

NCCS Research Guide

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Preface

This is a Quarto book.

To learn more about Quarto books visit <https://quarto.org/docs/books>.

```
1 + 1
```

```
[1] 2
```

1 Introduction

This is a book created from markdown and executable code.

See Knuth (1984) for additional discussion of literate programming.

```
1 + 1
```

```
[1] 2
```

2 Summary

In summary, this book has no content whatsoever.

```
1 + 1
```

```
[1] 2
```

```
dat$hour12 <- format( date.vec, format="%l %p" )
table( dat$hour12 ) %>% head() %>% pander()

# set the levels so they are in the correct order
time.levels <-
  c( "12 AM", " 1 AM", " 2 AM", " 3 AM", " 4 AM", " 5 AM",
      " 6 AM", " 7 AM", " 8 AM", " 9 AM", "10 AM", "11 AM",
      "12 PM", " 1 PM", " 2 PM", " 3 PM", " 4 PM", " 5 PM",
      " 6 PM", " 7 PM", " 8 PM", " 9 PM", "10 PM", "11 PM" )

dat$hour12 <- factor( dat$hour12, levels=time.levels )
table( dat$hour12 ) %>% head() %>% pander()

qplot( data=d3, x=as.numeric(as.character(hour)), y=harm ) +
  geom_line( color="steelblue", size=0.8 ) +
  geom_point( color="darkblue", size=3 ) +
  geom_hline( yintercept=mean.harm, color="black" ) +
  facet_wrap( ~ age, ncol=4 ) +
  xlab("Time of Day (24hrs)") + ylab("Rate of Harm") +
  ggtitle("Proportion of Accidents Resulting in Harm") +
  # theme_fivethirtyeight()
  theme_ws( base_size=10, color="gray" )
```

3 Summary

In summary, this book has no content whatsoever.

1 + 1

[1] 2

3.1 Section 1

Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Tellus rutrum tellus pellentesque eu tincidunt tortor aliquam nulla facilisi. Sollicitudin aliquam ultrices sagittis orci a scelerisque purus semper eget. Risus viverra adipiscing at in tellus integer feugiat scelerisque varius. Id consectetur purus ut faucibus pulvinar elementum. Aenean et tortor at risus viverra adipiscing at. Ornare massa eget egestas purus viverra. Ultrices sagittis orci a scelerisque purus semper eget dui at. Neque egestas congue quisque egestas diam in arcu cursus. Magna ac placerat vestibulum lectus mauris ultrices eros. Nunc lobortis mattis aliquam faucibus purus. Lobortis elementum nibh tellus molestie. Sed libero enim sed faucibus turpis. Id consectetur purus ut faucibus pulvinar elementum. Id consectetur purus ut faucibus pulvinar elementum. Ut aliquam purus sit amet. Tincidunt ornare massa eget egestas purus viverra accumsan. Pharetra et ultrices neque ornare aenean euismod. Nec dui nunc mattis enim ut tellus elementum. Tincidunt arcu non sodales neque sodales ut etiam sit amet.

`library(ggthemes)`

Warning: package 'ggribes' was built under R version 4.1.3

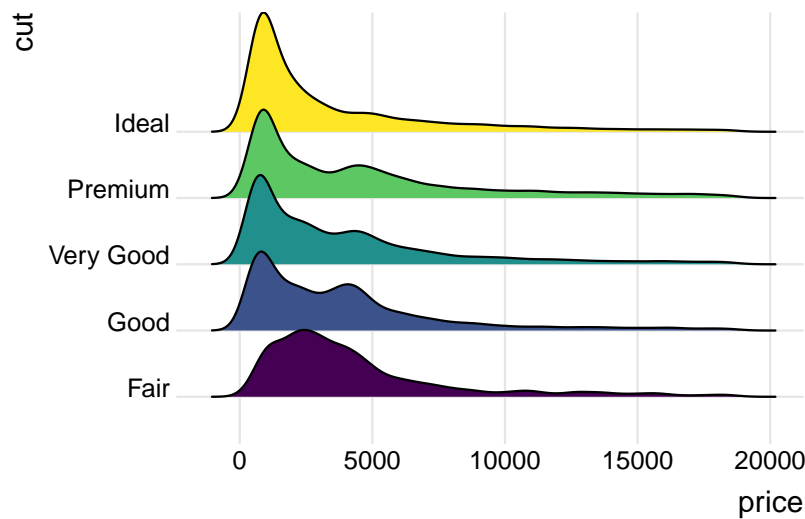
```
library(ggplot2)
```

Warning: package 'ggplot2' was built under R version 4.1.3

```
# Diamonds dataset is provided by R natively
#head(diamonds)

# basic example
ggplot(diamonds, aes(x = price, y = cut, fill = cut)) +
  geom_density_ridges() +
  theme_ridges() +
  theme(legend.position = "none")
```

Picking joint bandwidth of 458



Enim neque volutpat ac tincidunt. Curabitur vitae nunc sed velit dignissim sodales ut eu. Elit at imperdiet dui accumsan sit. Velit laoreet id donec ultrices tincidunt arcu non sodales neque. Proin nibh nisl condimentum id venenatis a condimentum. Lacinia at quis risus sed vulputate odio ut enim blandit.

Cursus in hac habitasse platea dictumst quisque sagittis purus sit. Vitae semper quis lectus nulla at volutpat. Vel pharetra vel turpis nunc eget lorem. Nascetur ridiculus mus mauris vitae ultricies leo integer. Consequat mauris nunc congue nisi vitae suscipit tellus. Egestas purus viverra accumsan in nisl nisi scelerisque. Aliquam vestibulum morbi blandit cursus risus at. Viverra vitae congue eu consequat ac felis donec. Lacus suspendisse faucibus interdum posuere.

3.1.1 Subection 1-1

Volutpat ac tincidunt vitae semper quis lectus nulla at. Nulla facilisi cras fermentum odio eu feugiat pretium nibh. Ornare quam viverra orci sagittis eu volutpat odio. Cum sociis natoque penatibus et magnis dis parturient montes. Erat imperdiet sed euismod nisi porta lorem mollis aliquam. Eu non diam phasellus vestibulum lorem sed risus ultricies tristique. Scelerisque in dictum non consectetur a erat nam at lectus. Sodales neque sodales ut etiam sit amet nisl. Faucibus turpis in eu mi. Egestas dui id ornare arcu odio. Interdum consectetur libero id faucibus nisl tincidunt eget. Eu ultrices vitae auctor eu. Ut etiam sit amet nisl. Risus viverra adipiscing at in tellus integer feugiat scelerisque varius.

Suspendisse sed nisi lacus sed viverra tellus in. Pretium quam vulputate dignissim suspendisse in est ante in. Augue eget arcu dictum varius duis at. Sed arcu non odio euismod. Volutpat diam ut venenatis tellus in. Turpis nunc eget lorem dolor sed viverra ipsum nunc. Purus viverra accumsan in nisl nisi scelerisque eu. Vel quam elementum pulvinar etiam non. Auctor augue mauris augue neque. Sed arcu non odio euismod. Natoque penatibus et magnis dis. In ante metus dictum at. Risus viverra adipiscing at in tellus.

3.2 Margin Text

3.2.1 Margin Figures

Figures that you create using code cells can be placed in the margin by using the `column: margin` code cell option. If the code produces more than one figure, each of the figures will be placed in the margin.

```
```{r}
#| label: fig-mtcars
#| fig-cap: "MPG vs horsepower, colored by transmission."
#| column: margin

library(ggplot2)
mtcars2 <- mtcars
mtcars2$am <- factor(
 mtcars$am, labels = c('automatic', 'manual')
)
ggplot(mtcars2, aes(hp, mpg, color = am)) +
 geom_point() +
 geom_smooth(formula = y ~ x, method = "loess") +
 theme(legend.position = 'bottom')
```
```

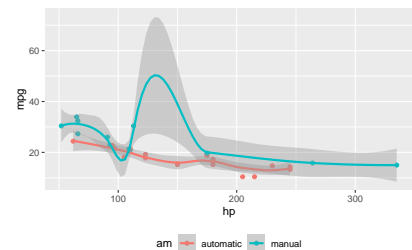


Figure 3.1: MPG vs horsepower, colored by transmission.

