use 402)
- 355 Wildlife sanctuary or refuge
- 356 Garden club
- 379 Other conservation, environmental or beautification activities

Housing Activities

- 380 Low-income housing
- 381 Low and moderate income housing
- 382 Housing for the aged (see also 153)
- Nursing or convalescent home (use 152)
- Student housing (use 042)
- Orphanage (use 326)
- 398 Instruction and guidance on housing
- 399 Other housing activities

Inner City or Community Activities

- 400 Area development, redevelopment or renewal
- Housing (see Housing Activities)
- 401 Homeowners association
- 402 Other activity aimed at combating community deterioration
- 403 Attracting new industry or retaining industry in an area
- 404 Community promotion
- Community recreational facility (use 297)
- Community center (use 296)
- 405 Loans or grants for minority businesses
- Job training, counseling, or assistance (use 566)
- Day care center (use 574)
- Referral service (social agencies) (use 569)
- Legal aid to indigents (use 462)
- 406 Crime prevention
- 407 Voluntary firemen's organization or auxiliary
- Rescue squad (use 158)
- 408 Community service organization
- 429 Other inner city or community benefit activities

Civil Rights Activities

- 430 Defense of human and civil rights
- 431 Elimination of prejudice and discrimination (race, religion, sex, national origin, etc)
- 432 Lessen neighborhood tensions
- 449 Other civil rights activities

Litigation and Legal Aid Activities

- 460** Public interest litigation activities
- 461** Other litigation or support of litigation
- 462** Legal aid to indigents
- 463** Providing bail
- 465** Plan under IRC section 120

Legislative and Political Activities

- 480** Propose, support, or oppose legislation
- 481** Voter information on issues or candidates
- 482** Voter education (mechanics of registering, voting etc.)
- 483** Support, oppose, or rate political candidates
- 484** Provide facilities or services for political campaign activities
- 509** Other legislative and political activities

Advocacy Attempt to influence public opinion concerning:

- 510** Firearms control
- 511** Selective Service System
- 512** National defense policy
- 513** Weapons systems
- 514** Government spending
- 515** Taxes or tax exemption
- 516** Separation of church and state
- 517** Government aid to parochial schools
- 518** U.S. foreign policy
- 519** U.S. military involvement
- 520** Pacifism and peace
- 521** Economic-political system of U.S.
- 522** Anti-communism
- 523** Right to work
- 524** Zoning or rezoning
- 525** Location of highway or transportation system
- 526** Rights of criminal defendants
- 527** Capital punishment
- 528** Stricter law enforcement
- 529** Ecology or conservation
- 530** Protection of consumer interests
- 531** Medical care service
- 532** Welfare systems
- 533** Urban renewal
- 534** Busing student to achieve racial balance
- 535** Racial integration
- 536** Use of intoxicating beverage
- 537** Use of drugs or narcotics
- 538** Use of tobacco
- 539** Prohibition of erotica
- 540** Sex education in public schools
- 541** Population control
- 542** Birth control methods
- 543** Legalized abortion
- 559** Other matters

Other Activities Directed to Individuals

- 560 Supplying money, goods or services to the poor
- 561 Gifts or grants to individuals (other than scholarships)
- Scholarships for children of employees (use 039)
- Scholarships (other) (use 040)
- Student loans (use 041)
- 562 Other loans to individuals
- 563 Marriage counseling
- 564 Family planning
- 565 Credit counseling and assistance
- 566 Job training, counseling, or assistance
- 567 Draft counseling
- 568 Vocational counseling
- 569 Referral service (social agencies)
- 572 Rehabilitating convicts or ex-convicts
- 573 Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.
- 574 Day care center
- 575 Services for the aged (see also 153 ad 382)
- Training f or aid to the handicapped (see 031 and 160)

Activities Purposes and Activities

- 600 Community Chest, United Way, etc.
- 601 Booster club
- 602 Gifts, grants, or loans to other organizations
- 603 Non-financial services of facilities to other organizations

