# Sector History – Legal/Tax Status

The nonprofit sector was not fully conceptualized at birth; it has evolved over more than a century of legislation. A patchwork of rules govern its operation and regulation, attempting to incentivize the benefits the sector provides to society by offering tax breaks to nonprofits and donors, ensure nonprofits do not have unfair competitive advantages over taxable businesses by taxing unrelated business income, limit the political influence of the sector by capping and/or taxing lobbying expenditures, and hold private foundations more accountable by distinguishing them from public charities (Arnsberger, Ludlum, Riley, and Stanton 2008).

## Tax-Exempt Status

Nonprofits can incorporate with state agencies—usually the Secretary of State[[1]](#endnote-1)—and file for federal tax-exempt status with the Internal Revenue Service (IRS).[[2]](#endnote-2) Having “tax-exempt status” means that nonprofits are exempt from federal income tax.[[3]](#endnote-3) However, nonprofits with tax-exempt status are still subject to some federal taxes, including Social Security, Medicare, unemployment, unrelated business income, and excise taxes (Internal Revenue Service 2023c). State-level tax exemptions vary,[[4]](#endnote-4) and some municipalities ask nonprofits to make payments in lieu of taxes, or PILOTS.[[5]](#endnote-5)

To apply for tax-exempt status, nonprofits must be organized in the legal form of a trust, corporation, or association.[[6]](#endnote-6)

* A trust is "a relationship in which one person holds title to property, subject to an obligation to keep or use the property for the benefit of another.”[[7]](#endnote-7)
* A corporation is “formed under state law by the filing of articles of incorporation with the state.”[[8]](#endnote-8)
* An association is “a group of persons banded together for a specific purpose.”[[9]](#endnote-9)

Table 1 outlines the forms that nonprofits must file to obtain tax-exempt status.

## Tax-Deductible Contributions

In addition to tax-exempt status, 501(c)(3) public charities and private foundations—excluding those that exist for the purpose of testing for public safety—are eligible to receive tax-deductible contributions.[[10]](#endnote-10) Many states require nonprofits—not just 501(c)(3)s—to register with a state agency before they can fundraise in that state.[[11]](#endnote-11)

## Annual Returns

Tax-exempt nonprofits have to file annual returns with the IRS. The type of annual return—and sometimes, accompanying schedules—they must file depends on their size, organization type, and activities, as outlined in Table 2.

## Business Master File and Pub. 78

The Exempt Organizations Business Master File Extract (BMF) contains data the IRS has on tax-exempt nonprofits,[[12]](#endnote-12) and Pub. 78 contains the IRS’s list of nonprofits that are eligible to receive tax-deductible contributions.[[13]](#endnote-13)

# Nonprofit Organizational Types

In the same way that people have layered and nuanced personalities and take on different roles in different contexts, nonprofits have multiple identities that are defined by myriad regulatory structures and organizational taxonomies. This section presents some common typologies that can help understand the ways in which nonprofits are classified in order to understand how to develop meaningful sampling frameworks that align with research questions.

## Subsectors

“Subsector” can refer to 501(c) status or activity code but those are somewhat independent, so language can be imprecise and confusing in published research and regulations governing nonprofits.

### 501(c) Status

501(c) status refers to the subsection under IRC 501(c) in which an organization is listed as an exempt organization. Table 3 lists these 501(c) statuses.

#### Exempt Purposes for 501(c)(3) Public Charities and Private Foundations

To qualify as a 501(c)(3) public charity or private foundation, 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 animals[[14]](#endnote-14)

501(c)(3) public charities and private foundations indicate which exempt purpose(s) they advance when they file Form 1023 or 1023-EZ (Internal Revenue Service 2014b; Internal Revenue Service 2020a). For information about which forms organizations file, see Table 1. Table 4 shows the exempt purposes that Form 1023-EZ filers selected in 2022.

#### 501(c)(3) Public Charities vs. Private Foundations

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:

* 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; must satisfy distribution and attentiveness requirements (Internal Revenue Service 2022f)

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 (Internal Revenue Service 2014b; Internal Revenue Service 2020a). 501(c)(3) public charities also select the reason they are not a private foundation when they file Schedule A (Form 990) every year (Internal Revenue Service 2022f). For information about which forms organizations file, see Table 1.

Table 5 shows how these organizations are coded in the BMF.

#### Types of 501(c)(3) Private Foundations

The IRS distinguishes between 3 types of 501(c)(3) private foundations:

1. **Private operating foundations** use most of their resources to actively conduct their exempt activities.[[15]](#endnote-15)
2. **Exempt operating foundations** 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.[[16]](#endnote-16) “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.[[17]](#endnote-17)
3. **Grant-making (private nonoperating) foundations** are all other private foundations.[[18]](#endnote-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]](#endnote-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.
* Private foundations can make grants to them without following expenditure responsibility requirements[[20]](#endnote-20)

501(c)(3) private foundations indicate whether they are a private operating foundation when they file Form 1023 (Internal Revenue Service 2020a). This option is not available to Form 1023-EZ filers (Internal Revenue Service 2014b). For information about which forms organizations file, see Table 1. 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.[[21]](#endnote-21)

Table 5 shows how these organizations are coded in the BMF.

### Activity Codes

The two most commonly used activity codes are the National Taxonomy of Exempt Entities (NTEE) system and the Philanthropy Classification System.

#### NTEE

NCCS, in collaboration with major nonprofit organizations and the IRS, developed the original NTEE system in the 1980s.[[22]](#endnote-22)

In the mid-1990s, the IRS requested a simplified version of the NTEE system that it could use to classify nonprofits based on information in their Form 1023 or 1024. It wanted a system that was more efficient and that fit better into the North American Industry Classification System (NAICS). The resulting National Taxonomy of Exempt Entities – Core Codes (NTEE-CC) system includes about 400 of the original 650 codes (Table 6).[[23]](#endnote-23)

There are 25 major groups within the NTEE system: Arts, Culture & Humanities; Education; Environment; Animal-Related; Health Care; Mental Health & Crisis Intervention; Voluntary Health Associations & Medical Disciplines; Medical Research; Crime & Legal-Related; Employment; Food, Agriculture & Nutrition; Housing & Shelter; Public Safety, Disaster Preparedness & Relief; Recreation & Sports; Youth Development; Human Services; International, Foreign Affairs & National Security; Civil Rights, Social Action & Advocacy; Community Improvement & Capacity Building; Philanthropy, Volunteerism & Grantmaking Foundations; Science & Technology; Social Science; Public & Societal Benefit; Religion-Related; and Mutual & Membership Benefit.**[[24]](#endnote-24)** Each of these major groups are represented by a letter.

Following the letter is a two-digit code, which represents the activities of organizations within each major group. There are 7 Common Codes (i.e., repeated two-digit codes representing the same activities of organizations across major groups):

* 01 Alliance/Advocacy Organizations
* 02 Management and Technical Assistance
* 03 Professional Societies/Associations
* 05 Research Institutes and/or Public Policy Analysis
* 11 Monetary Support - Single Organization
* 12 Monetary Support - Multiple Organizations
* 19 Nonmonetary Support Not Elsewhere Classified (N.E.C.)

These Common Codes can be used to easily collect nonprofits across major groups that engage in similar activities. For example, a researcher who wishes to study research institutes may select a sample of nonprofits across major groups with “05” at the end of their NTEE codes.

The IRS started assigning NTEE codes to new exempt organizations based on information in their Form 1023 and 1024 in 1995 (Manager, Exempt Organizations Guidance 2013). In recent years, the IRS started allowing—or in some cases, requiring—organizations to self-select their NTEE code:

* As of 2020, when organizations file Form 1023, they have the option to self-select their NTEE code or allow the IRS to do it for them (Internal Revenue Service 2017; Internal Revenue Service 2020a; Internal Revenue Service 2020b).
* The IRS created the Form 1023-EZ, a simplified version of the Form 1023 in 2014.[[25]](#endnote-25) Form 1023-EZ filers are required to self-select their NTEE code; they cannot opt to have the IRS do it for them (Internal Revenue Service 2014b).
* As of 2021, when organizations file Form 1024-A, they have the option to self-select their NTEE code or allow the IRS to do it for them (Internal Revenue Service 2018b; Internal Revenue Service 2021a; Internal Revenue Service 2021b).
* As of 2022, when organizations file Form 1024, they have the option to self-select their NTEE code or allow the IRS to do it for them (Internal Revenue Service 2018a; Internal Revenue Service 2022a; Internal Revenue Service 2022b).

For information about which forms organizations file, see Table 1.

To modify an existing NTEE code or obtain an NTEE code (for organizations established before the IRS started assigning NTEE codes to new exempt organizations in 1995), organizations can send written requests to the IRS’s Correspondence Unit (Internal Revenue Service 2023c).

#### Philanthropy Classification System

Candid released the Philanthropy Classification System (PCS) in 2015. The PCS came from Candid’s Grants Classification System, which was based on the NTEE system and expanded over 30 years.[[26]](#endnote-26) The PCS captures subjects, populations, organization types, transaction types, and support strategies.[[27]](#endnote-27)

#### LEVEL 3 Categorizations

[STILL NEED TO DO THIS SECTION]

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

## Operating Public Charities, Supporting Public Charities, and Mutual Benefit Organizations

NCCS Core Files divide nonprofits as operating public charities, supporting public charities, or mutual benefit organizations through the LEVEL2 variable.

* Operating public charities “may engage in a variety of activities ranging from research and education to health care and anti-poverty work… for the primary benefit of the general public” (National Center for Charitable Statistics, n.d., 20).
* Supporting public charities “distribute funds to operating charities” (National Center for Charitable Statistics, n.d., 20).
* Mutual benefit organizations are “essentially providers of private services to paying customers” (Weisbrod, 76).

Table 7 shows how these categories map across 501(c) statuses.

## Direct vs. General Support Organizations

[STILL NEED TO DO THIS SECTION]

## Federated Nonprofit Structures

Some nonprofits have federated structures, with a centralized organization and decentralized activities. The entities conducting these decentralized activities can have varying levels of autonomy, and they are referred to by many terms, such as “members,” “affiliates,” “franchisees,” “chapters,” “branch offices,” and “divisions” (La Piana Consulting 2016).