3.2.2 Margin Tables

You can also place tables in the margin of your document by specifying `column: margin`.

```
```{r}
#| column: margin

knitr::kable(
 mtcars[1:3, 1:3]
)
```
```

| | mpg | cyl | disp |
|---------------|------|-----|------|
| Mazda RX4 | 21.0 | 6 | 160 |
| Mazda RX4 Wag | 21.0 | 6 | 160 |
| Datsun 710 | 22.8 | 4 | 108 |

3.2.3 Other Content

You can also place content in the margin by targeting the margin column using a div with the `.column-margin` class. For example:

```
 ::: {.column-margin}
 We know from the first fundamental theorem of calculus that for  $x$  in  $[a, b]$ :

  $\frac{d}{dx} \left( \int_a^x f(u) du \right) = f(x).$ 
 :::
```

3.2.4 Margin References

Footnotes and the bibliography typically appear at the end of the document, but you can choose to have them placed in the margin by setting the following option^[1] in the document front matter:

```
 ---
 reference-location: margin
 citation-location: margin
 ---
```

With these options set, footnotes and citations will (respectively) be automatically be placed in the margin of the document rather than the bottom of the page.

For example, according to Service (2022) 501(c)(3) organizations indicate which exempt purpose(s) they advance when they file Form 1023 or 1023-EZ to apply for recognition of exemption from federal income tax (aka “tax-exempt status”) (Service 2014, 2020).

3.2.5 Asides

Asides allow you to place content aside from the content it is placed in. Asides look like footnotes, but do not include the footnote mark (the superscript number).

We know from *the first fundamental theorem of calculus* that for x in $[a, b]$:

$$\frac{d}{dx} \left(\int_a^x f(u) du \right) = f(x).$$

This is a span that has the class `aside` which places it in the margin without a footnote number.

[This is a span that has the class aside which places it in the margin without a footnote nu

3.2.6 Margin Captions

For figures and tables, you may leave the content in the body of the document while placing the caption in the margin of the document. Using `cap-location: margin` in a code cell or document front matter to control this. For example:

```
```{r}
#| label: fig-cap-margin
#| fig-cap: "MPG vs horsepower, colored by transmission."
#| cap-location: margin

library(ggplot2)
mtcars2 <- mtcars
mtcars2$am <- factor(
 mtcars$am, labels = c('automatic', 'manual')
)
ggplot(mtcars2, aes(hp, mpg, color = am)) +
 geom_point() +
 geom_smooth(formula = y ~ x, method = "loess") +
 theme(legend.position = 'bottom')
```
```

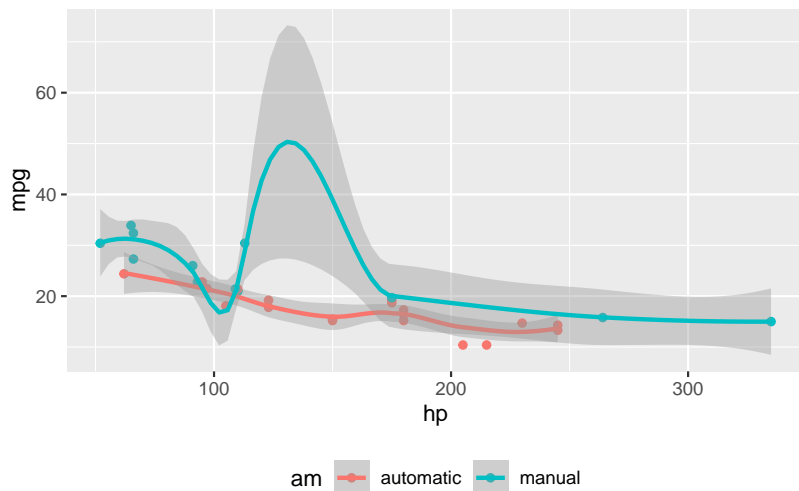


Figure 3.2: MPG vs horsepower, colored by transmission.

3.3 Section 2

Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Nisl rhoncus mattis rhoncus urna neque viverra justo nec ultrices. Fermentum iaculis eu non diam phasellus. In hendrerit gravida rutrum quisque non tellus orci ac auctor. Purus semper eget duis at. Ornare quam viverra orci sagittis. Congue eu consequat ac felis donec et odio pellentesque diam. Ac tincidunt vitae semper quis lectus nulla at volutpat diam. Placerat orci nulla pellentesque dignissim enim sit amet venenatis urna. Egestas sed tempus urna et pharetra pharetra massa massa. Massa tincidunt nunc pulvinar sapien et ligula. Duis ultricies lacus sed turpis tincidunt id aliquet. At augue eget arcu dictum varius duis. Tristique risus nec feugiat in fermentum posuere urna nec tincidunt. Velit scelerisque in dictum non consectetur a erat nam at. Est ullamcorper eget nulla facilisi etiam dignissim diam. Enim lobortis scelerisque fermentum dui faucibus in. Senectus et netus et malesuada fames ac turpis. Adipiscing tristique risus nec feugiat.

```
qplot( data=d3, x=as.numeric(as.character(hour)), y=harm ) +  
  geom_line( color="steelblue", size=0.8 ) +  
  geom_point( color="darkblue", size=3 ) +  
  geom_hline( yintercept=mean.harm, color="black" ) +  
  facet_wrap( ~ age, ncol=4 ) +  
  xlab("Time of Day (24hrs)") + ylab("Rate of Harm") +  
  ggtitle("Proportion of Accidents Resulting in Harm") +  
  # theme_fivethirtyeight()  
  theme_ws( base_size=10, color="gray" )
```

Lorem donec massa sapien faucibus et molestie ac feugiat sed. Fermentum odio eu feugiat pretium nibh ipsum. Neque sodales ut etiam sit amet nisl purus. Arcu cursus euismod quis viverra nibh cras pulvinar mattis nunc. Aliquam eleifend mi in nulla posuere sollicitudin aliquam ultrices. Iaculis urna id volutpat lacus laoreet. Adipiscing diam donec adipiscing tristique risus nec. Scelerisque felis imperdiet proin fermentum leo vel orci porta non. Ultricies tristique nulla aliquet enim tortor at auctor urna. Lacus luctus accumsan tortor posuere ac ut. Sagittis

vitae et leo duis ut. Sed lectus vestibulum mattis ullamcorper velit. A cras semper auctor neque vitae. Sed tempus urna et pharetra. Vulputate dignissim suspendisse in est ante in.

Vestibulum lectus mauris ultrices eros in cursus turpis massa. Commodo odio aenean sed adipiscing diam. Tellus at urna condimentum mattis pellentesque id nibh. Scelerisque purus semper eget dui at tellus. Pellentesque id nibh tortor id. Nunc faucibus a pellentesque sit. Amet tellus cras adipiscing enim eu. Nunc non blandit massa enim nec dui nunc mattis enim. Dolor sit amet consectetur adipiscing. Tristique senectus et netus et malesuada fames ac turpis egestas. Lobortis elementum nibh tellus molestie.

3.4 Citation Style

See the [citation style guide](#):

| Markdown Format | Output (default Chicago Style) | Output (custom csi) |
|---|---|---|
| Blah Blah (see knuth1984? ; also wickham2015?) | Blah Blah (see Knuth 1984, 33–35; also Wickham 2015, chap. 1) | Blah Blah see [1], pp. 33-35; also [1], chap. 1 |
| Blah Blah (knuth1984? and passim) | Blah Blah (Knuth 1984, 33–35, 38–39 and passim) | Blah Blah [1], pp. 33-35, 38-39 and passim |
| Blah Blah (wickham2015? ; knuth1984?). | Blah Blah (Wickham 2015; Knuth 1984). | Blah Blah [1, 2]. |
| Wickham says blah (wickham2015?) | Wickham says blah (2015) | Wickham says blah [1] |
| (knuth1984?) says blah. | Knuth (1984) says blah. | [1] says blah. |
| (knuth1984?) says blah. | Knuth (1984, 33) says blah. | [1] [p. 33] says blah. |

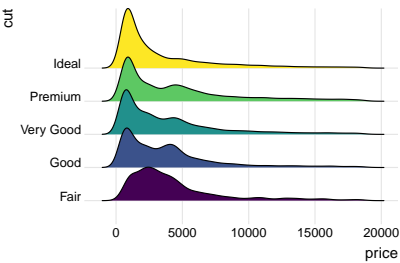


Figure 3.3: An informative figure capture here.