Other Purposes and Activities

- 900 Cemetery or burial activities
- 901 Perpetual (care fund (cemetery, columbarium, etc)
- 902 Emergency or disaster aid fund
- 903 Community trust or component
- 904 Government instrumentality or agency (see also 254)
- 905 Testing products for public safety
- 906 Consumer interest group
- 907 Veterans activities
- 908 Patriotic activities
- 909 Non-exempt charitable trust described in section 4947(a)(1) of the Code
- 910 Domestic organization with activities outside U.S.
- 911 Foreign organization
- 912 Title holding corporation
- 913 Prevention of cruelty to animals
- 914 Achievement pries of awards
- 915 Erection or maintenance of public building or works
- 916 Cafeteria, restaurant, snack bar, food services, etc.
- 917 Thrift ship, retail outlet, etc.
- 918 Book, gift or supply store
- 919 Advertising
- 920 Association of employees
- 921 Loans or credit reporting
- 922 Endowment fund or financial services
- 923 Indians (tribes, cultures, etc.)
- 924 Traffic or tariff bureau
- 925 Section 501(c)(1) with 50% deductibility
- 926 Government instrumentality other than section 501(c)
- 927 Fundraising

928	4947(a)(2) trust
930	Prepaid legal services pan exempt under IRC section 501(c)(20)
931	Withdrawal liability payment fund
990	Section 501(k) child care organization
994	Described in section 170(b)(1)(a)(vi) of the Code
995	Described in section 509(a)(2) of the Code
998	"Unspecified"

National Taxonomy of Exempt Entities (NTEE) Code

The National Taxonomy of Exempt Entities (NTEE) Code is a four digit code used to classify an exempt organization in terms of its primary exempt activity. A table of the codes found in the first three-digits can be found described below. The first digit (Common Code) is a modifier used to describe activities in support of nonprofit organizations. The fourth digit further defines the classification of the organization and is not defined here.

Common Codes (first digit)

<u>Code</u>	<u>Description</u>
A	Arts, Culture and Humanities
B	Educational Institutions and Related Activities
C	Environmental Quality, Protection and Beautification
D	Animal-Related
E	Health – General and Rehabilitative
F	Mental Health, Crisis Intervention
G	Diseases, Disorders, Medical Disciplines
H	Medical Research
I	Crime, Legal-Related
J	Employment, Job-Related
K	Food, Agriculture and Nutrition
L	Housing, Shelter
M	Public Safety, Disaster Preparedness and Relief
N	Recreation, Sports, Leisure, Athletics
O	Youth Development
P	Human Services – Multipurpose and Other
Q	International, Foreign Affairs and National Security
R	Civil Rights, Social Action, Advocacy
S	Community Improvement, Capacity Building
T	Philanthropy, Voluntarism and Grantmaking Foundations
U	Science and Technology Research Institutes, Services
V	Social Science Research Institutes, Services
W	Public, Society Benefit – Multipurpose and Other
X	Religion-Related, Spiritual Development
Y	Mutual/Membership Benefit Organizations, Other
Z	Unknown

NATIONAL TAXONOMY OF EXEMPT ENTITIES - CORE CODES

*N.E.C. (Not Elsewhere Classified)

<u>A</u>	<u>Arts, Culture and Humanities</u>
A01	Alliance/Advocacy Organizations
A02	Management & Technical Assistance
A03	Professional Societies, Associations

- A05 Research Institutes and/or Public Policy Analysis
- A11 Single Organization Support
- A12 Fund Raising and/or Fund Distribution
- A19 Nonmonetary Support N.E.C.*
- A20 Arts, Cultural Organizations - Multipurpose
- A23 Cultural, Ethnic Awareness
- A25 Arts Education
- A26 Arts Council/Agency
- A30 Media, Communications Organizations
- A31 Film, Video
- A32 Television
- A33 Printing, Publishing
- A34 Radio
- A40 Visual Arts Organizations
- A50 Museum, Museum Activities
- A51 Art Museums
- A52 Children's Museums
- A54 History Museums
- A56 Natural History, Natural Science Museums
- A57 Science and Technology Museums
- A60 Performing Arts Organizations
- A61 Performing Arts Centers
- A62 Dance
- A63 Ballet
- A65 Theater
- A68 Music
- A69 Symphony Orchestras
- A6A Opera
- A6B Singing, Choral
- A6C Music Groups, Bands, Ensembles
- A6E Performing Arts Schools
- A70 Humanities Organizations
- A80 Historical Societies, Related Historical Activities
- A84 Commemorative Events
- A90 Arts Service Organizations and Activities
- A99 Arts, Culture, and Humanities N.E.C.