Examples of nonprofits with federated structures include:

* Fraternal Order of Eagles
* Habitat for Humanity
* Boy Scouts of America
* Girl Scouts of America
* Planned Parenthood
* Ducks Unlimited
* KIPP Public Schools
* Black Lives Matter Global Network

### Related Organizations

Some nonprofits with federated structures meet the IRS’s definition of related organizations – those that have one or more of the following relationships:

* Parent/subsidiary – one organization controls the other
* Brother/sister – both organizations are controlled by the same person or people
* Supporting/supported – one organizations is a 509(a)(3) supporting organization that supports the other
* Sponsoring organization of a voluntary employees’ beneficiary association (VEBA) – an organization that establishes or maintain a 501(c)(9) VEBA
* Contributing employer of a VEBA – an employer that contributes to a 501(c)(9) VEBA[[28]](#endnote-28)

Form 990-filers with related organizations report information about their related organizations on Schedule R (Form 990): Related Organizations and Unrelated Partnerships (see Table 2 for information about which forms organizations file). [[29]](#endnote-29)

### Central and Subordinate Organizations

One type of parent/subsidiary relationship is the central and subordinate organization, where the central—or main—organization supervises and controls many subordinate—or chapter—organizations.[[30]](#endnote-30)

When filing Form 1023, 1024-A, or 1024 (see Table 1 for information about which forms organizations file), a central organization with subordinates can attach a request for group exemption. Subordinates must be affiliated with the central organization and subject to its general supervision or control, and all subordinates must be exempt under the same paragraph of IRC 501(c), which can be different from the paragraph under which the central organization is exempt. If the IRS grants the group exemption, the subordinates do not need to file their own Form 1023, 1024-A, or 1024.[[31]](#endnote-31)

If the central organization is required to file Form 990-N, Form 990-EZ, or Form 990 (see Table 2 for information about which forms organizations file), it must file its own form, and it may also file a Form 990 on behalf of some or all of its subordinates (Internal Revenue Service 2019). Subordinates may choose to file their own Form 990-N, Form 990-EZ, or Form 990 instead of being included in the group return.[[32]](#endnote-32)

Central and subordinate organizations do not have to list each other as related organizations on Schedule R, even though they have parent/subsidiary relationships, and subordinate organizations do not have to list other subordinate organizations from their group exemption on Schedule R, even though they have brother/sister relationships.[[33]](#endnote-33)

## Political Nonprofits

The rules of engagement for advocacy, lobbying, and political activities depend on whether an organization is incorporated as a 501(c)(3) public charity/private foundation; a 501(c)(4) civic league/social welfare organization/local associations of employees, 501(c)(5) labor/agricultural/horticultural organization, or 501(c)(6) organization business league/chamber of commerce/real estate board/etc.; or a 527 political organization. Additionally, what the IRS requires these organizations to disclose about their lobbying and political activities depends on the forms they file.

### Advocacy

The IRS does not define or advocacy. Bolder Advocacy says advocacy “encompasses a broad range of activities (including research, public education, lobbying, and voter education) that can influence public policy” (Bolder Advocacy 2013). According to Bolder Advocacy, lobbying is one type of advocacy (Bolder Advocacy 2013), and the IRS defines and limits lobbying.[[34]](#endnote-34)

### Lobbying

The IRS defines lobbying as “attempting to influence legislation,” and it defines “legislation” as “action by Congress, any state legislature, any local council, or similar governing body, with respect to acts, bills, resolutions, or similar items (such as legislative confirmation of appointive office), or by the public in referendum, ballot initiative, constitutional amendment, or similar procedure.”[[35]](#endnote-35) Legislation “does not include actions by executive, judicial, or administrative bodies.”[[36]](#endnote-36)

Actions that the IRS considers lobbying include “contact[ing], or urg[ing] the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation” or “advocat[ing] the adoption or rejection of legislation.”[[37]](#endnote-37) Actions that the IRS does not consider lobbying include, for example, “conduct[ing] educational meetings, prepar[ing] and distribut[ing] educational materials, or otherwise consider[ing] public policy issues in an educational manner.”[[38]](#endnote-38)

#### 501(c)(3)s

501(c)(3) public charities can engage in a limited amount of lobbying activities, but they can lose their tax-exempt status and be subject to excise taxes if they engage in excessive lobbying, as measured by the substantial part test or the expenditure test.[[39]](#endnote-39) However, 501(c)(3) private foundations are subject to excise taxes on *any* amount of lobbying expenditures, and this tax essentially prohibits private foundations from lobbying.[[40]](#endnote-40)

Under the substantial part test, the IRS considers whether the staff and volunteer time and money an organization spends on lobbying activities constitutes a substantial portion of its overall activities.[[41]](#endnote-41) It does not define “substantial,” but a federal court ruled in *Seasongood v. Commissioner* that 5% was “insubstantial.”[[42]](#endnote-42) If the IRS deems an organization’s lobbying activities in a given tax year to be substantial, it can revoke its tax-exempt status, and the organization’s income during that year will be subject to income tax.

501(c)(3) public charities that are not churches can take the 501(h) election—and have their lobbying activity measured using the expenditure test—by filing Form 5768. Under the expenditure test, the amount that an organization can spend on lobbying depends on the amount it spends on exempt purposes overall (Table 8). If an organization with the 501(h) election exceeds its nontaxable lobbying amount in a given tax year, it is subject to a 5% excise tax on its lobbying expenditures for that year. If an organization with the 501(h) election exceeds its nontaxable lobbying amount over a 4-year period, the IRS can revoke its tax-exempt status, and the organization’s income during those 4 years will be subject to income tax.[[43]](#endnote-43)

501(c)(3) public charities—excluding churches—that lose their tax-exempt status as a result of excessive lobbying as measured by the substantial part test or the expenditure test are subject to a 5% excise tax on their lobbying expenditures. Mangers of these 501(c)(3) public charities may also be subject to a 5% tax on lobbying expenditures if they agreed to making the expenditures knowing that it would likely cause the organization to lose its tax-exempt status.[[44]](#endnote-44) Churches are not subject to excise taxes on excessive lobbying expenditures.[[45]](#endnote-45)

#### 501(c)(4)s, 501(c)(5)s, and 501(c)(6)s

501(c)(4)s, 501(c)(5)s, and 501(c)(6)s can engage in an unlimited amount of lobbying activities, as long as these activities relate to their exempt purpose.

#### 527 Political Organizations

527 political organizations exist “primarily for the purpose of directly or indirectly accepting contributions or making expenditures, or both, for an exempt function.”[[46]](#endnote-46) For 527 political organizations, this exempt function is “influencing or attempting to influence the selection, nomination, election or appointment of an individual to a federal, state, or local public office or office in a political organization.”[[47]](#endnote-47) Therefore, the primary purpose of a 527 political organization cannot be lobbying (Joint Committee on Taxation 2022).

### Political Activities

The IRS splits political activities into two categories: partisan and non-partisan. Partisan activities include “directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office” and other activities “with evidence of bias that (a) would favor one candidate over another; (b) oppose a candidate in some manner; or (c) have the effect of favoring a candidate or group of candidates, will constitute prohibited participation or intervention.”[[48]](#endnote-48)

Non-partisan activities include, for example, presenting in public forums, publishing voter education guides, and conducting voter registration and get-out-the-vote drives without “evidence of bias that (a) would favor one candidate over another; (b) oppose a candidate in some manner; or (c) have the effect of favoring a candidate or group of candidates, will constitute prohibited participation or intervention.”[[49]](#endnote-49)

#### 501(c)(3)s

The IRS strictly prohibits 501(c)(3) public charities and private foundations from engaging in partisan political activities but allows them to freely engage in non-partisan political activities. If they engage in partisan political activities, they can lose their tax-exempt status and face excise taxes.[[50]](#endnote-50)

#### 501(c)(4)s, 501(c)(5)s, and 501(c)(6)s

The IRS allows 501(c)(4)s, 501(c)(5)s, and 501(c)(6)s to engage in some partisan political activities, as long as these activities are not their primary purpose. The expenditures these organizations make for partisan political activities are taxable (Francis Reilly and Braig Allen 2003).

#### 527 Political Organizations

The IRS allows 527 political organizations to freely engage in partisan political activities because this is their exempt purpose.[[51]](#endnote-51)

### Required Disclosures

The IRS requires 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), and 527 political organizations to disclose certain information about their lobbying and political activities, depending on which forms they file. For information about which forms organizations file, see Table 2.

Form 990 filers report for a given tax year whether they engaged (either directly or indirectly) in political campaign activities on behalf of or in opposition to candidates for public office, whether they engaged in lobbying activities or had a section 501(h) election in effect, and the fees they pay for lobbying services—both in total, and across the categories of program service expenses, management and general expenses, and fundraising expenses.[[52]](#endnote-52)

Form 990-EZ filers report for a given tax year whether they engaged (either directly or indirectly) in political campaign activities on behalf of or in opposition to candidates for public office and whether they engaged in lobbying activities or had a section 501(h) election in effect.[[53]](#endnote-53)

Through Schedule C, Form 990 and 990-EZ filers that engaged (either directly or indirectly) in political campaign activities on behalf of or in opposition to candidates for public office during a given year, and Form 990 and 990EZ filers that engaged in lobbying activities during a given year report more details about these activities (Internal Revenue Service 2022g).

Form 990-PF filers report:

* Whether they attempted to influence any legislation at the national, state, or local level or participated or intervened in any political campaigns during a given year;
* Whether they spent more than $100, either directly or indirectly, for political purposes;
* Whether they filed a Form 1120-POL: U.S. Income Tax Return for Certain Political Organizations for a given year; and
* The amount of tax on political expenditures that was imposed on the foundation and foundation managers during a given year.[[54]](#endnote-54)

Form 8872 filers report political contributions and expenditures for a given year (Internal Revenue Service 2014c).