4 Summary

In summary, this book has no content whatsoever.

```
1 + 1
```

```
[1] 2
```

```
dat$hour12 <- format( date.vec, format="%l %p" )
table( dat$hour12 ) %>% head() %>% pander()

# set the levels so they are in the correct order
time.levels <-
  c( "12 AM", " 1 AM", " 2 AM", " 3 AM", " 4 AM", " 5 AM",
      " 6 AM", " 7 AM", " 8 AM", " 9 AM", "10 AM", "11 AM",
      "12 PM", " 1 PM", " 2 PM", " 3 PM", " 4 PM", " 5 PM",
      " 6 PM", " 7 PM", " 8 PM", " 9 PM", "10 PM", "11 PM" )

dat$hour12 <- factor( dat$hour12, levels=time.levels )
table( dat$hour12 ) %>% head() %>% pander()

qplot( data=d3, x=as.numeric(as.character(hour)), y=harm ) +
  geom_line( color="steelblue", size=0.8 ) +
  geom_point( color="darkblue", size=3 ) +
  geom_hline( yintercept=mean.harm, color="black" ) +
  facet_wrap( ~ age, ncol=4 ) +
  xlab("Time of Day (24hrs)") + ylab("Rate of Harm") +
  ggtitle("Proportion of Accidents Resulting in Harm") +
  # theme_fivethirtyeight()
  theme_ws( base_size=10, color="gray" )
```

5 Summary

In summary, this book has no content whatsoever.

```
1 + 1
```

```
[1] 2
```

```
dat$hour12 <- format( date.vec, format="%l %p" )
table( dat$hour12 ) %>% head() %>% pander()

# set the levels so they are in the correct order
time.levels <-
  c( "12 AM", " 1 AM", " 2 AM", " 3 AM", " 4 AM", " 5 AM",
      " 6 AM", " 7 AM", " 8 AM", " 9 AM", "10 AM", "11 AM",
      "12 PM", " 1 PM", " 2 PM", " 3 PM", " 4 PM", " 5 PM",
      " 6 PM", " 7 PM", " 8 PM", " 9 PM", "10 PM", "11 PM" )

dat$hour12 <- factor( dat$hour12, levels=time.levels )
table( dat$hour12 ) %>% head() %>% pander()

qplot( data=d3, x=as.numeric(as.character(hour)), y=harm ) +
  geom_line( color="steelblue", size=0.8 ) +
  geom_point( color="darkblue", size=3 ) +
  geom_hline( yintercept=mean.harm, color="black" ) +
  facet_wrap( ~ age, ncol=4 ) +
  xlab("Time of Day (24hrs)") + ylab("Rate of Harm") +
  ggtitle("Proportion of Accidents Resulting in Harm") +
  # theme_fivethirtyeight()
  theme_wsj( base_size=10, color="gray" )
```


6 Summary

In summary, this book has no content whatsoever.

```
1 + 1
```

```
[1] 2
```

```
dat$hour12 <- format( date.vec, format="%l %p" )
table( dat$hour12 ) %>% head() %>% pander()

# set the levels so they are in the correct order
time.levels <-
  c( "12 AM", " 1 AM", " 2 AM", " 3 AM", " 4 AM", " 5 AM",
      " 6 AM", " 7 AM", " 8 AM", " 9 AM", "10 AM", "11 AM",
      "12 PM", " 1 PM", " 2 PM", " 3 PM", " 4 PM", " 5 PM",
      " 6 PM", " 7 PM", " 8 PM", " 9 PM", "10 PM", "11 PM" )

dat$hour12 <- factor( dat$hour12, levels=time.levels )
table( dat$hour12 ) %>% head() %>% pander()

qplot( data=d3, x=as.numeric(as.character(hour)), y=harm ) +
  geom_line( color="steelblue", size=0.8 ) +
  geom_point( color="darkblue", size=3 ) +
  geom_hline( yintercept=mean.harm, color="black" ) +
  facet_wrap( ~ age, ncol=4 ) +
  xlab("Time of Day (24hrs)") + ylab("Rate of Harm") +
  ggtitle("Proportion of Accidents Resulting in Harm") +
  # theme_fivethirtyeight()
  theme_wsj( base_size=10, color="gray" )
```

7 Foundations, Trusts, and Grant-Making Organizations

This chapter explains NCCS's taxonomy for foundations, trusts, and grant-making organizations:

| | | 501(c)(3)
pri-
vate
foun-
da-
tion
sub-
foun-
da-
tion
sub- | |
|-----|-----|---|--------------------|
| Val | Geo | Subtype | DescriptionFormula |

| | | 501(c)(3)
pri-
vate
foun-
da-
tion
sub-
foun-
da-
tion
sub- | |
|-----|-----|---|--------------------|
| Val | Geo | Subtype | DescriptionFormula |

| | | | | |
|---|-------|------|--------|-------------------------------|
| 0 | not | NANA | Not | FNDNCD != 2 & FNDNCD != 3 & |
| | a | | a | FNDNCD != 4 & NTEECC != "T20" |
| | foun- | | foun- | & NTEECC != "T21" & NTEECC != |
| | da- | | da- | "T22" & NTEECC != "T23" & |
| | tion | | tion, | NTEECC != "T30" & NTEECC != |
| | | | trust, | "T31" & NTEECC != "A11" & |
| | | | or | NTEECC != "B11" & NTEECC != |
| | | | grant- | "C11" & NTEECC != "D11" & |
| | | | making | NTEECC != "E11" & NTEECC != |
| | | | or- | "F11" & NTEECC != "G11" & |
| | | | ga- | NTEECC != "H11" & NTEECC != |
| | | | ni- | "I11" & NTEECC != "J11" & |
| | | | za- | NTEECC != "K11" & NTEECC != |
| | | | tion | "L11" & NTEECC != "M11" & |
| | | | | NTEECC != "N11" & NTEECC != |
| | | | | "O11" & NTEECC != "P11" & |
| | | | | NTEECC != "Q11" & NTEECC != |
| | | | | "R11" & NTEECC != "S11" & |
| | | | | NTEECC != "T11" & NTEECC != |
| | | | | "U11" & NTEECC != "V11" & |
| | | | | NTEECC != "W11" & NTEECC != |
| | | | | "X11" & NTEECC != "Y11" & |
| | | | | NTEECC != "A12" & NTEECC != |
| | | | | "B12" & NTEECC != "C12" & |
| | | | | NTEECC != "D12" & NTEECC != |
| | | | | "E12" & NTEECC != "F12" & |
| | | | | NTEECC != "G12" & NTEECC != |
| | | | | "H12" & NTEECC != "I12" & |
| | | | | NTEECC != "J12" & NTEECC != |
| | | | | "K12" & NTEECC != "L12" & |
| | | | | NTEECC != "M12" & NTEECC != |
| | | | | "N12" & NTEECC != "O12" & |
| | | | | NTEECC != "P12" & NTEECC != |
| | | | | "Q12" & NTEECC != "R12" & |
| | | | | NTEECC != "S12" & NTEECC != |

| | | 501(c)(3) | |
|-------|---------|---|-----------------------------|
| | | private | |
| | | foundation | |
| | | sub- | |
| Value | Subtype | Description | Formula |
| 1 | private | operating foundation (IRS status) & NTEECC == "T21" | SUBSECCD == 3 & FNDNCD == 3 |

| Value | Geocode | Subtype | Description | Formula |
|-------|---------|-----------|--|---|
| 2 | private | operating | 501(c)(3) empty operating foundation (IRS status) & corporate foundation (NTEE code) | SUBSECCD == 3 & FNDNCD == 2 & NTEECC == "T21" |

| Value | Geocode | Subtype | Description | Formula |
|-------|---------|-----------|--|--|
| 3 | private | 501(c)(3) | making pri-
(pri- vate:
vate grant-
non- making
op- (pri-
er- vate
at- non-
ing) op-
erat-
ing)
foun-
da-
tion
(IRS
sta-
tus)
&
cor-
po-
rate
foun-
da-
tion
(NTEE
code) | SUBSECCD == 3 & FNDNCD == 4
& NTEECC == "T21" |