B Education

- B01 Alliance/Advocacy Organizations
- B02 Management & Technical Assistance
- B03 Professional Societies, Associations
- B05 Research Institutes and/or Public Policy Analysis
- B11 Single Organization Support
- B12 Fund Raising and/or Fund Distribution
- B19 Nonmonetary Support N.E.C.
- B20 Elementary, Secondary Education, K - 12
- B21 Kindergarten, Preschool, Nursery School, Early Admissions
- B24 Primary, Elementary Schools
- B25 Secondary, High School
- B28 Specialized Education Institutions
- B30 Vocational, Technical Schools
- B40 Higher Education Institutions
- B41 Community or Junior Colleges
- B42 Undergraduate College (4-year)
- B43 University or Technological Institute
- B50 Graduate, Professional Schools (Separate Entities)

- B60 Adult, Continuing Education
- B70 Libraries
- B80 Student Services, Organizations of Students
- B82 Scholarships, Student Financial Aid Services, Awards
- B83 Student Sororities, Fraternities
- B84 Alumni Associations
- B90 Educational Services and Schools - Other
- B92 Remedial Reading, Reading Encouragement
- B94 Parent/Teacher Group
- B99 Education N.E.C.

C Environmental Quality, Protection and Beautification

- C01 Alliance/Advocacy Organizations
- C02 Management & Technical Assistance
- C03 Professional Societies, Associations
- C05 Research Institutes and/or Public Policy Analysis
- C11 Single Organization Support
- C12 Fund Raising and/or Fund Distribution
- C19 Nonmonetary Support N.E.C.
- C20 Pollution Abatement and Control Services
- C27 Recycling Programs
- C30 Natural Resources Conservation and Protection
- C32 Water Resource, Wetlands Conservation and Management
- C34 Land Resources Conservation
- C35 Energy Resources Conservation and Development
- C36 Forest Conservation
- C40 Botanical, Horticultural, and Landscape Services
- C41 Botanical Gardens, Arboreta and Botanical Organizations
- C42 Garden Club, Horticultural Program
- C50 Environmental Beautification and Aesthetics
- C60 Environmental Education and Outdoor Survival Programs
- C99 Environmental Quality, Protection, and Beautification N.E.C.

D Animal-Related

- D01 Alliance/Advocacy Organizations
- D02 Management & Technical Assistance
- D03 Professional Societies, Associations
- D05 Research Institutes and/or Public Policy Analysis
- D11 Single Organization Support
- D12 Fund Raising and/or Fund Distribution
- D19 Nonmonetary Support N.E.C.
- D20 Animal Protection and Welfare
- D30 Wildlife Preservation, Protection
- D31 Protection of Endangered Species
- D32 Bird Sanctuary, Preserve
- D33 Fisheries Resources
- D34 Wildlife Sanctuary, Refuge
- D40 Veterinary Services
- D50 Zoo, Zoological Society
- D60 Other Services - Specialty Animals
- D61 Animal Training, Behavior
- D99 Animal-Related N.E.C.

E Health - General and Rehabilitative

- E01 Alliance/Advocacy Organizations
- E02 Management & Technical Assistance

- E03 Professional Societies, Associations
- E05 Research Institutes and/or Public Policy Analysis
- E11 Single Organization Support
- E12 Fund Raising and/or Fund Distribution
- E19 Nonmonetary Support N.E.C.
- E20 Hospitals and Related Primary Medical Care Facilities
- E21 Community Health Systems
- E22 Hospital, General
- E24 Hospital, Specialty
- E30 Health Treatment Facilities, Primarily Outpatient
- E31 Group Health Practice (Health Maintenance Organizations)
- E32 Ambulatory Health Center, Community Clinic
- E40 Reproductive Health Care Facilities and Allied Services
- E42 Family Planning Centers
- E50 Rehabilitative Medical Services
- E60 Health Support Services
- E61 Blood Supply Related
- E62 Ambulance, Emergency Medical Transport Services
- E65 Organ and Tissue Banks
- E70 Public Health Program (Includes General Health and Wellness Promotion Services)
- E80 Health, General and Financing
- E86 Patient Services - Entertainment, Recreation
- E90 Nursing Services (General)
- E91 Nursing, Convalescent Facilities
- E92 Home Health Care
- E99 Health - General and Rehabilitative N.E.C.

