**Standards Overview**

Each item will be a chapter in the research guide. Chapters should include a brief overview of the standard, then details about the construction of the standards:

* Metadata name / data type (e.g. categorical)
  + data dynamics – are the traits static or dynamic?
* Origins – how was the metadata field/table created?
  + how do organizations joint the group? Assigned when they applied for nonprofit status? Special application like 527 PACs (form 8871)?
  + raw data origins – e.g. self-reported by nonprofit, legal filing, coded by IRS agent, etc
* Quality of the metadata attributes:
  + How was the metadata field created? Taken directly from the IRS? Self-reported by the nonprofits? We take raw data and recode it to create new groups?
  + How is coverage - % of orgs with data / accurate data?
  + Potential data quality and measurement issues? Example, NTEE codes misassigned, or missions change over time.
* Are there regulatory requirements associated with the standard?
  + Is the category descriptive – the NTEEs for example?
  + Or is the label binding somehow – private foundations, hospitals, schools are all subject to distinct regulation
* Reporting requirements
  + Are there unique reporting requirements associated with the status? For example, 527 PACs have to file 8871+8872 forms, churches do not have to file 990s.

After describing the standards we need to describe the tables themselves (each standard corresponds to a new metadata table).

* Fields on the table and data dictionary
* Are the fields static like corporate type, or dynamic like size?
  + What is the structure of the table (1:1 or 1:many)?
* Descriptive statistics of the table (counts, percentages by categories)