| | | 501(c)(3) | |
|-------|---------|------------|-----------------------------|
| | | private | |
| | | foundation | |
| | | sub- | |
| Value | Geotype | Subtype | Description Formula |
| 4 | private | 501(c)(3) | SUBSECCD == 3 & FNDNCD == 3 |
| | operat- | private: | & NTEECC == "T22" |
| | er- | private: | |
| | at- | private: | |
| | ing | private | |
| | | operat- | |
| | | er- | |
| | | ing | |
| | | foundation | |
| | | da- | |
| | | tion | |
| | | (IRS | |
| | | status) | |
| | | & | |
| | | private | |
| | | vate | |
| | | in- | |
| | | de- | |
| | | pend- | |
| | | ent | |
| | | foundation | |
| | | da- | |
| | | tion | |
| | | (NTEE | |
| | | code) | |

| Value | Geocode | Subtype | Description | Formula |
|-------|---------|-----------|--|---|
| 5 | private | dependent | 501(c)(3) (S) operating empty foundation (IRS status) & private independent foundation (NTEE code) | SUBSECCD == 3 & FNDNCD == 2 & NTEECC == "T22" |

| | | 501(c)(3) | |
|-------|---------|------------|---------------------------------------|
| | | private | |
| | | foundation | |
| | | sub- | |
| Value | Geocode | Subtype | Description Formula |
| 6 | private | dependent | 501(c)(3) SUBSECCD == 3 & FNDNCD == 4 |
| | | making | & NTEECC == "T22" |
| | | (private: | |
| | | grant- | |
| | | non-making | |
| | | oper- | (private |
| | | er- | vate |
| | | at- | non- |
| | | ing) | operat- |
| | | | ing) |
| | | | foundation |
| | | | (IRS |
| | | | status) |
| | | | & |
| | | | private |
| | | | in- |
| | | | de- |
| | | | pendent |
| | | | foundation |
| | | | (NTEE |
| | | | code) |

| | | 501(c)(3) | |
|-------|---------|----------------------------|--|
| | | private | |
| | | foundation | |
| | | sub- | |
| Value | Geocode | Subtype | Description Formula |
| 7 | private | operating | 501(c)(3) (SUBSECCD == 3 & FNDNCD == 3 & NTEECC == "T23") |
| | | oper-
er-
at-
ing | private:
private
operat-
ing
foundation
(IRS
status)
&
private
operat-
ing
foundation
(NTEE
code) |

| | | 501(c)(3)
pri-
vate
foun-
da-
tion
sub- | |
|-------|---------|---|--|
| Value | Geocode | Subtype | Description Formula |
| 8 | private | operating | 501(c)(3) (SUBSECCD == 3 & FNDNCD == 2 & NTEECC == "T23")
op- pri- & NTEECC == "T23"
er- vate:
at- ex-
ing empt
op-
erat-
ing
foun-
da-
tion
(IRS
sta-
tus)
&
pri-
vate
op-
erat-
ing
foun-
da-
tion
(NTEE
code) |

| | | 501(c)(3) | |
|-------|---------|-------------|---|
| | | private | |
| | | foundation | |
| | | sub- | |
| Value | Geocode | Subtype | Description Formula |
| 9 | private | operating | 501(c)(3) (SUBSECCD == 3 & FNDNCD == 4 & NTEECC == "T23") |
| | | making | |
| | | (private: | |
| | | vate grant- | |
| | | non-making | |
| | | oper- | (private |
| | | er-vate | |
| | | at-non- | |
| | | ing) op- | |
| | | erating | |
| | | foundation | |
| | | (IRS | |
| | | status) | |
| | | & | |
| | | private | |
| | | operating | |
| | | foundation | |
| | | (NTEE | |
| | | code) | |

| Value | Geotype | Subtype | Description | Formula |
|------------|-----------|---------|--|---|
| 501(c)(3) | | | private foundation sub- | |
| 10 private | 501(c)(3) | 8 | operating foundation (IRS status), other (NTEE code) | SUBSECCD == 3 & FNDNCD == 3 & NTEECC != "T21" & NTEECC != "T22" & NTEECC != "T23" |

| Value | Geotype | Subtype | Description | Formula |
|-------|---------|-----------|--|---|
| 11 | private | 501(c)(3) | operating foundation (IRS status), other (NTEE code) | SUBSECCD == 3 & FNDNCD == 2 & NTEECC != "T21" & NTEECC != "T22" & NTEECC != "T23" |

| Value | Geographic Subtype | Description | Formula |
|---|-------------------------|---|---|
| 501(c)(3) | private foundation sub- | | |
| 12 private grant-making (private grant-making operation at-ing) | 501(c)(3) | 12 private grant-making (private operation at-ing) foundation (IRS status), other (NTEE code) | (SUBSECCD == 3 & FNDNCD == 4 & NTEECC != "T21" & NTEECC != "T22" & NTEECC != "T23") |
| 13 public community foundation | 501(c)(3) | 13 public community foundation | (SUBSECCD == 3 & FNDNCD != 2 & FNDNCD != 3 & FNDNCD != 4 & NTEECC == "T31") |

| Value | Geotype | Subtype | Description | Formula |
|---------|---------|-----------|-----------------------------------|--|
| 14 puls | single | NA 501(3) | 501(c)(3) private foundation sub- | (SUBSECCD == 3 & FNDNCD != 2 & FNDNCD != 3 & FNDNCD != 4 & (NTEECC == "A11" NTEECC == "B11" NTEECC == "C11" NTEECC == "D11" NTEECC == "E11" NTEECC == "F11" NTEECC == "G11" NTEECC == "H11" NTEECC == "I11" NTEECC == "J11" NTEECC == "K11" NTEECC == "L11" NTEECC == "M11" NTEECC == "N11" NTEECC == "O11" NTEECC == "P11" NTEECC == "Q11" NTEECC == "R11" NTEECC == "S11" NTEECC == "T11" NTEECC == "U11" NTEECC == "V11" NTEECC == "W11" NTEECC == "X11" NTEECC == "Y11") |

| Value | Ge | Subtype | Description | Formula |
|-----------|--------------|---------|--------------------------|--|
| 501(c)(3) | | | private foundation sub- | |
| 15 public | NA 501(c)(3) | public | or-ga-ni-za-tion support | $ \begin{aligned} & \text{SUBSECCD} == 3 \ \& \ \text{FNDNCD} != 2 \\ & \ \& \ \text{FNDNCD} != 3 \ \& \ \text{FNDNCD} != 4 \ \& \\ & \ (\text{NTEECC} == \text{"A12"} \mid \text{NTEECC} == \\ & \ \text{"B12"} \mid \text{NTEECC} == \text{"C12"} \mid \\ & \ \text{NTEECC} == \text{"D12"} \mid \text{NTEECC} == \\ & \ \text{"E12"} \mid \text{NTEECC} == \text{"F12"} \mid \\ & \ \text{NTEECC} == \text{"G12"} \mid \text{NTEECC} == \\ & \ \text{"H12"} \mid \text{NTEECC} == \text{"I12"} \mid \\ & \ \text{NTEECC} == \text{"J12"} \mid \text{NTEECC} == \\ & \ \text{"K12"} \mid \text{NTEECC} == \text{"L12"} \mid \\ & \ \text{NTEECC} == \text{"M12"} \mid \text{NTEECC} == \\ & \ \text{"N12"} \mid \text{NTEECC} == \text{"O12"} \mid \\ & \ \text{NTEECC} == \text{"P12"} \mid \text{NTEECC} == \\ & \ \text{"Q12"} \mid \text{NTEECC} == \text{"R12"} \mid \\ & \ \text{NTEECC} == \text{"S12"} \mid \text{NTEECC} == \\ & \ \text{"T12"} \mid \text{NTEECC} == \text{"U12"} \mid \\ & \ \text{NTEECC} == \text{"V12"} \mid \text{NTEECC} == \\ & \ \text{"W12"} \mid \text{NTEECC} == \text{"X12"} \mid \\ & \ \text{NTEECC} == \text{"Y12"} \) \end{aligned} $ |
| 16 public | NA 501(c)(3) | public | other public foundation | $ \begin{aligned} & \text{SUBSECCD} == 3 \ \& \ \text{FNDNCD} != 2 \\ & \ \& \ \text{FNDNCD} != 3 \ \& \ \text{FNDNCD} != 4 \ \& \\ & \ \text{NTEECC} == \text{"T30"} \end{aligned} $ |