F Mental Health, Crisis Intervention

- F01 Alliance/Advocacy Organizations
- F02 Management & Technical Assistance
- F03 Professional Societies, Associations
- F05 Research Institutes and/or Public Policy Analysis
- F11 Single Organization Support
- F12 Fund Raising and/or Fund Distribution
- F19 Nonmonetary Support N.E.C.
- F20 Alcohol, Drug and Substance Abuse, Dependency Prevention and Treatment
- F21 Alcohol, Drug Abuse, Prevention Only
- F22 Alcohol, Drug Abuse, Treatment Only
- F30 Mental Health Treatment - Multipurpose and N.E.C.
- F31 Psychiatric, Mental Health Hospital
- F32 Community Mental Health Center
- F33 Group Home, Residential Treatment Facility - Mental Health Related
- F40 Hot Line, Crisis Intervention Services
- F42 Rape Victim Services
- F50 Addictive Disorders N.E.C.
- F52 Smoking Addiction
- F53 Eating Disorder, Addiction
- F54 Gambling Addiction
- F60 Counseling, Support Groups
- F70 Mental Health Disorders
- F80 Mental Health Association, Multipurpose
- F99 Mental Health, Crisis Intervention N.E.C.

G Diseases, Disorders, Medical Disciplines

- G01 Alliance/Advocacy Organizations
- G02 Management & Technical Assistance
- G03 Professional Societies, Associations
- G05 Research Institutes and/or Public Policy Analysis
- G11 Single Organization Support
- G12 Fund Raising and/or Fund Distribution
- G19 Nonmonetary Support N.E.C.
- G20 Birth Defects and Genetic Diseases
- G25 Down Syndrome
- G30 Cancer
- G40 Diseases of Specific Organs
- G41 Eye Diseases, Blindness and Vision Impairments
- G42 Ear and Throat Diseases
- G43 Heart and Circulatory System Diseases, Disorders
- G44 Kidney Disease
- G45 Lung Disease
- G48 Brain Disorders
- G50 Nerve, Muscle and Bone Diseases
- G51 Arthritis
- G54 Epilepsy
- G60 Allergy Related Diseases
- G61 Asthma
- G70 Digestive Diseases, Disorders
- G80 Specifically Named Diseases
- G81 AIDS
- G83 Alzheimer's Disease
- G84 Autism
- G90 Medical Disciplines
- G92 Biomedicine, Bioengineering
- G94 Geriatrics
- G96 Neurology, Neuroscience
- G98 Pediatrics
- G9B Surgery
- G99 Diseases, Disorders, Medical Disciplines N.E.C.

H Medical Research

- H01 Alliance/Advocacy Organizations
- H02 Management & Technical Assistance
- H03 Professional Societies, Associations
- H05 Research Institutes and/or Public Policy Analysis
- H11 Single Organization Support
- H12 Fund Raising and/or Fund Distribution
- H19 Nonmonetary Support N.E.C.
- H20 Birth Defects, Genetic Diseases Research
- H25 Down Syndrome Research
- H30 Cancer Research
- H40 Specific Organ Research
- H41 Eye Research
- H42 Ear and Throat Research
- H43 Heart, Circulatory Research
- H44 Kidney Research
- H45 Lung Research
- H48 Brain Disorders Research
- H50 Nerve, Muscle, Bone Research
- H51 Arthritis Research
- H54 Epilepsy Research

H60	Allergy Related Disease Research
H61	Asthma Research
H70	Digestive Disease, Disorder Research
H80	Specifically Named Diseases Research
H81	AIDS Research
H83	Alzheimer's Disease Research
H84	Autism Research
H90	Medical Specialty Research
H92	Biomedicine, Bioengineering Research
H94	Geriatrics Research
H96	Neurology, Neuroscience Research
H98	Pediatrics Research
H9B	Surgery Research
H99	Medical Research N.E.C.

I Crime, Legal-Related

I01	Alliance/Advocacy Organizations
I02	Management & Technical Assistance
I03	Professional Societies, Associations
I05	Research Institutes and/or Public Policy Analysis
I11	Single Organization Support
I12	Fund Raising and/or Fund Distribution
I19	Nonmonetary Support N.E.C.
I20	Crime Prevention N.E.C.
I21	Delinquency Prevention
I23	Drunk Driving Related
I30	Correctional Facilities N.E.C.
I31	Transitional Care, Half-Way House for Offenders, Ex-Offenders
I40	Rehabilitation Services for Offenders
I43	Services to Prisoners and Families - Multipurpose
I44	Prison Alternatives
I50	Administration of Justice, Courts
I51	Dispute Resolution, Mediation Services
I60	Law Enforcement Agencies (Police Departments)
I70	Protection Against, Prevention of Neglect, Abuse, Exploitation
I71	Spouse Abuse, Prevention of
I72	Child Abuse, Prevention of
I73	Sexual Abuse, Prevention of
I80	Legal Services
I83	Public Interest Law, Litigation
I99	Crime, Legal Related N.E.C.