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# Tables

## TABLE 1

**Filing for Tax-Exempt Status: Form Type, Who Files, and Data Availability**

|  |  |  |
| --- | --- | --- |
| **Form** | **Who Files?** | **Data Available?** |
| None | The following types of organizations do not need to file for tax-exempt status:   * 501(c)(1) corporations organized under acts of Congress (Internal Revenue Service 2023c) * 501(c)(3) public charities that are churches, integrated auxiliaries of churches, and conventions or associations of churches[[55]](#endnote-55) * 501(c)(3) public charities that typically have annual gross receipts <=$5K[[56]](#endnote-56) * 527 political organizations where one or more of the following exceptions applies:   + The Federal Election Commission requires the entity to report to them as a political committee.   + The entity is a committee of state or local candidates.   + The entity is a state or local committee of a political party.   + The entity reasonably anticipates always having less than $25K in gross receipts for any taxable year.[[57]](#endnote-57) * 529 qualified tuition programs (Internal Revenue Service 2023a) * Subordinates of a central organization that submitted a request for group exemption on their behalf (Internal Revenue Service 2019) | NA |
| 1023-EZ: Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code | Entities that want recognition of tax-exempt status for being 501(c)(3) public charities or private foundations and that meet all of the following criteria:   * Project annual gross receipts not exceeding $50K in any of the next 3 years * Did not have annual gross receipts in excess of $50K in any of the past 3 years * Do not have total assets with a fair market value of over $250K * Were formed under the laws of the United States, its states, territories, or possessions; federally recognized Indian tribal or Alaskan native governments; or Washington DC * Have a mailing address in the United States, its states, territories, or possessions; federally recognized Indian tribal or Alaskan native governments; or Washington DC * Are not a successor to, or controlled by, an entity that had its tax-exempt status suspended due to being a terrorist organization under section 501(p) * Are organized as a corporation, unincorporated association, or trust, not including an LLC * Are not a for-profit entity * Are not a successor to a for-profit entity * Did not previously have their tax-exempt status revoked and are not a successor to an organization that previously had its tax-exempt status revoked, not including automatic revocations due to failure to file Form 990 for 3 consecutive years * Do not currently have—and never previously had—tax-exempt status under another section of 501(a)[[58]](#endnote-58)   Note: Organizations eligible to file the Form 1023-EZ can choose to instead file the Form 1023.[[59]](#endnote-59) | Yes, if exempt status is approved (Internal Revenue Service 2014b) |
| 1023: Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code | Entities that want recognition of tax-exempt status for being one of the following types of organizations:   * 501(c)(3) public charities or private foundations (Internal Revenue Service 2023c), unless one or more of the following exemptions applies, in which case they do not need to file for tax-exempt status:   + 501(c)(3) public charities that are churches, integrated auxiliaries of churches, and conventions or associations of churches[[60]](#endnote-60)   + 501(c)(3) public charities that typically have annual gross receipts <=$5K[[61]](#endnote-61) * 501(e) cooperative hospital service organizations (Internal Revenue Service 2023c) * 501(f) cooperative service organizations of operating educational organizations (Internal Revenue Service 2023c) * 501(k) child care organizations (Internal Revenue Service 2023c) * 501(n) charitable risk pools (Internal Revenue Service 2023c) * 501(q) credit counseling organizations (Internal Revenue Service 2023c) * 501(r) hospital organizations (Internal Revenue Service 2023c) | Yes, if exempt status is approved (Internal Revenue Service 2020a) |
| 1024-A: Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code | Entities that want recognition of tax-exempt status for being 501(c)(4) civic leagues, social welfare organizations, and local associations of employees (Internal Revenue Service 2021a) | Yes, if exempt status is approved (Internal Revenue Service 2021a) |
| 1024: Application for Recognition of Exemption Under Section 501(a) or Section 521 of the Internal Revenue Code | Entities that want recognition of tax-exempt status for being one of the following types of organizations:   * 501(c)(2) title holding corporations * 501(c)(5) labor, agricultural, or horticultural organizations * 501(c)(6) business leagues, chambers of commerce, etc. * 501(c)(7) social clubs * 501(c)(8) fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members * 501(c)(9) voluntary employees’ beneficiary associations * 501(c)(10) domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits * 501(c)(11) teachers’ retirement fund associations * 501(c)(12) benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations * 501(c)(13) cemeteries, crematoria, and like corporations * 501(c)(14) credit unions * 501(c)(15) mutual insurance companies or associations, other than life or marine * 501(c)(16) corporations organized to finance crop operations * 501(c)(17) trusts providing for the payment of supplemental unemployment compensation benefits * 501(c)(18) employee funded pension trusts * 501(c)(19) a post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States * 501(c)(21) black lung benefit trusts * 501(c)(22) withdrawal liability payment funds * 501(c)(23) veterans’ organizations (created before 1880) * 501(c)(25) title holding corporations or trusts with multiple parents * 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 trust * 501(c)(29) qualified nonprofit health insurance issuers * 501(d) religious and apostolic organizations * 521(a) farmers’ cooperative associations (Internal Revenue Service 2022a)   Note: Entities that want recognition of tax-exempt status for being 521(a) farmers’ cooperative associations can choose to file Form 1028 instead of Form 1024.[[62]](#endnote-62) | Yes, if exempt status is approved (Internal Revenue Service 2021a) |
| 1028: Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code | Entities that want recognition of tax-exempt status for being 521(a) farmers’ cooperative associations (Internal Revenue Service 2006)  Note: Entities that want recognition of tax-exempt status for being 521(a) farmers’ cooperative associations can choose to file Form 1024 instead of Form 1028.[[63]](#endnote-63) | No (Internal Revenue Service 2006) |
| 8871: Political Organization Notice of Section 527 Status | Entities that want recognition of tax-exempt status for being 527 political organizations,[[64]](#endnote-64) unless one or more of the following exceptions applies, in which case, they do not need to file for tax-exempt status:   * The Federal Election Commission requires the entity to report to them as a political committee. * The entity is a committee of state or local candidates. * The entity is a state or local committee of a political party. * The entity reasonably anticipates always having less than $25K in gross receipts for any taxable year.[[65]](#endnote-65) | Yes (Internal Revenue Service 2011) |
| 8940: Request for Miscellaneous Determination | Entities that want recognition of tax-exempt status for being 509(a)(3) supporting organization[[66]](#endnote-66) | Yes, if exempt status is approved (Internal Revenue Service 2023b) |

Notes: 501(c)(20) qualified group legal services plans are not included in this table because Section 501(c)(20) was terminated for taxable years beginning after June 30, 1992.[[67]](#endnote-67) 501(c)(24) trusts described in section 4049 of the Employee Retirement Income Security Act (ERISA) of 1974 are not included in this table because The Omnibus Budget Reconciliation Act of 1987 repealed section 4049 of ERISA.[[68]](#endnote-68) 4947(a)(2) split-interest trusts are not included in this table because they are not eligible for tax exemption.

## TABLE 2

**Annual\* Filing Requirements for Tax-Exempt Organizations: Form Type, Who Files, and Data Availability**

\*527 political organizations must file Form 8872 more than annually. During even-numbered years, they must file Form 8872 either quarterly or monthly (except for October and November) and also file Pre-election reports and Post-general election reports. During odd-numbered years, they must file Form 8872 either semiannually or monthly.