| Value | Geotype | Subtype | Description | Formula |
|-----------|--------------|--|-------------------------|--|
| 501(c)(3) | | | private foundation sub- | |
| 17 public | NA 501(c)(3) | pub-lic-com-mu-nity foun-da-tion | 501(c)(3) (not SS) | SUBSECCD != 3 & SUBSECCD != 90 & SUBSECCD != 91 & SUBSECCD != 92 & FNDNCD != 2 & FNDNCD != 3 & FNDNCD != 4 & NTEECC == "T31" |
| 18 public | NA 501(c)(3) | or-ga-ni-za-tion - sin-gle or-ga-ni-za-tion sup-port | 501(c)(3) (not SS) | SUBSECCD != 3 & SUBSECCD != 90 & SUBSECCD != 91 & SUBSECCD != 92 & FNDNCD != 2 & FNDNCD != 3 & FNDNCD != 4 & (NTEECC == "A11" NTEECC == "B11" NTEECC == "C11" NTEECC == "D11" NTEECC == "E11" NTEECC == "F11" NTEECC == "G11" NTEECC == "H11" NTEECC == "I11" NTEECC == "J11" NTEECC == "K11" NTEECC == "L11" NTEECC == "M11" NTEECC == "N11" NTEECC == "O11" NTEECC == "P11" NTEECC == "Q11" NTEECC == "R11" NTEECC == "S11" NTEECC == "T11" NTEECC == "U11" NTEECC == "V11" NTEECC == "W11" NTEECC == "X11" NTEECC == "Y11") |

| Value | Geotype | Subtype | Description | Formula |
|-----------|--------------|---------|-------------------------|---|
| 501(c)(3) | | | private foundation sub- | |
| 19 public | NA 501(c)(3) | public | other | $ \begin{aligned} & \text{SUBSECCD} \neq 3 \ \& \ \text{SUBSECCD} \neq 90 \ \& \ \text{SUBSECCD} \neq 91 \ \& \\ & \text{SUBSECCD} \neq 92 \ \& \ \text{FNDNCD} \neq 2 \ \& \ \text{FNDNCD} \neq 3 \ \& \ \text{FNDNCD} \neq 4 \ \& \\ & (\text{NTEECC} == \text{"A12"} \mid \text{NTEECC} == \text{"B12"} \mid \text{NTEECC} == \text{"C12"} \mid \\ & \text{NTEECC} == \text{"D12"} \mid \text{NTEECC} == \text{"E12"} \mid \text{NTEECC} == \text{"F12"} \mid \\ & \text{NTEECC} == \text{"G12"} \mid \text{NTEECC} == \text{"H12"} \mid \text{NTEECC} == \text{"I12"} \mid \\ & \text{NTEECC} == \text{"J12"} \mid \text{NTEECC} == \text{"K12"} \mid \text{NTEECC} == \text{"L12"} \mid \\ & \text{NTEECC} == \text{"M12"} \mid \text{NTEECC} == \text{"N12"} \mid \text{NTEECC} == \text{"O12"} \mid \\ & \text{NTEECC} == \text{"P12"} \mid \text{NTEECC} == \text{"Q12"} \mid \text{NTEECC} == \text{"R12"} \mid \\ & \text{NTEECC} == \text{"S12"} \mid \text{NTEECC} == \text{"T12"} \mid \text{NTEECC} == \text{"U12"} \mid \\ & \text{NTEECC} == \text{"V12"} \mid \text{NTEECC} == \text{"W12"} \mid \text{NTEECC} == \text{"X12"} \mid \\ & \text{NTEECC} == \text{"Y12"}) \end{aligned} $ |
| 20 public | NA 501(c)(3) | public | other | $ \begin{aligned} & \text{SUBSECCD} \neq 3 \ \& \ \text{SUBSECCD} \neq 90 \ \& \ \text{SUBSECCD} \neq 91 \ \& \\ & \text{SUBSECCD} \neq 92 \ \& \ \text{FNDNCD} \neq 2 \ \& \ \text{FNDNCD} \neq 3 \ \& \ \text{FNDNCD} \neq 4 \ \& \\ & \text{NTEECC} == \text{"T30"} \end{aligned} $ |

| | | 501(c)(3) | |
|-------|-----------|------------------|---------------------|
| | | private | |
| | | foundation | |
| | | sub- | |
| Value | Geography | Subtype | Description Formula |
| 21 | private | NA NA 4947(1)(8) | SUBSECCD == 92 |
| | | char- | |
| | | itable | |
| | | trust | |
| | | - | |
| | | treated | |
| | | as a | |
| | | private | |
| | | foundation | |
| 22 | public | NA NA 4947(1)(8) | SUBSECCD == 91 |
| | | char- | |
| | | itable | |
| | | trust | |
| | | - not | |
| | | treated | |
| | | as a | |
| | | private | |
| | | foundation | |
| | | da- | |
| | | tion | |

| | | 501(c)(3) | |
|------------|---------|----------------|--------------|
| | | private | |
| | | foundation | |
| | | sub- | |
| Value | Geotype | Subtype | Description |
| 23 private | NANA | 4947(2)(D) | BSECCD == 90 |
| | | split-interest | |
| | | charitable | |
| | | trust | |

Each type of organization is described in detail below.

7.1 501(c)(3) foundations, trusts, and grant-making organizations

To qualify as a 501(c)(3) organization, an organization must exist to advance one of the following exempt purposes:

- Charitable, which includes:
 - “Relief of the poor, the distressed, or the underprivileged;
 - Advancement of religion;
 - Advancement of education or science;
 - Erection or maintenance of public buildings, monuments, or works;
 - Lessening the burdens of government;
 - Lessening neighborhood tensions;
 - Eliminating prejudice and discrimination;

- Defending human and civil rights secured by law; and
 - Combating community deterioration and juvenile delinquency.”
- Religious
 - Educational
 - Scientific
 - Literary
 - Testing for public safety
 - Fostering national or international amateur sports competition
 - Prevention of cruelty to children or animals¹

501(c)(3) organizations indicate which exempt purpose(s) they advance when they file Form 1023 or 1023-EZ to apply for recognition of exemption from federal income tax (aka “tax-exempt status”) (Service 2014, 2020).

501(c)(3) organizations are either private foundations or public charities.

7.1.1 501(c)(3) private foundations

The IRS distinguishes between three types of 501(c)(3) private foundations: private operating foundations, exempt operating foundations, and grant-making (private nonoperating) foundations.

501(c)(3) private foundations indicate whether they are a private operating foundation when they file Form 1023 (Service 2020). This option is not available to Form 1023-EZ filers (Service 2014). Later, private operating foundations that want recognition of exempt private operating foundation status must file Form 8940, Request for Miscellaneous Determination, to obtain a determination letter.²

¹(“Exempt Purposes – Internal Revenue Code Section 501(c)(3),” n.d.)

²(“Definition of Exempt Operating Foundation,” n.d.)

501(c)(3) private foundations must file an annual Form 990-PF.³

7.1.1.1 501(c)(3) private: private operating foundation (IRS status) & corporate foundation (NTEE code)

Private operating foundations (IRS status) use most of their resources to actively conduct their exempt activities.⁴

Corporate foundations (NTEE code) are “private foundations whose grant funds are derived primarily from the contributions of a profit-making business organization.”⁵

We can identify 501(c)(3) private operating foundations (IRS status) that are also corporate foundations (NTEE code) using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status) and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of 3 for FNDNCD indicate that an organization is a 501(c)(3) private operating foundation (IRS status), and values of T21 for NTEECC indicate that an organization is a corporate foundation (NTEE code).

7.1.1.2 501(c)(3) private: exempt operating foundation (IRS status) & corporate foundation (NTEE code)

Exempt operating foundations (IRS status) are private operating foundations that have been publicly supported for at least 10 years, have governing bodies with less than 25% disqualified individuals and that broadly represent the general public, and have no disqualified individuals as officers.⁶ “Disqualified individuals” in this case refers to substantial contributors to the foundation; owners of more than 20% of the total combined voting power of a corporation, the profits interest of a partnership, or the beneficial interest of a trust or unincorporated enterprise (if these entities are substantial contributors to the

³(“Instructions for Form 990-PF (2022),” n.d.)

⁴(“Private Operating Foundations,” n.d.)

⁵(“IRS Activity Codes,” n.d.)

⁶(“Exempt Operating Foundations,” n.d.)

foundation); and family members of any individuals previously described.⁷

Corporate foundations (NTEE code) are “private foundations whose grant funds are derived primarily from the contributions of a profit-making business organization.”⁸

We can identify 501(c)(3) exempt operating foundations (IRS status) that are also corporate foundations (NTEE code) using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status) and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of 2 for FNDNCD indicate that an organization is a 501(c)(3) exempt operating foundation (IRS status), and values of T21 for NTEECC indicate that an organization is a corporate foundation (NTEE code).