**Standards:**

1. Nonprofit Name
   1. Name
   2. Official
   3. DBA / Sort
   4. Affiliation (group exemption)
2. Group Affiliation
   1. Affiliation types and group return numbers
3. Location
   1. Address
   2. Geocoding
4. Organizational Traits (Header Info)
5. Tax Exempt Status
   1. nonprofits versus charities
   2. include revocations?
6. 501c Type: see <https://donorbox.org/nonprofit-blog/types-of-nonprofits>
   1. Overview of new taxonomy (one var for top level b, c, e, etc and one for more granular groups at i, ii, iii, levels below):
   2. operating nonprofits
      1. charities
      2. public interest / social welfare nonprofits (mostly 501c4)
      3. government nonprofits
      4. 501k childcare nonprofits
      5. 501(c)(13) Cemetery Companies ???
   3. membership organizations (mutual benefit membership societies?)
      1. churches and religious organizations
      2. civic membership organizations / fraternal societies
      3. veterans organizations (should these be considered fraternal societies?)
         1. 501(c)(19) Post or Organization of Past or Present Members of the Armed Forces
         2. 501(c)(23) Veterans Organizations[c]
      4. recreation and social clubs (501c7)
      5. professional membership associations / business associations
         1. 501(c)(5): Labor, agricultural, or horticultural associations
         2. 501(c)(6) Business Leagues, Chambers of Commerce, Real Estate Boards
      6. Can we separate professional societies from the 501c4 category?
   4. mutual benefit **corporations** 
      1. pensions and employee trusts
         1. 501(c)(9) Voluntary Employee Beneficiary Associations
         2. 501(c)(11) Teachers' Retirement Fund Associations
      2. financial institutions (credit unions) and cooperatives (pooled resources)
         1. 501(c)(16) Cooperative Organizations to Finance Crop Operations
         2. 501(c)(14) State-Chartered Credit Unions, Mutual Reserve Funds
      3. insurance and charitable risk pools
         1. 501(c)(12) Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies
         2. 501(c)(15) Mutual Insurance Companies or Associations
         3. 501(c)(20) Group Legal Services Plan Organizations
         4. 501(c)(26) State-Sponsored Organization Providing Health Coverage for High-Risk Individuals
         5. 501(c)(29) Qualified Nonprofit Health Insurance Issuers
         6. 501(n) – Charitable risk pools
      4. hospital and educational cooperatives
         1. 501(e) – Cooperative hospital service organizations
         2. 501(f) – Cooperative service organizations of operating educational organizations
   5. political nonprofits
      1. 501c82 - 527 PACS
   6. trusts and grant-making organizations
      1. foundations
         1. 501c90- 4947(a)(2) Split Interest Trust
         2. 501c91- 4947(a)(1) Public Charity (Files 990/990-EZ)
         3. 501c92- 4947(a)(1) Private Foundations
         4. ERISA trusts?
         5. 501c24 trusts
      2. Tuition programs
         1. 501c81- Qualified State-Sponsored Tuition Program
      3. Land trusts ?
      4. Corporate trusts
         1. 501c2 (corp that holds title for nonprofits?)
         2. 501(c)(25) Real Property Title-Holding Corporations or Trusts with Multiple Parents ?
7. Tax Exempt Purpose
   1. Foundation codes (FNDNCD on BMF)
      1. Differentiate between originals – reported by IRS on BMF – and updates that are self-reported on Schedule A each year
   2. Tax exempt purpose codes on 1023 (charitable purpose)
      1. Charitable Purpose [yes/no]
      2. Religious Purpose [yes/no]
      3. Educational Purpose [yes/no]
      4. Scientific Purpose [yes/no]
      5. Literary Purpose [yes/no]
      6. Public Safety Purpose [yes/no]
      7. Amateur Sports Purpose [yes/no]
      8. Prevent Cruelty to Animals and/or Children [yes/no]
   3. Common codes in NTEE: <https://nonprofit-open-data-collective.github.io/machine_learning_mission_codes/taxonomies/>
      1. 01 Alliance/Advocacy Organizations
      2. 02 Management and Technical Assistance
      3. 03 Professional Societies/Associations
      4. 05 Research Institutes and/or Public Policy Analysis
      5. 11 Monetary Support - Single Organization
      6. 12 Monetary Support - Multiple Organizations
      7. 19 Nonmonetary Support Not Elsewhere Classified (N.E.C.)
   4. MOS – old and new definitions
      1. mutual
      2. operating
      3. support
8. Filing Requirements
   1. form types (some based on size, except private foundations)
      1. 990N database
   2. mandated schedules
   3. schedules table from efile data (list of each schedule filed by each org)
   4. filer but has no formal nonprofit status? some PACs
   5. not required to file 990 (churches, gov nonprofits, etc)
9. Mission codes
   1. Mission statement
   2. Program service accomplishments
   3. NTEE codes (new version)
10. Foundation taxonomy
    1. Private foundation (formal 990PF filer)
    2. Public foundation (community foundations)
    3. Supporting organizations – multiple org (United Ways, cancer fundraisers)
    4. Supporting organizations – single org (booster clubs, alumni groups, university foundation)
    5. Other types of foundations / trusts?
    6. Grant-making orgs (from 990, primary purpose is giving away money not direct services)
    7. Non-foundations
11. Hospitals
    1. Hospitals (check box on 990, file Schedule H)
    2. Health clinics (not full hospitals)
    3. Other types to include?
12. Schools
    1. Formal – check box, file Schedule – see tax code definitions below
    2. Daycare, early childhood education
    3. Other schools?
       1. See FNDNCD
       2. Check NTEE categories
13. Political organizations
    1. Formal 527 PACs (engage in campaigns)
    2. Engage in lobbying (see Election H, Schedule on lobbying)
    3. Educate public on issues (this one might be hard to observe)
    4. Democracy support (voter registration, protection of process, etc)
    5. <https://github.com/Nonprofit-Open-Data-Collective/metadata-standards/tree/main/political>
14. Size
    1. Simple taxonomy based upon expenses, revenue, assets
    2. 990N filer?
    3. Paid staff?
    4. Number of employees?
    5. Number of volunteers?
    6. Age
15. Boards
    1. Number of members
    2. Number of independent members
    3. Paid boards?
    4. Gender balance
    5. Governance disclosures (whistleblower policy, document retention, etc.)

**FNDNCD (BMF) Reason for 501(c)(3) status**

00 All organizations except 501(c)(3)

02 Private operating foundation exempt from paying excise taxes on investment income

03 Private operating foundation (other)

04 Private non-operating foundation

09 Suspense

10 Church

11 School

12 Hospital or medical research organization

13 Organization operated for the benefit of a public (government owned or run) college or university

14 Governmental unit

15 Organization with a substantial portion of support from a governmental unit or the general public

16 Organization income is <=1/3 investment or unrelated business and >1/3 donated or related to purpose

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

21 Supporting Organization 509(a)(3) Type I

22 Supporting Organization 509(a)(3) Type II

23 Supporting Organization 509(a)(3) Type III functionally integrated

24 Supporting Organization 509(a)(3) Type III not functionally integrated

**FRCD (BMF) Filing Requirement Code**

000 990 - Not required to file (all other)

001 990PF Required - 990 not required to file (all other)

010 990 (all other) or 990EZ return

011 990PF Required (all other)

020 990 - Required to file Form 990-N (Income less than $25,000 per year)

021 990PF Required - 990 Required to file Form 990-N (Income less than $25,000 per year)