|  |  |  |
| --- | --- | --- |
| **Form** | **Who Files?** | **Data Available?** |
| None | * The following types of organizations do not need to file an annual return:   + 501(c)(1) corporations organized under acts of Congress[[69]](#endnote-69)   + The following 501(c)(3) public charities that are religious organizations:     - Churches, interchurch organizations of local units of a church, conventions or associations of churches, and integrated auxiliaries of churches     - Church-affiliated organizations that are exclusively engaged in managing funds or maintaining retirement programs     - Schools below the college level that are affiliated with a church or operated by a religious order     - Mission societies that are sponsored by or affiliated with one or more churches or church denominations and conduct more than half of their activities in foreign countries or direct more than half of their activities at people in foreign countries     - Exclusively religious activities of religious orders[[70]](#endnote-70)   + The following types of 527 political organizations:     - State and local committees of a political party     - Committees of a state and local candidates     - Caucuses and associations of state and local officials     - Political committees under section 301(4) of the Federal Election Campaign Act of 1971[[71]](#endnote-71)   + 529 qualified tuition programs (Internal Revenue Service 2023a)   + Subordinates included in a group return (Internal Revenue Service 2019) | NA |
| 990-N: Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ | * The following types of organizations, if they typically have annual gross receipts ≤ $50K:[[72]](#endnote-72)   + 501(c)(2) title holding corporations   + 501(c)(3) public charities   + 501(c)(4) civic leagues, social welfare organizations, and local associations of employees   + 501(c)(5) labor, agricultural, or horticultural organizations   + 501(c)(6) business leagues, chambers of commerce, etc.   + 501(c)(7) social clubs   + 501(c)(8) fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members   + 501(c)(9) voluntary employees’ beneficiary associations   + 501(c)(10) domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits   + 501(c)(11) teachers’ retirement fund associations   + 501(c)(12) benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations   + 501(c)(13) cemeteries, crematoria, and like corporations   + 501(c)(14) credit unions   + 501(c)(15) mutual insurance companies or associations, other than life or marine   + 501(c)(16) corporations organized to finance crop operations   + 501(c)(17) trusts providing for the payment of supplemental unemployment compensation benefits   + 501(c)(18) employee funded pension trusts   + 501(c)(19) a post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States   + 501(c)(21) black lung benefit trusts   + 501(c)(22) withdrawal liability payment funds   + 501(c)(25) title holding corporations or trusts with multiple parents   + 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 trust   + 501(c)(29) qualified nonprofit health insurance issuers   + 501(e) cooperative hospital service organizations   + 501(f) cooperative service organizations of operating educational organizations   + 501(k) child care organizations   + 501(n) charitable risk pools   + 501(q) credit counseling organizations (Internal Revenue Service 2023c) * 509(a)(3) supporting organizations that meet all of the following criteria:   + Support a 501(c)(3) public charity that is a religious organization   + Typically have gross receipts <=$5K   + Are not an integrated auxiliary of churches   + Are not the exclusively religious activities of a religious order[[73]](#endnote-73) * Exclusions:   + Organizations that sponsor donor advised funds, which must file the Form 990   + Organizations that operate one or more hospital facilities, which must file the Form 990   + Organizations with a controlled entity under section 512(b)(13) that either:     - Receive or accrue interest, annuities, royalties, or rent of any amount from the controlled entity; or     - Engage in another type of transaction exceeding $50,000 with the controlled entity.   These organizations must file the Form 990.   * + Organizations filing group returns on behalf of subordinates, which must file the Form 990[[74]](#endnote-74)   Note: Organizations eligible to file the Form 990-N can choose to instead file the Form 990-EZ or Form 990.[[75]](#endnote-75) | Yes[[76]](#endnote-76) |
| 990-EZ: Short Form Return of Organization Exempt from Income Tax | * The following types of organizations, if they typically have annual gross receipts < $200K and total assets < $500K:[[77]](#endnote-77)   + 501(c)(2) title holding corporations   + 501(c)(3) public charities   + 501(c)(4) civic leagues, social welfare organizations, and local associations of employees   + 501(c)(5) labor, agricultural, or horticultural organizations   + 501(c)(6) business leagues, chambers of commerce, etc.   + 501(c)(7) social clubs   + 501(c)(8) fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members   + 501(c)(9) voluntary employees’ beneficiary associations   + 501(c)(10) domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits   + 501(c)(11) teachers’ retirement fund associations   + 501(c)(12) benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations   + 501(c)(13) cemeteries, crematoria, and like corporations   + 501(c)(14) credit unions   + 501(c)(15) mutual insurance companies or associations, other than life or marine   + 501(c)(16) corporations organized to finance crop operations   + 501(c)(17) trusts providing for the payment of supplemental unemployment compensation benefits   + 501(c)(18) employee funded pension trusts   + 501(c)(19) a post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States   + 501(c)(22) withdrawal liability payment funds   + 501(c)(23) veterans’ organizations (created before 1880)   + 501(c)(25) title holding corporations or trusts with multiple parents   + 501(c)(26) state-sponsored high-risk health coverage organizations   + 501(c)(27) state-sponsored workers’ compensation reinsurance organizations   + 501(e) cooperative hospital service organizations   + 501(f) cooperative service organizations of operating educational organizations   + 501(k) child care organizations   + 501(n) charitable risk pools   + 527 political organizations (Internal Revenue Service 2023c)   + 509(a)(3) supporting organizations, unless they meet all of the following criteria, in which case they can file Form 990-N:     - Support a 501(c)(3) public charity that is a religious organization     - Typically have gross receipts <=$5K     - Are not an integrated auxiliary of churches     - Are not the exclusively religious activities of a religious order[[78]](#endnote-78)   + 4947(a)(1) charitable trusts not treated as private foundations[[79]](#endnote-79) * Exclusions:   + Organizations that sponsor donor advised funds, which must file the Form 990   + Organizations that operate one or more hospital facilities, which must file the Form 990   + Organizations with a controlled entity under section 512(b)(13) that either:     - Receive or accrue interest, annuities, royalties, or rent of any amount from the controlled entity; or     - Engage in another type of transaction exceeding $50,000 with the controlled entity.   These organizations must file the Form 990.   * + Organizations filing group returns on behalf of subordinates, which must file the Form 990[[80]](#endnote-80)   Note: Organizations eligible to file the Form 990-EZ can choose to instead file the Form 990.[[81]](#endnote-81) | Yes[[82]](#endnote-82) |
| 990: Return of Organization Exempt from Income Tax | * The following types of organizations:   + 501(c)(2) title holding corporations   + 501(c)(3) public charities   + 501(c)(4) civic leagues, social welfare organizations, and local associations of employees   + 501(c)(5) labor, agricultural, or horticultural organizations   + 501(c)(6) business leagues, chambers of commerce, etc.   + 501(c)(7) social clubs   + 501(c)(8) fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members   + 501(c)(9) voluntary employees’ beneficiary associations   + 501(c)(10) domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits   + 501(c)(11) teachers’ retirement fund associations   + 501(c)(12) benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations   + 501(c)(13) cemeteries, crematoria, and like corporations   + 501(c)(14) credit unions   + 501(c)(15) mutual insurance companies or associations, other than life or marine   + 501(c)(16) corporations organized to finance crop operations   + 501(c)(17) trusts providing for the payment of supplemental unemployment compensation benefits   + 501(c)(18) employee funded pension trusts   + 501(c)(19) a post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States   + 501(c)(21) black lung benefit trusts   + 501(c)(22) withdrawal liability payment funds   + 501(c)(23) veterans’ organizations (created before 1880)   + 501(c)(25) title holding corporations or trusts with multiple parents   + 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 trust   + 501(c)(29) qualified nonprofit health insurance issuers   + 501(e) cooperative hospital service organizations   + 501(f) cooperative service organizations of operating educational organizations   + 501(k) child care organizations   + 501(n) charitable risk pools   + 501(q) credit counseling organizations   + 527 political organizations (Internal Revenue Service 2023c)   + 509(a)(3) supporting organizations, unless they meet all of the following criteria, in which case they can file Form 990-N:     - Support a 501(c)(3) public charity that is a religious organization     - Typically have gross receipts <=$5K     - Are not an integrated auxiliary of churches     - Are not the exclusively religious activities of a religious order[[83]](#endnote-83)   + 4947(a)(1) charitable trusts not treated as private foundations[[84]](#endnote-84) | Yes[[85]](#endnote-85) |
| 990-PF: Return of Private Foundation | * 501(c)(3) private foundations[[86]](#endnote-86) * 4947(a)(1) charitable trusts treated as private foundations[[87]](#endnote-87) | Yes[[88]](#endnote-88) |
| Schedule A (Form 990): Public Charity Status and Public Support | * Form 990- and 990-EZ-filing 501(c)(3) public charities and 4947(a)(1) charitable trusts not treated as private foundations[[89]](#endnote-89) | Yes (Internal Revenue Service 2022f) |
| Schedule B (Form 990): Schedule of Contributors | * Form 990, 990-EZ, and 990-PF filers that receive contributions totaling $5,000 or more in money or property from any one contributor during a given year (Internal Revenue Service 2022g) * Form 990- and 990-EZ-filing 501(c)(3) public charities that meet the 33 1/3% support test and receive contributions totaling either more than $5,000 or more than 2% of the organization’s total contributions, gifts, grants, and other similar amounts from any one contributor during a given year (Internal Revenue Service 2022g) * Form 990- and 990-EZ-filing 501(c)(7) social and recreational clubs, 501(c)(8) fraternal beneficiary societies and associations, and 501(c)(10) domestic fraternal societies and associations that receive contributions totaling more than $1,000 from any one contributor during a given year exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals (Internal Revenue Service 2022g) * Form 990- and 990-EZ-filing 501(c)(7) social and recreational clubs, 501(c)(8) fraternal beneficiary societies and associations, and 501(c)(10) domestic fraternal societies and associations that receive contributions totaling no more than $1,000 from any one contributor during a given year exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals (Internal Revenue Service 2022g) | Yes, but only Form 990-PF filers and 527 political organizations have to make the names and addresses of contributors available for public inspection (Internal Revenue Service 2022g). |
| Schedule C (Form 990): Political Campaign and Lobbying Activities | * Form 990- and 990-EZ filers that meet at least one of the following criteria:   + Engage in direct or indirect political campaign activities on behalf of, or in opposition to, candidates for public office   + Are public charities that engage in lobbying activities or have a section 501(h) election in effect   + Are 501(c)(4) civic leagues, social welfare organizations, and local associations of employees; 501(c)(5) labor, agricultural and horticultural organizations; and 501(c)(6) business leagues, chambers of commerce, real estate boards, etc.; that receive membership dues, assessments, or similar amounts[[90]](#endnote-90) * Form 990-EZ-filing 501(c)(4) civic leagues, social welfare organizations, and local associations of employees; 501(c)(5) labor, agricultural and horticultural organizations; and 501(c)(6) business leagues, chambers of commerce, real estate boards, etc. that are subject to section 6033€ notice reporting an proxy tax requirements[[91]](#endnote-91) | Yes (Internal Revenue Service 2022h) |
| Schedule D (Form 990): Supplemental Financial Statements | * Form 990 filers that meet at least one of the following criteria:   + Maintain donor advised funds   + Receive or hold a conservation easement   + Maintain collections of works of art, historical treasures, or other similar assets   + Hold escrow or custodial account liability; serve as a custodian for amounts not listed on their balance sheet; or provide credit counseling, debt management, credit repair, or debt negotiation services   + Hold assets in donor-restricted endowments or in quasi endowments, either directly or through a related organization   + Hold assets in land, buildings, and equipment   + Hold other securities investments   + Hold program related investments   + Hold other assets that are 5% or more of their total assets   + Hold other liabilities   + Have separate or consolidated financial statements that include a footnote addressing their liability for uncertain tax positions under FIN 48 (ASC 740)   + Obtain separate, independent audited financial statements   + Are included in consolidated, independent audited financial statements[[92]](#endnote-92) | Yes (Internal Revenue Service 2022i) |
| Schedule E (Form 990): Schools | * Form 990 and 990-EZ filers that meet the definition of a “school” as described in section 170(b)(1)(A)(ii) (Internal Revenue Service 2022j) | Yes (Internal Revenue Service 2022j) |
| Schedule F (Form 990): Statement of Activities Outside of the United States | * Form 990 filers that meet at least one of the following criteria:   + Have aggregate revenues or expenses of more than $10,000 in a given year from grantmaking, fundraising, business, investment, and program service activities outside the US, or aggregate foreign investments valued at $100,000 or more   + Make more than $5,000 of grants or other assistance in a given year to or for any foreign organization   + Make more than $5,000 of grants or other assistance in a given year to or for foreign individuals[[93]](#endnote-93) | Yes (Internal Revenue Service 2022k) |
| Schedule G (Form 990): Supplemental Information Regarding Fundraising or Gaming Activities | * Form 990 filers that incur more than $15,000 of expenses in a given year for professional fundraising services[[94]](#endnote-94) * Form 990 and 990-EZ filers that meet at least one of the following criteria:   + Receive more than $15,000 in a given year from fundraising event gross income and contributions   + Receive more than $15,000 in a given year from gaming activities gross income[[95]](#endnote-95) | Yes (Internal Revenue Service 2022l) |
| Schedule H (Form 990): Hospitals | * Form 990 filers that operate one or more hospital facilities[[96]](#endnote-96) | Yes (Internal Revenue Service 2022m) |
| Schedule I (Form 990): Grants and Other Assistance to Organizations, Governments, and Individuals in the United States | * Form 990 filers that meet at least one of the following criteria:   + Make more than $5,000 of grants or other assistance in a given year to any domestic organization or domestic government   + Make more than $5,000 of grants or other assistance in a given year to or for domestic individuals (Internal Revenue Service 2022n) | Yes (Internal Revenue Service 2022n) |
| Schedule J (Form 990): Compensation Information | * Form 990 filers that meet at least one of the following criteria:   + Compensate, either directly or through a related organization, a former officer, key employee, or highest compensated employee with more than $100,000 in a given year (including reportable compensation only)   + Compensate, either directly or through a related organization, a former director or trustee in their capacity as a former director or trustee with more than $10,000 in a given year (including reportable compensation only)   + Compensate, either directly or through a related organization, a current or former officer, director, trustee, key employee, or highest compensated employee with more than $150,000 in a given year (including both reportable and other compensation)   + Have a current or former officer, director, trustee, key employee, or highest compensated employee who receives or accrues compensation from any unrelated organization or individual for services rendered to the organization[[97]](#endnote-97) | Yes (Internal Revenue Service 2022o) |
| Schedule K (Form 990): Supplemental Information on Tax-Exempt Bonds | * Form 990 filers that have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of a given year that was issued after December 31, 2022[[98]](#endnote-98) | Yes (Internal Revenue Service 2022p) |
| Schedule L (Form 990): Transactions with Interested Persons | * Form 990- and 990-EZ-filing 501(c)(3) public charities; 501(c)(4) civic leagues, social welfare organizations, and local associations of employees; and 501(c)(29) qualified nonprofit health insurance issuers that engage in an excess benefit transaction with a disqualified person in a given year, or that engaged in such a transaction in the prior year without reporting it[[99]](#endnote-99) * Form 990 filers that meet at least one of the following criteria during a given year:   + Report assets or liabilities from loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons   + Provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons   + Are party to a business transaction with a current or former officer, director, trustee, key employee, creator or founder, or substantial contributor; a family member of any of these individuals; or a 35% controlled entity of any of these individuals and/or organizations[[100]](#endnote-100) * Form 990-EZ filers that borrow from, or make any loans to, any officer, director, trustee, or key employee during a given year; or have an outstanding balance from such loans made in a prior year[[101]](#endnote-101) | Yes (Internal Revenue Service 2022q) |
| Schedule M (Form 990): Noncash Contributions | * Form 990 filers that meet at least one of the following criteria during a given year:   + Receive more than $25,000 in non-cash contributions   + Receive contributions of art, historical treasures, or other similar assets; or qualified conservation contributions (Internal Revenue Service 2022r) | Yes (Internal Revenue Service 2022r) |
| Schedule N (Form 990): Liquidation, Termination, Dissolution, or Significant Disposition of Assets | * Form 990 and 990-EZ filers that meet at least one of the following criteria during a given year:   + Liquidate, terminate, or dissolve and cease operations   + Sell, exchange, dispose of, or transfer more than 25% of their net assets (Internal Revenue Service 2022s) | Yes (Internal Revenue Service 2022s) |
| Schedule O (Form 990): Supplemental Information to Form 990 or 990-EZ | * All Form 990 and 990-EZ filers (Internal Revenue Service 2022t) | Yes (Internal Revenue Service 2022t) |
| Schedule R (Form 990): Related Organizations and Unrelated Partnerships | * Form 990 filers that meet at least one of the following criteria during a given year:   + Own 100% of an entity disregarded as separate from the organization   + Are related to any tax-exempt or taxable entity   + Have a controlled entity within the meaning of section 512(b)(13) and receive any payment from or engage in any transaction with that controlled entity during a given year   + Conducts more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes[[102]](#endnote-102) * Form 990-filing 501(c)(3) public charities that make any transfers to an exempt non-charitable related organization[[103]](#endnote-103) | Yes (Internal Revenue Service 2022u) |
| 1065: U.S. Return of Partnership Income | * 501(d) religious and apostolic organizations[[104]](#endnote-104) | No (Internal Revenue Service 2022c) |
| 1120-C: U.S. Income Tax Return for Cooperative Associations | * 521(a) farmers’ cooperative associations[[105]](#endnote-105) | No (Internal Revenue Service 2022d) |
| 5227: Split-Interest Trust Information Return | * 4947(a)(2) split-interest trusts[[106]](#endnote-106) | Yes (Internal Revenue Service 2022e) |
| 8872: Political Organization Report of Contributions and Expenditures | * 527 political organizations[[107]](#endnote-107), unless they meet one or more of the following exceptions:   + Those not required to file Form 8871,[[108]](#endnote-108) including:     - Entities required to report to the Federal Election Commission as a political committee.     - Committees of state or local candidates     - State or local committees of a political party     - Entities that reasonably anticipate always having less than $25K in gross receipts for any taxable year[[109]](#endnote-109)   + Those not subject to income tax because they did not file or amend a Form 8871[[110]](#endnote-110)   + Qualified state or local political organizations[[111]](#endnote-111) | Yes (Internal Revenue Service 2014c) |

