

**Exempt Organizations Provisions –
Internal Revenue Code (Title 26, United States Code)**

Section Number	Subject(s)
501(a)	Exemption from taxation
501(b)	Tax on unrelated business income and certain other activities
501(c)	List of exempt organizations
501(c)(1)	Certain instrumentalities of the United States
501(c)(2)	Title holding corporations for a single exempt parent organization
501(c)(3)	Organizations organized and operated exclusively for religious, charitable, educational, and other specified purposes
501(c)(4)	Civic leagues, social welfare organizations, or certain local associations of employees
501(c)(5)	Labor, agricultural, or horticultural organizations
501(c)(6)	Business leagues, chambers of commerce, real estate boards, boards of trade
501(c)(7)	Social and recreation clubs
501(c)(8)	Fraternal beneficiary societies
501(c)(9)	Voluntary employees' beneficiary associations (VEBAs)
501(c)(10)	Domestic fraternal societies operating under the lodge system
501(c)(11)	Local teachers' retirement fund associations
501(c)(12)	Local benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations
501(c)(13)	Nonprofit cemetery companies and crematoria
501(c)(14)	Credit unions and other mutual financial organizations
501(c)(15)	Small non-life insurance companies
501(c)(16)	Crop financing organizations

501(c)(17)	Supplemental unemployment benefit trusts
501(c)(18)	Pre-1959 employee-funded pension trusts
501(c)(19)	Veterans organizations
501(c)(21)	Black lung benefit trusts
501(c)(22)	Withdrawal Liability Payment Fund Trust
501(c)(23)	Pre-1880 veterans organizations providing benefits to veterans or their dependents
501(c)(24)	Pre-1988 single-employer benefit trusts described in section 4049 of the Employee Retirement Income Security Act of 1974
501(c)(25)	Title holding corporations or trusts for multiple exempt parent organizations
501(c)(26)	State-sponsored high-risk health coverage organizations
501(c)(27)	State-sponsored workers' compensation reinsurance organizations
501(c)(28)	National railroad retirement investment trusts
501(d)	Religious and apostolic organizations
501(e)	Cooperative hospital service organizations
501(f)	Cooperative service organizations of operating educational organizations
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