J Employment, Job-Related

J01	Alliance/Advocacy Organizations
J02	Management & Technical Assistance
J03	Professional Societies, Associations
J05	Research Institutes and/or Public Policy Analysis
J11	Single Organization Support
J12	Fund Raising and/or Fund Distribution
J19	Nonmonetary Support N.E.C.
J20	Employment Procurement Assistance, Job Training
J21	Vocational Counseling, Guidance and Testing
J22	Vocational Training
J30	Vocational Rehabilitation
J32	Goodwill Industries
J33	Sheltered Remunerative Employment, Work Activity Center N.E.C.

J40 Labor Unions, Organizations
J99 Employment, Job Related N.E.C.

K Food, Agriculture and Nutrition

K01 Alliance/Advocacy Organizations
K02 Management & Technical Assistance
K03 Professional Societies, Associations
K05 Research Institutes and/or Public Policy Analysis
K11 Single Organization Support
K12 Fund Raising and/or Fund Distribution
K19 Nonmonetary Support N.E.C.
K20 Agricultural Programs
K25 Farmland Preservation
K26 Livestock Breeding, Development, Management
K28 Farm Bureau, Grange
K30 Food Service, Free Food Distribution Programs
K31 Food Banks, Food Pantries
K34 Congregate Meals
K35 Eatery, Agency, Organization Sponsored
K36 Meals on Wheels
K40 Nutrition Programs
K50 Home Economics
K99 Food, Agriculture, and Nutrition N.E.C.

L Housing, Shelter

L01 Alliance/Advocacy Organizations
L02 Management & Technical Assistance
L03 Professional Societies, Associations
L05 Research Institutes and/or Public Policy Analysis
L11 Single Organization Support
L12 Fund Raising and/or Fund Distribution
L19 Nonmonetary Support N.E.C.
L20 Housing Development, Construction, Management
L21 Public Housing Facilities
L22 Senior Citizens' Housing/Retirement Communities
L25 Housing Rehabilitation
L30 Housing Search Assistance
L40 Low-Cost Temporary Housing
L41 Homeless, Temporary Shelter For
L50 Housing Owners, Renters Organizations
L80 Housing Support Services -- Other
L81 Home Improvement and Repairs
L82 Housing Expense Reduction Support
L99 Housing, Shelter N.E.C.

M Public Safety, Disaster Preparedness and Relief

M01 Alliance/Advocacy Organizations
M02 Management & Technical Assistance
M03 Professional Societies, Associations
M05 Research Institutes and/or Public Policy Analysis
M11 Single Organization Support
M12 Fund Raising and/or Fund Distribution
M19 Nonmonetary Support N.E.C.
M20 Disaster Preparedness and Relief Services
M23 Search and Rescue Squads, Services
M24 Fire Prevention, Protection, Control

- M40 Safety Education
- M41 First Aid Training, Services
- M42 Automotive Safety
- M99 Public Safety, Disaster Preparedness, and Relief N.E.C.

N Recreation, Sports, Leisure, Athletics

- N01 Alliance/Advocacy Organizations
- N02 Management & Technical Assistance
- N03 Professional Societies, Associations
- N05 Research Institutes and/or Public Policy Analysis
- N11 Single Organization Support
- N12 Fund Raising and/or Fund Distribution
- N19 Nonmonetary Support N.E.C.
- N20 Recreational and Sporting Camps
- N30 Physical Fitness and Community Recreational Facilities
- N31 Community Recreational Centers
- N32 Parks and Playgrounds
- N40 Sports Training Facilities, Agencies
- N50 Recreational, Pleasure, or Social Club
- N52 Fairs, County and Other
- N60 Amateur Sports Clubs, Leagues, N.E.C.
- N61 Fishing, Hunting Clubs
- N62 Basketball
- N63 Baseball, Softball
- N64 Soccer Clubs, Leagues
- N65 Football Clubs, Leagues
- N66 Tennis, Racquet Sports Clubs, Leagues
- N67 Swimming, Water Recreation
- N68 Winter Sports (Snow and Ice)
- N69 Equestrian, Riding
- N6A Golf
- N70 Amateur Sports Competitions
- N71 Olympics Committees and Related International Competitions
- N72 Special Olympics
- N80 Professional Athletic Leagues
- N99 Recreation, Sports, Leisure, Athletics N.E.C.