7.1.1.3 501(c)(3) private: grant-making (private nonoperating) foundation (IRS status) & corporate foundation (NTEE code)

Grant-making (private nonoperating) foundations (IRS status) are all other private foundations.⁹

Private operating foundations have the following advantages over grant-making (private nonoperating) foundations:

- They are exempt from the excise tax on failure to distribute income.
- Donors can deduct contributions to these foundations to the extent of 50% of their adjusted gross income, instead of 30%.
- Private foundations can make qualifying distributions to them, as long as they are not controlled by said private foundation.¹⁰

⁷(“Disqualified Individual” – Exempt Operating Foundation,” n.d.)

⁸(“IRS Activity Codes,” n.d.)

⁹(“Grant-Making Foundations,” n.d.)

¹⁰(“Private Operating Foundations,” n.d.)

In addition, *exempt* operating foundations have the following advantages over grant-making (private nonoperating) foundations:

- They are exempt from taxes on net investment income.
- Private foundations can make grants to them without following expenditure responsibility requirements.¹¹

Corporate foundations (NTEE code) are “private foundations whose grant funds are derived primarily from the contributions of a profit-making business organization.”¹²

We can identify 501(c)(3) grant-making (private nonoperating) foundations (IRS status) that are also corporate foundations (NTEE code) using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status) and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of 4 indicate that an organization is a 501(c)(3) grant-making (private nonoperating) foundation (IRS status), and values of T21 for NTEECC indicate that an organization is a corporate foundation (NTEE code).

7.1.1.4 501(c)(3) private: private operating foundation (IRS status) & private independent foundation (NTEE code)

Private operating foundations (IRS status) use most of their resources to actively conduct their exempt activities.¹³

Private independent foundations (NTEE code) are “private foundations that make grants based on charitable endowments. Because of their endowments, they are focused primarily on grantmaking and generally do not actively raise funds or seek public financial support. These are the most common type of private foundation. They are generally endowed, usually from a single individual or family. Private foundations are considered family foundations if relatives or the original donor

¹¹(“Exempt Operating Foundations,” n.d.)

¹²(“IRS Activity Codes,” n.d.)

¹³(“Private Operating Foundations,” n.d.)

are still active on the board of trustees or in the operation of the foundation.”¹⁴

We can identify 501(c)(3) private operating foundations (IRS status) that are also private independent foundations (NTEE code) using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status) and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of 3 for FNDNCD indicate that an organization is a 501(c)(3) private operating foundation (IRS status), and values of T22 for NTEECC indicate that an organization is a private independent foundation (NTEE code).

7.1.1.5 501(c)(3) private: exempt operating foundation (IRS status) & private independent foundation (NTEE code) (NTEE code)

Exempt operating foundations (IRS status) are private operating foundations that have been publicly supported for at least 10 years, have governing bodies with less than 25% disqualified individuals and that broadly represent the general public, and have no disqualified individuals as officers.¹⁵ “Disqualified individuals” in this case refers to substantial contributors to the foundation; owners of more than 20% of the total combined voting power of a corporation, the profits interest of a partnership, or the beneficial interest of a trust or unincorporated enterprise (if these entities are substantial contributors to the foundation); and family members of any individuals previously described.¹⁶

Private independent foundations (NTEE code) are “private foundations that make grants based on charitable endowments. Because of their endowments, they are focused primarily on grantmaking and generally do not actively raise funds or seek public financial support. These are the most common type of private foundation. They are generally endowed, usually from a single individual or family. Private foundations are

¹⁴(“IRS Activity Codes,” n.d.)

¹⁵(“Exempt Operating Foundations,” n.d.)

¹⁶(“‘Disqualified Individual’ – Exempt Operating Foundation,” n.d.)

considered family foundations if relatives or the original donor are still active on the board of trustees or in the operation of the foundation.”¹⁷

We can identify 501(c)(3) exempt operating foundations (IRS status) that are also private independent foundations (NTEE code) using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status) and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of 2 for FNDNCD indicate that an organization is a 501(c)(3) exempt operating foundation (IRS status), and values of T22 for NTEECC indicate that an organization is a private independent foundation (NTEE code).

7.1.1.6 501(c)(3) private: grant-making (private nonoperating) foundation (IRS status) & private independent foundation (NTEE code)

Grant-making (private nonoperating) foundations (IRS status) are all other private foundations.¹⁸

Private operating foundations have the following advantages over grant-making (private nonoperating) foundations:

- They are exempt from the excise tax on failure to distribute income.
- Donors can deduct contributions to these foundations to the extent of 50% of their adjusted gross income, instead of 30%.
- Private foundations can make qualifying distributions to them, as long as they are not controlled by said private foundation.¹⁹

In addition, *exempt* operating foundations have the following advantages over grant-making (private nonoperating) foundations:

- They are exempt from taxes on net investment income.

¹⁷(“IRS Activity Codes,” n.d.)

¹⁸(“Grant-Making Foundations,” n.d.)

¹⁹(“Private Operating Foundations,” n.d.)

- Private foundations can make grants to them without following expenditure responsibility requirements.²⁰

Private independent foundations (NTEE code) are “private foundations that make grants based on charitable endowments. Because of their endowments, they are focused primarily on grantmaking and generally do not actively raise funds or seek public financial support. These are the most common type of private foundation. They are generally endowed, usually from a single individual or family. Private foundations are considered family foundations if relatives or the original donor are still active on the board of trustees or in the operation of the foundation.”²¹

We can identify 501(c)(3) grant-making (private nonoperating) foundations (IRS status) that are also private independent foundations (NTEE code) using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status) and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of 4 indicate that an organization is a 501(c)(3) grant-making (private nonoperating) foundation (IRS status), and values of T22 for NTEECC indicate that an organization is a private independent foundation (NTEE code).

7.1.1.7 501(c)(3) private: private operating foundation (IRS status) & private operating foundation (NTEE code)

Private operating foundations (IRS status) use most of their resources to actively conduct their exempt activities.²²

Private operating foundations (NTEE code) are “private foundations that use a bulk of their resources to provide charitable services or run charitable programs of their own. They make few, if any, grants to outside organizations and, like private independent foundations, they generally do not raise funds from the public.”²³

²⁰(“Exempt Operating Foundations,” n.d.)

²¹(“IRS Activity Codes,” n.d.)

²²(“Private Operating Foundations,” n.d.)

²³(“IRS Activity Codes,” n.d.)

We can identify 501(c)(3) private operating foundations (IRS status) that are also private operating foundations (NTEE code) using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status) and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of 3 for FNDNCD indicate that an organization is a 501(c)(3) private operating foundation (IRS status), and values of T23 for NTEECC indicate that an organization is a private operating foundation (NTEE code).

7.1.1.8 501(c)(3) private: exempt operating foundation (IRS status) & private operating foundation (NTEE code)

Exempt operating foundations (IRS status) are private operating foundations that have been publicly supported for at least 10 years, have governing bodies with less than 25% disqualified individuals and that broadly represent the general public, and have no disqualified individuals as officers.²⁴ “Disqualified individuals” in this case refers to substantial contributors to the foundation; owners of more than 20% of the total combined voting power of a corporation, the profits interest of a partnership, or the beneficial interest of a trust or unincorporated enterprise (if these entities are substantial contributors to the foundation); and family members of any individuals previously described.²⁵

Private operating foundations (NTEE code) are “private foundations that use a bulk of their resources to provide charitable services or run charitable programs of their own. They make few, if any, grants to outside organizations and, like private independent foundations, they generally do not raise funds from the public.”²⁶

We can identify 501(c)(3) exempt operating foundations (IRS status) that are also private operating foundations (NTEE

²⁴(“Exempt Operating Foundations,” n.d.)

²⁵(“‘Disqualified Individual’ – Exempt Operating Foundation,” n.d.)

²⁶(“IRS Activity Codes,” n.d.)

code) using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status) and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of 2 for FNDNCD indicate that an organization is a 501(c)(3) exempt operating foundation (IRS status), and values of T23 for NTEECC indicate that an organization is a private operating foundation (NTEE code).