Notes: 501(c)(20) qualified group legal services plans are not included in this table because Section 501(c)(20) was terminated for taxable years beginning after June 30, 1992.[[112]](#endnote-112) 501(c)(24) trusts described in section 4049 of the Employee Retirement Income Security Act (ERISA) of 1974 are not included in this table because The Omnibus Budget Reconciliation Act of 1987 repealed section 4049 of ERISA.[[113]](#endnote-113) 4947(a)(2) split-interest trusts are not included in this table because they are not eligible for tax exemption.

## TABLE 3

**501(c) Statuses**

|  |  |
| --- | --- |
| **501(c) Status** | **Type of Organization** |
| 501(c)(1) | Corporations organized under acts of Congress |
| 501(c)(2) | Title holding corporations |
| 501(c)(3) | Public charities and private foundations |
| 501(c)(4) | Civic leagues, social welfare organizations, and local associations of employees |
| 501(c)(5) | Labor, agricultural, or horticultural organizations |
| 501(c)(6) | Business leagues, chambers of commerce, etc. |
| 501(c)(7) | Social clubs |
| 501(c)(8) | Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members |
| 501(c)(9) | Voluntary employees’ beneficiary associations |
| 501(c)(10) | Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits |
| 501(c)(11) | Teachers’ retirement fund associations |
| 501(c)(12) | Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations |
| 501(c)(13) | Cemeteries, crematoria, and like corporations |
| 501(c)(14) | Credit unions |
| 501(c)(15) | Mutual insurance companies or associations, other than life or marine |
| 501(c)(16) | Corporations organized to finance crop operations |
| 501(c)(17) | Trusts providing for the payment of supplemental unemployment compensation benefits |
| 501(c)(18) | Employee funded pension trusts |
| 501(c)(19) | A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States |
| 501(c)(20) | Qualified group legal services plans  Note: Section 501(c)(20) was terminated for taxable years beginning after June 30, 1992.[[114]](#endnote-114) |
| 501(c)(21) | Black lung benefit trusts |
| 501(c)(22) | Withdrawal liability payment funds |
| 501(c)(23) | Veterans’ organizations (created before 1880) |
| 501(c)(24) | Trusts described in section 4049 of the Employee Retirement Income Security Act (ERISA) of 1974  Note: The Omnibus Budget Reconciliation Act of 1987 repealed section 4049 of ERISA.[[115]](#endnote-115) |
| 501(c)(25) | Title holding corporations or trusts with multiple parents |
| 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 trust |
| 501(c)(29) | Qualified nonprofit health insurance issuers |

## TABLE 4

**Exempt Purposes of 2022 Form 1023-EZ Filers[[116]](#endnote-116)**

|  |  |
| --- | --- |
| **Exempt Purpose** | **Percent (Number) of Filers** |
| Charitable | 79% (63,490) |
| Religious | 13% (10,423) |
| Educational | 47% (37,416) |
| Scientific | 6% (4,655) |
| Literary | 6% (4,617) |
| Testing for public safety | 1% (869) |
| Fostering national or international amateur sports competition | 7% (5,349) |
| Prevention of cruelty to children or animals | 6% (4,626) |

Notes: Percentages add to more than 100 because the exempt purposes are not mutually exclusive. Total N = 80,408.

## TABLE 5

**Business Master File’s Foundation Code Variable**

|  |  |  |
| --- | --- | --- |
| **Code (Internal Revenue Service 2014a)** | **Description (Internal Revenue Service 2014a)** | **Meaning** |
| 00 | All organizations except 501(c)(3) | Organizations that are not 501(c)(3) public charities or private foundations |
| 02 | Private operating foundation exempt from paying excise taxes on investment income | Exempt operating foundations (See “Types of Private Foundations” section) |
| 03 | Private operating foundation (other) | Private operating foundations (See “Types of Private Foundations” section) |
| 04 | Private non-operating foundation | Grant-making (private nonoperating) foundations (See “Types of Private Foundations” section) |
| 09 | Suspense |  |
| 10 | Church | 501(c)(3) organizations that qualify as public charities because they are a church, convention of churches, or association of churches |
| 11 | School | 501(c)(3) organizations that qualify as public charities because they are a school |
| 12 | Hospital or medical research organization | 501(c)(3) organizations that qualify as public charities because they are a hospital, cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital |
| 13 | Organization operated for the benefit of a public (government owned or run) college or university | 501(c)(3) organizations that qualify as public charities because they are operated for the benefit of a college or university that is owned or operated by a governmental unit |
| 14 | Governmental unit | 501(c)(3) organizations that qualify as public charities because they are a federal, state, or local government or governmental unit |
| 15 | Organization with a substantial portion of support from a governmental unit or the general public | 501(c)(3) organizations that qualify as public charities because they normally receive a substantial part of their support from a governmental unit or from the general public |
| 16 | Org income is <=1/3 investment or unrelated business and >1/3 donated or related to purpose | 501(c)(3) organizations that qualify as public charities because they normally receive more than 33 and 1/3% of their support from contributions, membership fees, and gross receipts from activities related to their exempt functions and receives no more than 33 and 1/3 percent of their support from gross investment income and unrelated business taxable income from businesses acquired by the organization after June 30, 1975 |
| 17 | Supporting Organization 509(a)(3) for benefit and in conjunction with organization(s) coded 10-16 |  |
| 18 | Organization organized and operated to test for public safety | 501(c)(3) organizations that qualify as public charities because they are organized and operated exclusively for testing for public safety |
| 21 | Supporting Organization 509(a)(3) Type I | Type I 509(a)(3) supporting organizations – 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 |
| 22 | Supporting Organization 509(a)(3) Type II | Type II 509(a)(3) supporting organizations – 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) |
| 23 | Supporting Organization 509(a)(3) Type III functionally integrated | Type III functionally integrated 509(a)(3) supporting organizations – those operated in connection with, and functionally integrated with, the supported organization(s) |
| 24 | Supporting Organization 509(a)(3) Type III not functionally integrated | Type III not functionally integrated 509(a)(3) supporting organizations – those operated in connection with the supported organization(s) that are not functionally integrated; must satisfy distribution and attentiveness requirements |