O Youth Development

- O01 Alliance/Advocacy Organizations
- O02 Management & Technical Assistance
- O03 Professional Societies, Associations
- O05 Research Institutes and/or Public Policy Analysis
- O11 Single Organization Support
- O12 Fund Raising and/or Fund Distribution
- O19 Nonmonetary Support N.E.C.
- O20 Youth Centers, Clubs, Multipurpose
- O21 Boys Clubs
- O22 Girls Clubs
- O23 Boys and Girls Clubs (Combined)
- O30 Adult, Child Matching Programs
- O31 Big Brothers, Big Sisters
- O40 Scouting Organizations
- O41 Boy Scouts of America
- O42 Girl Scouts of the U.S.A.
- O43 Camp Fire
- O50 Youth Development Programs, Other

- O51 Youth Community Service Clubs
- O52 Youth Development - Agricultural
- O53 Youth Development - Business
- O54 Youth Development - Citizenship Programs
- O55 Youth Development - Religious Leadership
- O99 Youth Development N.E.C.

P Human Services - Multipurpose and Other

- P01 Alliance/Advocacy Organizations
- P02 Management & Technical Assistance
- P03 Professional Societies, Associations
- P05 Research Institutes and/or Public Policy Analysis
- P11 Single Organization Support
- P12 Fund Raising and/or Fund Distribution
- P19 Nonmonetary Support N.E.C.
- P20 Human Service Organizations - Multipurpose
- P21 American Red Cross
- P22 Urban League
- P24 Salvation Army
- P26 Volunteers of America
- P27 Young Men's or Women's Associations (YMCA, YWCA, YWHA, YMHA)
- P28 Neighborhood Centers, Settlement Houses
- P29 Thrift Shops
- P30 Children's, Youth Services
- P31 Adoption
- P32 Foster Care
- P33 Child Day Care
- P40 Family Services
- P42 Single Parent Agencies, Services
- P43 Family Violence Shelters, Services
- P44 Homemaker, Home Health Aide
- P45 Family Services, Adolescent Parents
- P46 Family Counseling
- P50 Personal Social Services
- P51 Financial Counseling, Money Management
- P52 Transportation, Free or Subsidized
- P58 Gift Distribution
- P60 Emergency Assistance (Food, Clothing, Cash)
- P61 Travelers' Aid
- P62 Victims' Services
- P70 Residential, Custodial Care
- P72 Half-Way House (Short-Term Residential Care)
- P73 Group Home (Long Term)
- P74 Hospice
- P75 Senior Continuing Care Communities
- P80 Services to Promote the Independence of Specific Populations
- P81 Senior Centers, Services
- P82 Developmentally Disabled Centers, Services
- P84 Ethnic, Immigrant Centers, Services
- P85 Homeless Persons Centers, Services
- P86 Blind/Visually Impaired Centers, Services
- P87 Deaf/Hearing Impaired Centers, Services
- P99 Human Services - Multipurpose and Other N.E.C.

Q International, Foreign Affairs and National Security

- Q01 Alliance/Advocacy Organizations

Q02 Management & Technical Assistance
 Q03 Professional Societies, Associations
 Q05 Research Institutes and/or Public Policy Analysis
 Q11 Single Organization Support
 Q12 Fund Raising and/or Fund Distribution
 Q19 Nonmonetary Support N.E.C.
 Q20 Promotion of International Understanding
 Q21 International Cultural Exchange
 Q22 International Student Exchange and Aid
 Q23 International Exchanges, N.E.C.
 Q30 International Development, Relief Services
 Q31 International Agricultural Development
 Q32 International Economic Development
 Q33 International Relief
 Q40 International Peace and Security
 Q41 Arms Control, Peace Organizations
 Q42 United Nations Association
 Q43 National Security, Domestic
 Q70 International Human Rights
 Q71 International Migration, Refugee Issues
 Q99 International, Foreign Affairs, and National Security N.E.C.

R Civil Rights, Social Action, Advocacy

R01 Alliance/Advocacy Organizations
 R02 Management & Technical Assistance
 R03 Professional Societies, Associations
 R05 Research Institutes and/or Public Policy Analysis
 R11 Single Organization Support
 R12 Fund Raising and/or Fund Distribution
 R19 Nonmonetary Support N.E.C.
 R20 Civil Rights, Advocacy for Specific Groups
 R22 Minority Rights
 R23 Disabled Persons' Rights
 R24 Women's Rights
 R25 Seniors' Rights
 R26 Lesbian, Gay Rights
 R30 Intergroup, Race Relations
 R40 Voter Education, Registration
 R60 Civil Liberties Advocacy
 R61 Reproductive Rights
 R62 Right to Life
 R63 Censorship, Freedom of Speech and Press Issues
 R67 Right to Die, Euthanasia Issues
 R99 Civil Rights, Social Action, Advocacy N.E.C.