7.1.1.9 501(c)(3) private: grant-making (private nonoperating) foundation (IRS status) & private operating foundation (NTEE code)

Grant-making (private nonoperating) foundations (IRS status) are all other private foundations.²⁷

Private operating foundations have the following advantages over grant-making (private nonoperating) foundations:

- They are exempt from the excise tax on failure to distribute income.
- Donors can deduct contributions to these foundations to the extent of 50% of their adjusted gross income, instead of 30%.
- Private foundations can make qualifying distributions to them, as long as they are not controlled by said private foundation.²⁸

In addition, *exempt* operating foundations have the following advantages over grant-making (private nonoperating) foundations:

- They are exempt from taxes on net investment income.
- Private foundations can make grants to them without following expenditure responsibility requirements.²⁹

Private operating foundations (NTEE code) are “private foundations that use a bulk of their resources to provide charitable services or run charitable programs of their own. They make

²⁷(“Grant-Making Foundations,” n.d.)

²⁸(“Private Operating Foundations,” n.d.)

²⁹(“Exempt Operating Foundations,” n.d.)

few, if any, grants to outside organizations and, like private independent foundations, they generally do not raise funds from the public.”³⁰

We can identify 501(c)(3) grant-making (private nonoperating) foundations (IRS status) that are also private operating foundations (NTEE code) using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status) and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of 4 indicate that an organization is a 501(c)(3) grant-making (private nonoperating) foundation (IRS status), and values of T23 for NTEECC indicate that an organization is a private operating foundation (NTEE code).

7.1.1.10 501(c)(3) private: private operating foundation (IRS status), other (NTEE code)

Private operating foundations (IRS status) use most of their resources to actively conduct their exempt activities.³¹

We can identify 501(c)(3) private operating foundations (IRS status) that are not corporate foundations, private independent foundations, or private operating foundations (NTEE codes) using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status) and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of 3 for FNDNCD indicate that an organization is a 501(c)(3) private operating foundation (IRS status), and values of anything other than T21, T22, and T23 for NTEECC indicate that an organization is not a corporate foundation, private independent foundation, or private operating foundation (NTEE codes).

³⁰(“IRS Activity Codes,” n.d.)

³¹(“Private Operating Foundations,” n.d.)

7.1.1.11 501(c)(3) private: exempt operating foundation (IRS status), other (NTEE code)

Exempt operating foundations (IRS status) are private operating foundations that have been publicly supported for at least 10 years, have governing bodies with less than 25% disqualified individuals and that broadly represent the general public, and have no disqualified individuals as officers.³² “Disqualified individuals” in this case refers to substantial contributors to the foundation; owners of more than 20% of the total combined voting power of a corporation, the profits interest of a partnership, or the beneficial interest of a trust or unincorporated enterprise (if these entities are substantial contributors to the foundation); and family members of any individuals previously described.³³

We can identify 501(c)(3) exempt operating foundations (IRS status) that are not corporate foundations, private independent foundations, or private operating foundations (NTEE codes) using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status) and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of 2 for FNDNCD indicate that an organization is a 501(c)(3) exempt operating foundation (IRS status), and values of anything other than T21, T22, and T23 for NTEECC indicate that an organization is not a corporate foundation, private independent foundation, or private operating foundation (NTEE codes).

7.1.1.12 501(c)(3) private: grant-making (private nonoperating) foundation (IRS status), other (NTEE code)

Grant-making (private nonoperating) foundations (IRS status) are all other private foundations.³⁴

Private operating foundations have the following advantages over grant-making (private nonoperating) foundations:

³²(“Exempt Operating Foundations,” n.d.)

³³(“‘Disqualified Individual’ – Exempt Operating Foundation,” n.d.)

³⁴(“Grant-Making Foundations,” n.d.)

- They are exempt from the excise tax on failure to distribute income.
- Donors can deduct contributions to these foundations to the extent of 50% of their adjusted gross income, instead of 30%.
- Private foundations can make qualifying distributions to them, as long as they are not controlled by said private foundation.³⁵

In addition, *exempt* operating foundations have the following advantages over grant-making (private nonoperating) foundations:

- They are exempt from taxes on net investment income.
- Private foundations can make grants to them without following expenditure responsibility requirements.³⁶

We can identify 501(c)(3) grant-making (private nonoperating) foundations (IRS status) that are not corporate foundations, private independent foundations, or private operating foundations (NTEE codes) using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status) and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of 4 for FNDNCD indicate that an organization is a 501(c)(3) grant-making (private nonoperating) foundation (IRS status), and values of anything other than T21, T22, and T23 for NTEECC indicate that an organization is not a corporate foundation, private independent foundation, or private operating foundation (NTEE codes).

7.1.2 501(c)(3) public foundations, trusts, and grant-making organizations

To qualify as a 501(c)(3) public charity, rather than a 501(c)(3) private foundation, an organization must be one of the following:

³⁵(“Private Operating Foundations,” n.d.)

³⁶(“Exempt Operating Foundations,” n.d.)

- A church, convention of churches, or association of churches
- A school
- A hospital or cooperative hospital service organization
- A medical research organization operated in conjunction with a hospital
- An organization operated for the benefit of a college or university that is owned or operated by a governmental unit
- A federal, state, or local government or governmental unit
- An organization that normally receives a substantial part of its support from a governmental unit or from the general public
- A community trust
- An agricultural research organization operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture
- An organization that normally receives more than 33 and 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions and receives no more than 33 and 1/3 percent of its support from gross investment income and unrelated business taxable income from businesses acquired by the organization after June 30, 1975
- An organization organized and operated exclusively for testing for public safety
- A 509(a)(3) supporting organization, including the following types:
 - Type I – those operated, supervised, or controlled by the supported organization(s) by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization

- Type II – those supervised or controlled in connection with the supported organization(s) by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s)
- Type III functionally integrated – those operated in connection with, and functionally integrated with, the supported organization(s)
- Type III non-functionally integrated – those operated in connection with the supported organization(s) that are not functionally integrated (Service 2022)

501(c)(3) organizations indicate whether they are a public charity or a private foundation when they file Form 1023 or 1023-EZ, and if they are a public charity, they must select the reason they are not a private foundation (Service 2014, 2020). 501(c)(3) public charities also select the reason they are not a private foundation when they file Schedule A (Form 990) every year (Service 2022). Private foundations that later want to be reclassified as public charities must terminate their private foundation status and apply for public charity status.³⁷

The IRS imposes several taxes, restrictions, and requirements on private foundations that it does not place on public charities:

- Private foundations must pay excise taxes on their net investment income.
- Private foundations must pay excise taxes on acts of self-dealing with disqualified individuals.
- Private foundations must distribute a portion of their income annually for charitable purposes.
- Private foundations must pay excise taxes on any excess holdings above 20% that it and all of its disqualified individuals have in the voting stock of a business enterprise.

³⁷(“Instructions for Form 990 (04/2023),” n.d.)

- Private foundations must pay excise taxes on jeopardizing investments (i.e., those that jeopardize the carrying out of exempt purposes).
- Private foundations must pay excise taxes on expenditures that do not further exempt purposes, such as lobbying.³⁸

Most 501(c)(3) public charities must file an annual Form 990-N, 990-EZ, or 990.³⁹

7.1.2.1 501(c)(3) public: community foundation

Community foundations are “organizations that make grants for charitable purposes in a specific community or region. The funds available to a community foundation are usually derived from many donors and held in an endowment that is independently administered; income earned by the endowment is then used to make grants.”⁴⁰

We can identify 501(c)(3) community foundations using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status), and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of anything other than 2, 3, or 4 for FNDNCD indicate that an organization is not a private foundation; and values of T31 for NTEECC indicate that an organization is a community foundation.

7.1.2.2 501(c)(3) public: supporting organization - single organization support

Supporting organizations that provide support to a single organization are “organizations existing as a support and fundraising entity for a single institution.”⁴¹

³⁸(“Private Foundations,” n.d.)

³⁹(“Annual Exempt Organization Return: Who Must File,” n.d.)

⁴⁰(“IRS Activity Codes,” n.d.)

⁴¹(“IRS Activity Codes,” n.d.)

We can identify 501(c)(3) supporting organizations that provide support to a single organization using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status), and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of anything other than 2, 3, or 4 for FNDNCD indicate that an organization is not a private foundation; and values of A11, B11, C11, D11, E11, F11, G11, H11, I11, J11, K11, L11, M11, N11, O11, P11, Q11, R11, S11, T11, U11, V11, W11, X11, and Y11 for NTEECC indicate that an organization is a supporting organization that provides support to a single organization.