030 990 - Group return

031 990PF Required - Group return

040 990 - Required to file Form 990-BL, Black Lung Trusts

041 990PF Required - 990 Required to file Form 990-BL, Black Lung Trusts

060 990 - Not required to file (church)

061 990PF Required - Not required to file (church)

070 990 - Government 501(c)(1)

071 990PF Required - Government 501(c)(1)

130 990 - Not required to file (religious organization)

131 990PF Required - Not required to file (religious organization)

140 990 - Not required to file (instrumentalities of states or political subdivisions)

141 990PF Required - Not required to file (instrumentalities of states or political subdivisions)

**LEVEL3 (BMF/CORE – these are NCCS created fields)**

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

**Tax code definitions:**

School:

Tax code section 170(b)(1)(A)(ii):

(ii)an educational organization which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on,

Hospital:

Form 990 Part IV Q20a

Did the organization operate one or more hospital facilities? If “Yes,” complete Schedule H

Tax code section 170(b)(1)(A)(ii):

(iii)an organization the principal purpose or functions of which are the providing of medical or hospital care or medical education or medical research, if the organization is a hospital, or if the organization is a medical research organization directly engaged in the continuous active conduct of medical research in conjunction with a hospital, and during the calendar year in which the contribution is made such organization is committed to spend such contributions for such research before January 1 of the fifth calendar year which begins after the date such contribution is made,

Ag Research / Extension

(ix)an agricultural research organization directly engaged in the continuous active conduct of agricultural research (as defined in section 1404 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977) in conjunction with a land-grant college or university (as defined in such section) or a non-land grant college of agriculture (as defined in such section), and during the calendar year in which the contribution is made such organization is committed to spend such contribution for such research before January 1 of the fifth calendar year which begins after the date such contribution is made,

SUBSECCD Subsector Code 501c()

01 01- Corporations originated under Act of Congress, including Federal Credit Unions

02 02- Title holding corporation for a tax-exempt organization.

03 03- Religious, educational, charitable, scientific, and literary organizations...

04 04- Civic leagues, social welfare organizations, and local associations of employees

05 05- Labor, agricultural, horticultural organizations. These are eduactional or instruct. grps...

06 06- Business leagues, chambers of commerce, real estate boards, etc. formed to improve conditions...

07 07- Social and recreational clubs which provide pleasure, recreation, and social activities.

08 08- Fraternal beneficiary societies and associations, with lodges providing for payment of life...

09 09- Voluntary employees' beneficiary ass'ns (including fed. employees' voluntary beneficiary...

10 10- Domestic fraternal societies and assoc's-lodges devoting their net earnings to charitable...

11 11- Teachers retirement fund associations.

12 12- Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or coop...

13 13- Cemetery companies, providing burial and incidental activities for members.

14 14- State-chartered credit unions, mutual reserve funds, offering loans to members...

15 15- Mutual insurance cos. ar associations, providing insurance to members substantially at cost...

16 16- Cooperative organizations to finance crop operations, in conjunction with activities ...

17 17- Supplemental unemployment benefit trusts, providing payments of suppl. unemployment comp...

18 18- Employee funded pension trusts, providing benefits under a pension plan funded by employees...

19 19- Post or organization of war veterans.

20 20- Trusts for prepaid group legal services, as part of a qual. group legal service plan or plans.

21 21- Black lung trusts, satisfying claims for compensation under Black Lung Acts.

22 22- Multiemployer Pension Plan

23 23- Veterans association formed prior to 1880

24 24-Trust described in Section 4049 of ERISA

25 25- Title Holding Company for Pensions, etc

26 26- State-Sponsored High Risk Health Insurance Organizations

27 27- State-Sponsored Workers Compensation Reinsurance

40 40- Apostolic and religious orgs. - 501(d)

50 50- Cooperative Hospital Service Organization - 501(e)

60 60- Cooperative Service Org. of Operating Educ. Org.- 501(f)

70 70- Child Care Organization - 501(k)

71 71- Charitable Risk Pool

80 80- Farmers' Cooperatives

81 81- Qualified State-Sponsored Tuition Program

82 82- 527 Political Organizations

90 90- 4947(a)(2) Split Interest Trust

91 91- 4947(a)(1) Public Charity (Files 990/990-EZ)

92 92- 4947(a)(1) Private Foundations

93 93- 1381(a)(2) Taxable Farmers Cooperative

CO CO- Unspecified 501(c) Organization Other Than 501(c)(3)