S Community Improvement, Capacity Building

S01 Alliance/Advocacy Organizations
 S02 Management & Technical Assistance
 S03 Professional Societies, Associations
 S05 Research Institutes and/or Public Policy Analysis
 S11 Single Organization Support
 S12 Fund Raising and/or Fund Distribution
 S19 Nonmonetary Support N.E.C.
 S20 Community, Neighborhood Development, Improvement (General)
 S21 Community Coalitions
 S22 Neighborhood, Block Associations

S30 Economic Development
 S31 Urban, Community Economic Development
 S32 Rural Development
 S40 Business and Industry
 S41 Promotion of Business
 S43 Management Services for Small Business, Entrepreneurs
 S46 Boards of Trade
 S47 Real Estate Organizations
 S50 Nonprofit Management
 S80 Community Service Clubs
 S81 Women's Service Clubs
 S82 Men's Service Clubs
 S99 Community Improvement, Capacity Building N.E.C.

T Philanthropy, Voluntarism and Grantmaking Foundations

T01 Alliance/Advocacy Organizations
 T02 Management & Technical Assistance
 T03 Professional Societies, Associations
 T05 Research Institutes and/or Public Policy Analysis
 T11 Single Organization Support
 T12 Fund Raising and/or Fund Distribution
 T19 Nonmonetary Support N.E.C.
 T20 Private Grantmaking Foundations
 T21 Corporate Foundations
 T22 Private Independent Foundations
 T23 Private Operating Foundations
 T30 Public Foundations
 T31 Community Foundations
 T40 Voluntarism Promotion
 T50 Philanthropy, Charity, Voluntarism Promotion, General
 T70 Fund Raising Organizations That Cross Categories
 T90 Named Trusts/Foundations N.E.C.
 T99 Philanthropy, Voluntarism, and Grantmaking Foundations N.E.C.

U Science and Technology Research Institutes, Services

U01 Alliance/Advocacy Organizations
 U02 Management & Technical Assistance
 U03 Professional Societies, Associations
 U05 Research Institutes and/or Public Policy Analysis
 U11 Single Organization Support
 U12 Fund Raising and/or Fund Distribution
 U19 Nonmonetary Support N.E.C.
 U20 Science, General
 U21 Marine Science and Oceanography
 U30 Physical Sciences, Earth Sciences Research and Promotion
 U31 Astronomy
 U33 Chemistry, Chemical Engineering
 U34 Mathematics
 U36 Geology
 U40 Engineering and Technology Research, Services
 U41 Computer Science
 U42 Engineering
 U50 Biological, Life Science Research
 U99 Science and Technology Research Institutes, Services N.E.C.

V Social Science Research Institutes, Services

V01 Alliance/Advocacy Organizations
 V02 Management & Technical Assistance
 V03 Professional Societies, Associations
 V05 Research Institutes and/or Public Policy Analysis
 V11 Single Organization Support
 V12 Fund Raising and/or Fund Distribution
 V19 Nonmonetary Support N.E.C.
 V20 Social Science Institutes, Services
 V21 Anthropology, Sociology
 V22 Economics (as a social science)
 V23 Behavioral Science
 V24 Political Science
 V25 Population Studies
 V26 Law, International Law, Jurisprudence
 V30 Interdisciplinary Research
 V31 Black Studies
 V32 Women's Studies
 V33 Ethnic Studies
 V34 Urban Studies
 V35 International Studies
 V36 Gerontology (as a social science)
 V37 Labor Studies
 V99 Social Science Research Institutes, Services N.E.C.

W Public, Society Benefit - Multipurpose and Other

W01 Alliance/Advocacy Organizations
 W02 Management & Technical Assistance
 W03 Professional Societies, Associations
 W05 Research Institutes and/or Public Policy Analysis
 W11 Single Organization Support
 W12 Fund Raising and/or Fund Distribution
 W19 Nonmonetary Support N.E.C.
 W20 Government and Public Administration
 W22 Public Finance, Taxation, Monetary Policy
 W24 Citizen Participation
 W30 Military, Veterans' Organizations
 W40 Public Transportation Systems, Services
 W50 Telephone, Telegraph and Telecommunication Services
 W60 Financial Institutions, Services (Non-Government Related)
 W61 Credit Unions
 W70 Leadership Development
 W80 Public Utilities
 W90 Consumer Protection, Safety
 W99 Public, Society Benefit - Multipurpose and Other N.E.C.