## TABLE 6

**NTEE Codes[[117]](#endnote-117)**

|  |  |
| --- | --- |
| **Major Group** | **NTEE Code** |
| Arts, Culture & Humanities | A01 - Alliances & Advocacy |
| A02 - Management & Technical Assistance |
| A03 - Professional Societies & Associations |
| A05 - Research Institutes & Public Policy Analysis |
| A11 - Single Organization Support |
| A12 - Fund Raising & Fund Distribution |
| A19 - Support N.E.C. |
| A20 - Arts & Culture |
| A23 - Cultural & Ethnic Awareness |
| A24 - Folk Arts |
| A25 - Art Education |
| A26 - Arts & Humanities Councils & Agencies |
| A27 - Community Celebrations |
| A30 - Media & Communications |
| A31 - Film & Video |
| A32 - Television |
| A33 - Printing & Publishing |
| A34 - Radio |
| A40 - Visual Arts |
| A50 - Museums |
| A51 - Art Museums |
| A52 - Children’s Museums |
| A54 - History Museums |
| A56 - Natural History & Natural Science Museums |
| A57 - Science & Technology Museums |
| A60 - Performing Art |
| A61 - Performing Arts Centers |
| A62 - Dance |
| A63 - Ballet |
| A65 - Theater |
| A68 - Music |
| A69 - Symphony Orchestras |
| A6A - Opera |
| A6B - Singing & Choral Groups |
| A6C - Bands & Ensembles |
| A6E - Performing Arts Schools |
| A70 - Humanities Organizations |
| A80 - Historical Organizations |
| A82 - Historical Societies & Historic Preservation |
| A84 - Commemorative Events |
| A90 - Arts Service |
| A99 - Arts, Culture & Humanities N.E.C. |
| Education | B01 - Alliances & Advocacy Organizations |
| B02 - Management & Technical Assistance |
| B03 - Professional Society & Associations |
| B05 - Research Institutes & Public Policy Analysis |
| B11 - Single Organization Support |
| B12 - Fundraising & Fund Distribution |
| B19 - Support N.E.C. |
| B20 - Elementary & Secondary Schools |
| B21 - Preschools |
| B24 - Primary & Elementary Schools |
| B25 - Secondary & High Schools |
| B28 - Special Education |
| B29 - Charter Schools |
| B30 - Vocational & Technical Schools |
| B40 - Higher Education Institutions |
| B41 - Two-Year Colleges |
| B42 - Two-Year Colleges |
| B43 - Undergraduate Colleges |
| B50 - Graduate & Professional Schools |
| B60 - Adult Education |
| B70 - Libraries |
| B80 - Student Services |
| B82 - Scholarships & Student Financial Aid |
| B83 - Student Sororities & Fraternities |
| B84 - Alumni Associations |
| B90 - Educational Services |
| B92 - Remedial Reading & Encouragement |
| B94 - Parent & Teacher Groups |
| B99 - Education N.E.C. |
| Environment | C01 - Alliances & Advocacy |
| C02 - Management & Technical Assistance |
| C03 - Professional Societies & Associations |
| C05 - Research Institutes & Public Policy Analysis |
| C11 - Single Organization Support |
| C12 - Fundraising & Fund Distribution |
| C19 - Support N.E.C. |
| C20 - Pollution Abatement & Control |
| C27 - Recycling |
| C30 - Natural Resources Conservation & Protection |
| C32 - Water Resources, Wetland Conservation & Management |
| C34 - Land Resources Conservation |
| C35 - Energy Resources Conservation & Development |
| C36 - Forest Conservation |
| C40 - Botanical, Horticultural & Landscape Services |
| C41 - Botanical Gardens & Arboreta |
| C42 - Garden Clubs |
| C50 - Environmental Beautification |
| C60 - Environmental Education |
| C99 - Environmental N.E.C. |
| Animal-Related | D01 - Alliance & Advocacy |
| D02 - Management & Technical Assistance |
| D03 - Professional Societies & Associations |
| D05 - Research Institutes & Public Policy Analysis |
| D11 - Single Organization Support |
| D12 - Fundraising & Fund Distribution |
| D19 - Support N.E.C. |
| D20 - Animal Protection & Welfare |
| D30 - Wildlife Preservation & Protection |
| D31 - Protection of Endangered Species |
| D32 - Bird Sanctuaries |
| D33 - Fisheries Resources |
| D34 - Wildlife Sanctuaries |
| D40 - Veterinary Services |
| D50 - Zoos & Aquariums |
| D60 - Animal Services N.E.C. |
| D61 - Animal Training |
| D99 - Animal Related N.E.C. |
| Health Care | E01 - Alliances & Advocacy |
| E02 - Management & Technical Assistance |
| E03 - Professional Societies & Associations |
| E05 - Research Institutes & Public Policy Analysis |
| E11 - Single Organization Support |
| E12 - Fundraising & Fund Distribution |
| E19 - Support N.E.C. |
| E20 - Hospitals |
| E21 - Community Health Systems |
| E22 - General Hospitals |
| E24 - Specialty Hospitals |
| E30 - Ambulatory & Primary Health Care |
| E31 - Group Health Practices |
| E32 - Community Clinics |
| E40 - Reproductive Health Care |
| E42 - Family Planning |
| E50 - Rehabilitative Care |
| E60 - Health Support |
| E61 - Blood Banks |
| E62 - Emergency Medical Services & Transport |
| E65 - Organ & Tissue Banks |
| E6A - Pharmacies & Drugstores |
| E70 - Public Health |
| E80 - Health (General & Financing) |
| E86 - Patient & Family Support |
| E90 - Nursing |
| E91 - Nursing Facilities |
| E92 - Home Health Care |
| E99 - Health Care N.E.C. |
| Mental Health & Crisis Intervention | F01 - Alliances & Advocacy |
| F02 - Management & Technical Assistance |
| F03 - Professional Societies & Associations |
| F05 - Research Institutes & Public Policy Analysis |
| F11 - Single Organization Support |
| F12 - Fundraising & Fund Distribution |
| F19 - Support N.E.C. |
| F20 - Substance Abuse Dependency, Prevention & Treatment |
| F21 - Substance Abuse Prevention |
| F22 - Substance Abuse Treatment |
| F30 - Mental Health Treatment |
| F31 - Psychiatric Hospitals |
| F32 - Community Mental Health Centers |
| F33 - Residential Mental Health Treatment |
| F40 - Hot Line & Crisis Intervention |
| F42 - Sexual Assault Services |
| F50 - Addictive Disorders N.E.C. |
| F52 - Smoking Addiction |
| F53 - Eating Disorders & Addictions |
| F54 - Gambling Addiction |
| F60 - Counseling |
| F70 - Mental Health Disorders |
| F80 - Mental Health Associations |
| F99 - Mental Health & Crisis Intervention N.E.C. |
| Volutary Health Associations & Medical Disciplines | G01 - Alliances & Advocacy |
| G02 - Management & Technical Assistance |
| G03 - Professional Societies & Associations |
| G05 - Research Institute & Public Policy Analysis |
| G11 - Single Organization Support |
| G12 - Fundraising & Fund Distribution |
| G19 - Support N.E.C. |
| G20 - Birth Defects & Genetic Diseases |
| G25 - Down Syndrome |
| G30 - Cancer |
| G32 - Breast Cancer |
| G40 - Diseases of Specific Organs |
| G41 - Eye Diseases, Blindness & Vision Impairments |
| G42 - Ear & Throat Diseases |
| G43 - Heart & Circulator System Diseases & Disorders |
| G44 - Kidney Diseases |
| G45 - Lung Diseases |
| G48 - Brain Disorder |
| G50 - Nerve, Muscle, & Bone Diseases |
| G51 - Arthritis |
| G54 - Epilepsy |
| G60 - Allergy Related Diseases |
| G61 - Asthma |
| G70 - Digestive Diseases & Disorders |
| G80 - Specific Named Disorders |
| G81 - AIDS |
| G83 - Alzheimer’s Diseases |
| G84 - Autism |
| G90 - Medical Disciplines |
| G92 - Biomedicine & Bioengineering |
| G94 - Geriatrics |
| G96 - Neurology & Neuroscience |
| G98 - Pediatrics |
| G99 - Voluntary Health Associations, Medical Disciplines N.E.C. |
| G9B - Surgical Specialties |
| Medical Research | H01 - Alliances & Advocacy |
| H02 - Management & Technical Assistance |
| H03 - Professional Societies & Associations |
| H05 - Research Institute & Public Policy Analysis |
| H11 - Single Organization Support |
| H12 - Fundraising & Fund Distribution |
| H19 - Support N.E.C. |
| H20 - Birth Defects & Genetic Diseases Research |
| H25 - Down Syndrome Research |
| H30 - Cancer Research |
| H32 - Breast Cancer Research |
| H40 - Diseases of Specific Organs Research |
| H41 - Eye Diseases, Blindness & Vision Impairments Research |
| H42 - Ear & Throat Diseases Research |
| H43 - Heart & Circulatory System Diseases & Disorders Research |
| H44 - Kidney Diseases Research |
| H45 - Lung Diseases Research |
| H48 - Brain Disorders Research |
| H50 - Nerve, Muscle & Bone Diseases Research |
| H51 - Arthritis Research |
| H54 - Epilepsy Research |
| H60 - Allergy-Related Diseases Research |
| H61 - Asthma Research |
| H70 - Digestive Diseases & Disorders Research |
| H80 - Specifically Named Diseases Research |
| H81 - AIDS Research |
| H83 - Alzheimer’s Disease Research |
| H84 - Autism Research |
| H90 - Medical Disciplines Research |
| H92 - Biomedicine & Bioengineering Research |
| H94 - Geriatrics Research |
| H96 - Neurology & Neuroscience Research |
| H98 - Pediatrics Research |
| H99 - Medical Research N.E.C. |
| H9B - Surgical Specialties Research |
| Crime & Legal-Related | I01 - Alliances & Advocacy |
| I02 - Management & Technical Assistance |
| I03 - Professional Societies & Associations |
| I05 - Research Institutes & Public Policy Analysis |
| I11 - Single Organization Support |
| I12 - Fundraising & Fund Distribution |
| I19 - Support N.E.C. |
| I20 - Crime Prevention |
| I21 - Youth Violence Prevention |
| I23 - Drunk Driving-Related |
| I30 - Correctional Facilities |
| I31 - Half-Way Houses for Offenders & Ex-Offenders |
| I40 - Rehabilitation Services for Offenders |
| I43 - Inmate Support |
| I44 - Prison Alternatives |
| I50 - Administration of Justice |
| I51 - Dispute Resolution & Mediation |
| I60 - Law Enforcement |
| I70 - Protection Against Abuse |
| I71 - Spouse Abuse Prevention |
| I72 - Child Abuse Prevention |
| I73 - Sexual Abuse Prevention |
| I80 - Legal Services |
| I83 - Public Interest Law |
| I99 - Crime & Legal-Related N.E.C. |
| Employment | J01 - Alliances & Advocacy |
| J02 - Management & Technical Assistance |
| J03 - Professional Societies & Associations |
| J05 - Single Organization Support |
| J11 - Consumer Lending |
| J12 - Fundraising & Fund Distribution |
| J19 - Support N.E.C. |
| J20 - Employment Preparation & Procurement |
| J21 - Vocational Counseling |
| J22 - Job Training |
| J30 - Vocational Rehabilitation |
| J32 - Goodwill Industries |
| J33 - Sheltered Employment |
| J40 - Labor Unions |
| J99 - Employment N.E.C. |
| Food, Agriculture & Nutrition | K01 - Alliances & Advocacy |
| K02 - Management & Technical Assistance |
| K03 - Professional Societies & Associations |
| K05 - Research Institutes & Public Policy Analysis |
| K11 - Single Organization Support |
| K12 - Fundraising & Fund Distribution |
| K19 - Support N.E.C. |
| K20 - Agricultural Programs |
| K25 - Farmland Preservation |
| K26 - Animal Husbandry |
| K28 - Farm Bureaus & Granges |
| K2A - Other Vegetable (except Potato) & Melon Farming |
| K2B - Soil Preparation, Planting, & Cultivating |
| K2C - Wineries |
| K30 - Food Programs |
| K31 - Food Banks & Pantries |
| K34 - Congregate Meals |
| K35 - Soup Kitchens |
| K36 - Meals on Wheels |
| K40 - Nutrition |
| K50 - Home Economics |
| K6A - Meat Markets |
| K6B - Confectionery & Nut Stores |
| K6C - Caterers |
| K6D - Mobile Food Services |
| K6E - Drinking Places |
| K6F - Snack Nonalcoholic Beverage Bars |
| K90 - Limited-Service Restaurants |
| K91 - Supermarkets & Other Grocery (except Convenience) Stores |
| K92 - Convenience Stores |
| K93 - Fruit & Vegetable Markets |
| K94 - All Other Specialty Food Stores |
| K95 - Food (Health) Supplement Stores |
| K96 - Warehouse Clubs & Supercenters |
| K97 - Food Service Contractors |
| K98 - Full-Service Restaurants |
| K99 - Food, Agriculture & Nutrition N.E.C. |
| Housing & Shelter | L01 - Alliances & Advocacy |
| L02 - Management & Technical Assistance |
| L03 - Professional Societies & Associations |
| L05 - Research Institutes & Public Policy Analysis |
| L11 - Single Organization Support |
| L12 - Fundraising & Fund Distribution |
| L19 - Support N.E.C. |
| L20 - Housing Development, Construction & Management |
| L21 - Low-Income & Subsidized Rental Housing |
| L22 - Senior Citizens’ Housing & Retirement Communities |
| L24 - Independent Housing for People with Disabilities |
| L25 - Housing Rehabilitation |
| L30 - Housing Search Assistance |
| L40 - Temporary Housing |
| L41 - Homeless Shelters |
| L4A - Hotels (except Casino Hotels) & Motels |
| L4B - Bed and Breakfast Inns |