7.1.2.3 501(c)(3) public: supporting organization - multiple organization support

Supporting organizations that provide support to multiple organizations are “organizations that raise and distribute funds for multiple organizations.”⁴²

We can identify 501(c)(3) supporting organizations that provide support to multiple organizations using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status), and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of anything other than 2, 3, or 4 for FNDNCD indicate that an organization is not a private foundation; and values of A12, B12, C12, D12, E12, F12, G12, H12, I12, J12, K12, L12, M12, N12, O12, P12, Q12, R12, S12, T12, U12, V12, W12, X12, and Y12 for NTEECC indicate that an organization is a supporting organization that provides support to multiple organizations.

7.1.2.4 501(c)(3) public: other public foundation

Public foundations are “organizations that derive their funding or support primarily from the general public in carrying

⁴²(“IRS Activity Codes,” n.d.)

our their social, educational, religious or other charitable activities serving the common welfare. Although public foundations may provide direct charitable services to the public as other nonprofits do, their primary focus is on grantmaking.”⁴³

We can identify other 501(c)(3) public foundations using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status), and NTEECC (NTEECC primary purpose). Values of 3 for SUBSECCD indicate that an organization is a 501(c)(3) organization; values of anything other than 2, 3, or 4 for FNDNCD indicate that an organization is not a private foundation; and values of T30 for NTEECC indicate that an organization is a public foundation.

7.1.3 501(c)(others) public: community foundation

Community foundations are “organizations that make grants for charitable purposes in a specific community or region. The funds available to a community foundation are usually derived from many donors and held in an endowment that is independently administered; income earned by the endowment is then used to make grants.”⁴⁴

We can identify non-501(c)(3) community foundations using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status), and NTEECC (NTEECC primary purpose). Values of anything other than 3, 90, 91, or 92 for SUBSECCD indicate that an organization is a non-501(c)(3), non-4941(a)(1) charitable trust, non-4947(a)(2) split-interest charitable trust organization; values of anything other than 2, 3, or 4 for FNDNCD indicate that an organization is not a private foundation; and values of T31 for NTEECC indicate that an organization is a community foundation.

⁴³(“IRS Activity Codes,” n.d.)

⁴⁴(“IRS Activity Codes,” n.d.)

7.1.4 501(c)(others) public: supporting organization - single organization support

Supporting organizations that provide support to a single organization are “organizations existing as a support and fund-raising entity for a single institution.”⁴⁵

We can identify non-501(c)(3) supporting organizations that provide support to a single organization using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status), and NTEECC (NTEECC primary purpose). Values of anything other than 3 for SUBSECCD indicate that an organization is a non-501(c)(3), non-4941(a)(1) charitable trust, non-4947(a)(2) split-interest charitable trust organization; values of anything other than 2, 3, or 4 for FNDNCD indicate that an organization is not a private foundation; and values of A11, B11, C11, D11, E11, F11, G11, H11, I11, J11, K11, L11, M11, N11, O11, P11, Q11, R11, S11, T11, U11, V11, W11, X11, and Y11 for NTEECC indicate that an organization is a supporting organization that provides support to a single organization.

7.1.5 501(c)(others) public: supporting organization - multiple organization support

Supporting organizations that provide support to multiple organizations are “organizations that raise and distribute funds for multiple organizations.”⁴⁶

We can identify non-501(c)(3) supporting organizations that provide support to multiple organizations using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status), and NTEECC (NTEECC primary purpose). Values of anything other than 3 for SUBSECCD indicate that an organization is a non-501(c)(3), non-4941(a)(1) charitable trust, non-4947(a)(2) split-interest charitable trust organization; values of anything other than 2, 3, or 4 for FNDNCD indicate that an organization is not a private foundation; and values of A12, B12, C12, D12, E12, F12, G12, H12, I12, J12, K12, L12, M12, N12, O12, P12, Q12, R12, S12, T12, U12, V12, W12, X12, and Y12 for

⁴⁵(“IRS Activity Codes,” n.d.)

⁴⁶(“IRS Activity Codes,” n.d.)

NTEECC indicate that an organization is a supporting organization that provides support to multiple organizations.

7.1.6 501(c)(others) public: other public foundation

Public foundations are “organizations that derive their funding or support primarily from the general public in carrying out their social, educational, religious or other charitable activities serving the common welfare. Although public foundations may provide direct charitable services to the public as other nonprofits do, their primary focus is on grantmaking.”⁴⁷

We can identify other non-501(c)(3) public foundations using SUBSECCD (subsection code), FNDNCD (reason for 501(c)(3) status), and NTEECC (NTEECC primary purpose). Values of anything other than 3 for SUBSECCD indicate that an organization is a non-501(c)(3), non-4941(a)(1) charitable trust, non-4947(a)(2) split-interest charitable trust organization; values of anything other than 2, 3, or 4 for FNDNCD indicate that an organization is not a private foundation; and values of T30 for NTEECC indicate that an organization is a public foundation.

7.1.7 4947(a)(1) charitable trust - treated as a private foundation

A 4947(a)(1) charitable trusts is “a trust that is not tax exempt, all of the unexpired interests of which are devoted to one or more charitable purposes, and for which a charitable contribution deduction was allowed under a specific section of the Internal Revenue Code.”⁴⁸

The IRS treats them as private foundations unless they meet one of the requirements for being a 501(c)(3) public charity. This means the IRS subjects them to the same taxes, restrictions, and requirements of private foundations, which are more stringent than those it places on public charities.⁴⁹

⁴⁷(“IRS Activity Codes,” n.d.)

⁴⁸(“Charitable Trusts,” n.d.)

⁴⁹(“Charitable Trusts,” n.d.)

4947(a)(1) charitable trusts treated as private foundations must file an annual Form 990-PF.⁵⁰

We can identify 4947(a)(1) charitable trusts that are treated as private foundations using SUBSECCD (subsection code). Values of 92 indicate that an organization is a 4947(a)(1) charitable trust treated as a private foundation.

7.1.8 4947(a)(1) charitable trust - not treated as a private foundation

A 4947(a)(1) charitable trusts is “a trust that is not tax exempt, all of the unexpired interests of which are devoted to one or more charitable purposes, and for which a charitable contribution deduction was allowed under a specific section of the Internal Revenue Code.”⁵¹

The IRS treats them as private foundations unless they meet one of the requirements for being a 501(c)(3) public charity. This means that 4941(a)(1) charitable trusts that are not treated as private foundations are not subjected to the same taxes, restrictions, and requirements of private foundations, which are more stringent than those the IRS places on public charities.⁵²

4947(a)(1) charitable trusts not treated as private foundations must file an annual Form 990-EZ or 990.⁵³

We can identify 4947(a)(1) charitable trusts that are not treated as private foundations using SUBSECCD (subsection code). Values of 91 indicate that an organization is a 4947(a)(1) charitable trust not treated as a private foundation.

⁵⁰(“Instructions for Form 990-PF (2022),” n.d.)

⁵¹(“Charitable Trusts,” n.d.)

⁵²(“Charitable Trusts,” n.d.)

⁵³(“Instructions for Form 990-EZ (2022),” n.d.; “Instructions for Form 990 Return of Organization Exempt from Income Tax (2022),” n.d.)

7.1.9 4947(a)(2) split-interest charitable trust

4947(a)(2) split-interest charitable trusts “make distributions to both charitable and noncharitable beneficiaries, while providing tax benefits to their donor.”⁵⁴ They are not exempt from federal income tax.⁵⁵

The IRS treats them as private foundations.⁵⁶

4947(a)(2) split-interest charitable trusts must file an annual Form 5227: Split-Interest Trust Information Return.⁵⁷

We can identify 4947(a)(2) split-interest charitable trusts using SUBSECCD (subsection code). Values of 90 indicate that an organization is a 4947(a)(2) split-interest charitable trust.

7.1.10 Not a foundation, trust, or grant-making organization

Organizations not described above are coded as “not a foundation, trust, or grant-making organization.”

⁵⁴(“SOI Tax Stats - Split-Interest Trust Statistics,” n.d.)

⁵⁵(“Instructions for Form 5227 (2022),” n.d.)

⁵⁶(“Split-Interest Trusts,” n.d.)

⁵⁷(“Instructions for Form 5227 (2022),” n.d.)

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