X Religion-Related, Spiritual Development

X01 Alliance/Advocacy Organizations
 X02 Management & Technical Assistance
 X03 Professional Societies, Associations
 X05 Research Institutes and/or Public Policy Analysis
 X11 Single Organization Support
 X12 Fund Raising and/or Fund Distribution
 X19 Nonmonetary Support N.E.C.
 X20 Christian
 X21 Protestant
 X22 Roman Catholic

X30	Jewish
X40	Islamic
X50	Buddhist
X70	Hindu
X80	Religious Media, Communications Organizations
X81	Religious Film, Video
X82	Religious Television
X83	Religious Printing, Publishing
X84	Religious Radio
X90	Interfaith Issues
X99	Religion Related, Spiritual Development N.E.C.

Y Mutual/Membership Benefit Organizations, Other

Y01	Alliance/Advocacy Organizations
Y02	Management & Technical Assistance
Y03	Professional Societies, Associations
Y05	Research Institutes and/or Public Policy Analysis
Y11	Single Organization Support
Y12	Fund Raising and/or Fund Distribution
Y19	Nonmonetary Support N.E.C.
Y20	Insurance Providers, Services
Y22	Local Benevolent Life Insurance Associations, Mutual Irrigation and Telephone Companies, and Like Organizations
Y23	Mutual Insurance Company or Association
Y24	Supplemental Unemployment Compensation
Y25	State-Sponsored Worker's Compensation Reinsurance Organizations
Y30	Pension and Retirement Funds
Y33	Teachers Retirement Fund Association
Y34	Employee Funded Pension Trust
Y35	Multi-Employer Pension Plans
Y40	Fraternal Beneficiary Societies
Y42	Domestic Fraternal Societies
Y43	Voluntary Employees Beneficiary Associations (Non-Government)
Y44	Voluntary Employees Beneficiary Associations (Government)
Y50	Cemeteries, Burial Services
Y99	Mutual/Membership Benefit Organizations, Other N.E.C.

Z Unknown

Z99	Unknown
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Appendix: EO BMF Format Crosswalk

In March 2014, the Exempt Organization Business Master File was transitioned from a flat file format to a CSV format. The table below details the differences between the two formats.

Field		EO BMF Flat File		New EO BMF CSV		
		Start Position	End Position	Column Number	Column Label	Note
Employer Identification Number (EIN).		1	9	1	EIN	
Primary Name of Organization.		10	79	2	NAME	
In Care of Name.		80	114	3	ICO	
Street Address.		115	149	4	STREET	
City.		150	171	5	CITY	
State.		172	173	6	STATE	
Zip Code.		174	183	7	ZIP	
Group Exemption Number.		184	187	8	GROUP	
Subsection Code.		188	189	9	SUBSECTION	
Affiliation Code.		190	190	10	AFFILIATION	
Classification Code(s).		191	194	11	CLASSIFICATION	
Ruling Date.		195	200	12	RULING	
Deductibility Code.		201	201	13	DEDUCTIBILITY	
Foundation Code.		202	203	14	FOUNDATION	
Activity Codes.		204	212	15	ACTIVITY	
Organization Code.		213	213	16	ORGANIZATION	
Exempt Organization Status Code		214	215	17	STATUS	
The Advance Ruling process is obsolete as of July 2008. These positions will be blank or zeroed out over time.		216	221			Blank field not included in CSV.
Tax Period.		222	227	18	TAX_PERIOD	
Asset Code.		228	228	19	ASSET_CD	
Income Code.		229	229	20	INCOME_CD	
Filing Requirement Code.		230	231	21	FILING_REQ_CD	
PF Filing Requirement Code.		232	232	22	PF_FILING_REQ_CD	
Blanks.		233	235			Blank field not included in CSV.
Accounting Period.		236	237	23	ACCT_PD	
Asset Amount.		238	250	24	ASSET_AMT	
Income Amount.		251	263	25	INCOME_AMT	
If the Income Amount is negative this contains a negative sign.		264	264			Negative sign now incorporated in the INCOME_AMT field.
Form 990 Revenue Amount		265	277	26	REVENUE_AMT	
If Revenue Amount is negative this contains a negative sign.		278	278			Negative sign now incorporated in the REVENUE_AMT field.
National Taxonomy of Exempt Entities (NTEE) Code.		279	282	27	NTEE_CD	
Sort Name (Secondary Name Line).		283	317	28	SORT_NAME	
OA - Line Feed		318	318			Blank field not included in CSV.