| L50 - Homeowners & Tenants Associations |
| L80 - Housing Support |
| L81 - Home Improvement & Repairs |
| L82 - Housing Expense Reduction Support |
| L99 - Housing & Shelter N.E.C. |
| Public Safety, Disaster Preparedness & Relief | M01 - Alliances & Advocacy |
| M02 - Management & Technical Assistance |
| M03 - Professional Societies & Associations |
| M05 - Research Institutes & Public Policy Analysis |
| M11 - Single Organization Support |
| M12 - Fundraising & Fund Distribution |
| M19 - Support N.E.C. |
| M20 - Disaster Preparedness & Relief Services |
| M23 - Search & Rescue Squads |
| M24 - Fire Prevention |
| M40 - Safety Education |
| M41 - First Aid |
| M42 - Automotive Safety |
| M60 - Public Safety Benevolent Associations |
| M99 - Public Safety, Disaster Preparedness & Relief N.E.C. |
| Recreation & Sports | N01 - Alliances & Advocacy |
| N02 - Employment Services |
| N03 - Professional Societies & Associations |
| N05 - Research Institutes & Public Policy Analysis |
| N11 - Single Organization Support |
| N12 - Fundraising & Fund Distribution |
| N19 - Support N.E.C. |
| N20 - Camps |
| N2A - RV (Recreational Vehicle) Parks & Campgrounds |
| N2B - Recreational and Vacation Camps (Except Campgrounds) |
| N30 - Physical Fitness & Community Recreational Facilities |
| N31 - Community Recreational Centers |
| N32 - Parks & Playgrounds |
| N40 - Sports Training Facilities, Agencies |
| N50 - Recreational Clubs |
| N52 - Fairs |
| N60 - Amateur Sports |
| N61 - Fishing & Hunting |
| N62 - Basketball |
| N63 - Baseball & Softball |
| N64 - Soccer |
| N65 - Football |
| N66 - Racquet Sports |
| N67 - Swimming & Other Water Recreation |
| N68 - Winter Sports |
| N69 - Equestrian |
| N6A - Golf |
| N70 - Amateur Sports Competitions |
| N71 - Olympics |
| N72 - Special Olympics |
| N80 - Professional Athletic Leagues |
| N99 - Recreation & Sports N.E.C. |
| Youth Development | O01 - Alliances & Advocacy |
| O02 - Management & Technical Assistance |
| O03 - Professional Societies & Associations |
| O05 - Research Institutes & Public Policy Analysis |
| O11 - Single Organization Support |
| O12 - Fundraising & Fund Distribution |
| O19 - Support N.E.C. |
| O20 - Youth Centers & Clubs |
| O21 - Boys Clubs |
| O22 - Girls Clubs |
| O23 - Boys & Girls Clubs |
| O30 - Adult & Child - Matching Programs |
| O31 - Big Brothers & Big Sisters |
| O40 - Scouting |
| O41 - Boy Scouts of America |
| O42 - Girl Scouts of the U.S.A. |
| O43 - Camp Fire |
| O50 - Youth Development Programs |
| O51 - Youth Community Service Clubs |
| O52 - Youth Development - Agricultural |
| O53 - Youth Development - Business |
| O54 - Youth Development - Citizenship |
| O55 - Youth Development - Religious Leadership |
| O99 - Youth Development N.E.C. |
| Human Services | P01 - Alliances & Advocacy |
| P02 - Management & Technical Assistance |
| P03 - Professional Societies & Associations |
| P05 - Research Institutes & Public Policy Analysis |
| P11 - Single Organization Support |
| P12 - Fundraising & Fund Distribution |
| P19 - Support N.E.C. |
| P20 - Human Service Organizations |
| P21 - American Red Cross |
| P22 - Urban League |
| P24 - Salvation Army |
| P26 - Volunteers of America |
| P27 - Young Men’s or Women Associations |
| P28 - Neighborhood Centers |
| P29 - Thrift Shops |
| P30 - Children & Youth Services |
| P31 - Adoption |
| P32 - Foster Care |
| P33 - Child Day Care |
| P40 - Family Services |
| P42 - Single Parent Agencies |
| P43 - Family Violence Shelters, Services |
| P44 - In-Home Assistance |
| P45 - Family Services for Adolescent Parents |
| P46 - Family Counseling |
| P47 - Pregnancy Centers |
| P50 - Personal Social Services |
| P51 - Financial Counseling |
| P52 - Transportation Assistance |
| P58 - Gift Distribution |
| P60 - Emergency Assistance |
| P61 - Travelers’ Aid |
| P62 - Victims’ Services |
| P70 - Residential Care & Adult Day Programs |
| P71 - Adult Day Care |
| P73 - Group Homes |
| P74 - Hospices |
| P75 - Supportive Housing for Older Adults |
| P76 - Homes for Children & Adolescents |
| P7A - Residential Intellectual & Developmental Disability Facilities (Group Homes, Intermediate Care Facilities & Hospitals) |
| P80 - Centers to Support the Independence of Specific Populations |
| P81 - Senior Centers |
| P82 - Developmentally Disabled Centers |
| P83 - Womens’ Centers |
| P84 - Ethnic & Immigrant Centers |
| P85 - Homeless Centers |
| P86 - Blind & Visually Impaired Centers |
| P87 - Deaf & Hearing Impaired Centers |
| P88 - LGBT Centers |
| P99 - Human Services N.E.C. |
| International, Foreign Affairs & National Security | Q01 - Alliances & Advocacy |
| Q02 - Management & Technical Assistance |
| Q03 - Professional Societies & Associations |
| Q05 - Research Institutes & Public Policy Analysis |
| Q11 - Single Organization Support |
| Q12 - Fundraising & Fund Distribution |
| Q19 - Support N.E.C. |
| Q20 - Promotion of International Understanding |
| Q21 - International Cultural Exchange |
| Q22 - International Academic Exchange |
| Q23 - International Exchange N.E.C. |
| Q30 - International Development |
| Q31 - International Agricultural Development |
| Q32 - International Economic Development |
| Q33 - International Relief |
| Q35 - International Democracy & Civil Society Development |
| Q40 - International Peace & Security |
| Q41 - Arms Control & Peace |
| Q42 - United Nations Associations |
| Q43 - National Security |
| Q50 - International Affairs, Foreign Policy & Globalization |
| Q51 - International Economic & Trade Policy |
| Q70 - International Human Rights |
| Q71 - International Migration & Refugee Issues |
| Q99 - International, Foreign Affairs & National Security N.E.C. |
| Civil Rights, Social Action & Advocacy | R01 - Alliances & Advocacy Organizations |
| R02 - Management & Technical Assistance |
| R03 - Professional Societies & Associations |
| R05 - Research Institutes & Public Policy Analysis |
| R11 - Single Organization Support |
| R12 - Fundraising & Fund Distribution |
| R19 - Support N.E.C. |
| R20 - Civil Rights |
| R22 - Minority Rights |
| R23 - Disabled Persons’ Rights |
| R24 - Womens’ Rights |
| R25 - Seniors’ Rights |
| R26 - Lesbian & Gay Rights |
| R28 - Childrens’ Rights |
| R30 - Intergroup & Race Relations |
| R40 - Voter Education & Registration |
| R60 - Civil Liberties |
| R61 - Reproductive Rights |
| R62 - Right to Life |
| R63 - Censorship, Freedom of Speech & Press |
| R67 - Right to Die & Euthanasia |
| R99 - Civil Rights, Social Action & Advocacy N.E.C. |
| Community Improvement & Capacity Building | S01 - Alliances & Advocacy |
| S02 - Management & Technical Assistance |
| S03 - Professional Societies & Associations |
| S05 - Research Institutes & Public Policy Analysis |
| S11 - Single Organization Support |
| S12 - Fund Raising & Fund Distribution |
| S19 - Support N.E.C. |
| S20 - Community & Neighborhood Development |
| S21 - Community Coalitions |
| S22 - Neighborhood & Block Associations |
| S30 - Economic Development |
| S31 - Urban & Community Economic Development |
| S32 - Rural Economic Development |
| S40 - Business & Industry |
| S41 - Chambers of Commerce & Business Leagues |
| S43 - Small Business Development |
| S46 - Boards of Trade |
| S47 - Real Estate Associations |
| S50 - Nonprofit Management |
| S80 - Community Service Clubs |
| S81 - Womens’ Service Clubs |
| S82 - Mens’ Service Clubs |
| S99 - Community Improvement & Capacity Building N.E.C. |
| Philanthropy, Volunteerism & Grantmaking Foundations | T01 - Alliances & Advocacy |
| T02 - Management & Technical Assistance |
| T03 - Professional Societies & Associations |
| T05 - Research Institutes & Public Policy Analysis |
| T11 - Single Organization Support |
| T12 - Fundraising & Fund Distribution |
| T19 - 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 - Volunteerism Promotion |
| T50 - Philanthropy, Charity & Volunteerism Promotion |
| T70 - Federated Giving Programs |
| T90 - Named Trusts N.E.C. |
| T99 - Philanthropy, Voluntarism & Grantmaking Foundations N.E.C. |
| Science & Technology | U01 - Alliances & Advocacy |
| U02 - Management & Technical Assistance |
| U03 - Professional Societies & Associations |
| U05 - Research Institutes & Public Policy Analysis |
| U11 - Single Organization Support |
| U12 - Fundraising & Fund Distribution |
| U19 - Support N.E.C. |
| U20 - General Science |
| U21 - Marine Science & Oceanography |
| U30 - Physical & Earth Sciences |
| U31 - Astronomy |
| U33 - Chemistry & Chemical Engineering |
| U34 - Mathematics |
| U36 - Geology |
| U40 - Engineering & Technology |
| U41 - Computer Science |
| U42 - Engineering |
| U50 - Biological & Life Sciences Research |
| U99 - Science & Technology N.E.C. |
| Social Science | V01 - Alliances & Advocacy |
| V02 - Management & Technical Assistance |
| V03 - Professional Societies & Associations |
| V05 - Research Institutes & Public Policy Analysis |
| V11 - Single Organization Support |
| V12 - Fund Raising & Fund Distribution |
| V19 - Support N.E.C. |
| V20 - Social Science |
| V21 - Anthropology & Sociology |
| V22 - Economics |
| V23 - Behavioral Science |
| V24 - Political Science |
| V25 - Population Studies |
| V26 - Law & Jurisprudence |
| V30 - Interdisciplinary Research |
| V31 - Black Studies |
| V32 - Women’s Study |
| V33 - Ethnic Studies |
| V34 - Urban Studies |
| V35 - International Studies |
| V36 - Gerontology |
| V37 - Labor Studies |
| V99 - Social Science N.E.C. |
| Public & Societal Benefit | W01 - Alliances & Advocacy |
| W02 - Management & Technical Assistance |
| W03 - Professional Societies & Associations |
| W05 - Research Institutes & Public Policy Analysis |
| W11 - Single Organization Support |
| W12 - Fundraising & Fund Distribution |
| W19 - Support N.E.C. |
| W20 - Government & Public Administration |
| W22 - Public Finance, Taxation & Monetary Policy |
| W24 - Citizen Participation |
| W30 - Military & Veterans’ Organizations |
| W40 - Public Transportation Systems |
| W50 - Telecommunications |
| W60 - Financial Institutions |
| W61 - Credit Unions |
| W70 - Leadership Development |
| W80 - Public Utilities |
| W90 - Consumer Protection |
| W99 - Public & Societal Benefit N.E.C. |
| Religion-Related | X01 - Alliances & Advocacy |
| X02 - Management & Technical Assistance |
| X03 - Professional Societies & Associations |
| X05 - Research Institutes & Public Policy Analysis |
| X11 - Single Organization Support |
| X12 - Fundraising & Fund Distribution |
| X19 - Support N.E.C. |
| X20 - Christianity |
| X21 - Protestant |
| X22 - Roman Catholic |
| X30 - Judaism |
| X40 - Islam |
| X50 - Buddhism |
| X70 - Hinduism |
| X80 - Religious Media & Communications |
| X81 - Religious Film & Video |
| X82 - Religious Television |
| X83 - Religious Printing & Publishing |
| X84 - Religious Radio |
| X90 - Interfaith Coalitions |
| X99 - Religion Related, N.E.C. |
| Mutual & Membership Benefit | Y01 - Alliances & Advocacy |
| Y02 - Management & Technical Assistance |
| Y03 - Professional Societies & Associations |
| Y05 - Research Institutes & Public Policy Analysis |
| Y11 - Single Organization Support |
| Y12 - Fundraising & Fund Distribution |
| Y19 - Support N.E.C. |
| Y20 - Insurance Providers |
| Y22 - Local Benevolent Life Insurance Associations |
| Y23 - Mutual Insurance Companies & Associations |
| Y24 - Supplemental Unemployment Compensation |
| Y25 - State-Sponsored Workers’ Compensation Reinsurance Organizations |
| Y30 - Pension & Retirement Funds |
| Y33 - Teachers’ Retirement Fund Associations |
| Y34 - Employee-Funded Pension Trusts |
| Y35 - Multi-Employer Pension Plans |
| Y40 - Fraternal Societies |
| Y41 - Fraternal Beneficiary Societies |
| Y42 - Domestic Fraternal Societies |
| Y43 - Voluntary Employees Beneficiary Associations (Non-Government) |
| Y44 - Voluntary Employees Beneficiary Associations (Government) |
| Y50 - Cemeteries |
| Y99 - Mutual & Membership Benefit N.E.C. |

## TABLE 7

**Operating Public Charities, Supporting Public Charities, and Mutual Benefit Organizations by 501(c) Status, 2019[[118]](#endnote-118)**

|  |  |  |  |
| --- | --- | --- | --- |
| **501(c) Status** | **Operating Public Charities** | **Supporting Public Charities** | **Mutual Benefit Organizations** |
| 501(c)(2) title holding companies (2,820) | 83% (2,349) | 4% (115) | 13% (356) |
| 501(c)(3) public charities (437,710) | 85% (370,462) | 15% (66,138) | 0% (1,110) |
| 501(c)(3) private foundations (84,490) | 9% (7,505) | 91% (76,958) | 0% (27) |
| 501(c)(4) civic leagues, social welfare organizations, and local associations of employees (27,200) | 97% (26,349) | 2% (593) | 1% (258) |
| 501(c)(5) labor, agricultural, or horticultural organizations (19,050) | 98% (18,739) | 1% (206) | 1% (105) |
| 501(c)(6) business leagues, chambers of commerce, etc. (35,607) | 96% (34,199) | 1% (490) | 3% (918) |
| 501(c)(7) social clubs (19,325) | 99% (19,072) | 1% (108) | 1% (145) |
| 501(c)(8) fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (8,286) | 47% (3,876) | 0% (17) | 53% (4,393) |
| 501(c)(9) voluntary employees’ beneficiary associations (5,471) | 27% (1,469) | 18% (995) | 55% (3,007) |
| 501(c)(10) domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (2,376) | 14% (343) | 0% (10) | 85% (2,023) |
| 501(c)(11) teachers’ retirement fund associations (9) | 56% (5) | 11% (1) | 33% (3) |
| 501(c)(12) benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (3,787) | 97% (3,665) | 0% (5) | 3% (117) |
| 501(c)(13) cemeteries, crematoria, and like corporations (3,116) | 12% (364) | 3% (89) | 85% (2,663) |
| 501(c)(14) credit unions (1,641) | 100% (1,635) | 0% (0) | 0% (6) |
| 501(c)(15) mutual insurance companies or associations, other than life or marine (177) | 18% (31) | 0% (0) | 82% (146) |
| 501(c)(16) corporations organized to finance crop operations (12) | 100% (12) | 0% (0) | 0% (0) |
| 501(c)(17) trusts providing for the payment of supplemental unemployment compensation benefits (85) | 38% (32) | 12% (10) | 51% (43) |
| 501(c)(18) employee funded pension trusts (4) | 75% (3) | 0% (0) | 25% (1) |
| 501(c)(19) a post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (8,024) | 99% (7,960) | 1% (43) | 0% (21) |
| 501(c)(20) qualified group legal services plans (2)  Note: Section 501(c)(20) was terminated for taxable years beginning after June 30, 1992.[[119]](#endnote-119) | 100% (2) | 0% (0) | 0% (0) |
| 501(c)(23) veterans’ organizations (created before 1880) (28) | 96% (27) | 0% (0) | 4% (1) |
| 501(c)(24) trusts described in section 4049 of the Employee Retirement Income Security Act (ERISA) of 1974 (1)  Note: The Omnibus Budget Reconciliation Act of 1987 repealed section 4049 of ERISA.[[120]](#endnote-120) | 100% (1) | 0% (0) | 0% (0) |
| 501(c)(25) title holding corporations or trusts with multiple parents (487) | 93% (454) | 3% (16) | 3% (17) |
| 501(c)(26) state-sponsored high-risk health coverage organizations (6) | 83% (5) | 0% (0) | 17% (1) |
| 501(c)(27) state-sponsored workers’ compensation reinsurance organizations (4) | 25% (1) | 0% (0) | 75% (3) |
| 501(c)(29) qualified nonprofit health insurance issuers (21) | 67% (14) | 0% (0) | 33% (7) |

## TABLE 8

**Nontaxable Lobbying Amounts by Exempt Purpose Expenditure**[[121]](#endnote-121)

|  |  |
| --- | --- |
| **Exempt Purpose Expenditure** | **Nontaxable Lobbying Amount** |
| <= $500K | 20% of exempt purpose expenditures |
| > $500K and <= $1M | $100K + 15% of exempt purpose expenditures over $500K |
| > $1M and <= $1.5M | $175K + 10% of exempt purpose expenditures over $1M |
| > $1.5M and <= $17M | $225K + 5% of exempt purpose expenditures over $1.5M |
| > 17M | $1M |

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