The tables below contain the necessary information to read and analyze the data in the three annual exempt organization master file extracts. Each of the extracts are in a space-delimited, ASCII format. The first row of data in each of the three extracts contains column headings/variable names.

Data Items on Form 990 Annual Masterfile Extract

Total record count (2012): 294,019

Element Name	Description	Туре	Location
EIN	Employer Identification Number	Num	Form 990 Header
tax_pd	Tax period	Char	Form 990 Header
subseccd	Subsection code	Char	Form 990 Header
unrelbusinccd	Unrelated business income question	Char	Form 990 Pt V Line 3a
initiationfees	Initiation fees amount	Num	Form 990 Pt V Line 10a
grsrcptspublicuse	Gross receipts amount	Num	Form 990 Pt V Line 10b
grsincmembers	Gross income from members	Num	Form 990 Pt V Line 11a
grsincother	Gross income from other sources	Num	Form 990 Pt V Line 11b
totcntrbgfts	Total contributions	Num	Form 990 Pt VIII Line 1h(A)
totprgmrevnue	Program service revenue	Num	Form 990 Pt VIII Line 2g(A)
invstmntinc	Investment income	Num	Form 990 Pt VIII Line 3(A)
txexmptbndsproceeds	Tax-exempt bond proceeds	Num	Form 990 Pt VIII Line 4(A)
royaltsinc	Royalties	Num	Form 990 Pt VIII Line 5(A)
grsrntsreal	Gross rents Real estate	Num	Form 990 Pt VIII Line 6a(i)
grsrntsprsnl	Gross rents Personal property	Num	Form 990 Pt VIII Line 6a(ii)
rntlexpnsreal	Rental expense Real estate	Num	Form 990 Pt VIII Line 6b(i)
rntlexpnsprsnl	Rental expense Personal property	Num	Form 990 Pt VIII Line 6b(ii)
rntlincreal	Net rent Real estate	Num	Form 990 Pt VIII Line 6c(i)
rntlincprsnl	Net rent Personal property	Num	Form 990 Pt VIII Line 6c(ii)
netrntlinc	Net rental income	Num	Form 990 Pt VIII Line 6d(A)
grsalesecur	Gross sales Securities	Num	Form 990 Pt VIII Line 7a(i)
grsalesothr	Gross sales Other assets	Num	Form 990 Pt VIII Line 7a(ii)
cstbasisecur	Sales expense Securities	Num	Form 990 Pt VIII Line 7b(i)
cstbasisothr	Sales expense Other assets	Num	Form 990 Pt VIII Line 7b(ii)
gnlsecur	Net gain from sales Securities	Num	Form 990 Pt VIII Line 7c(i)
gnlsothr	Net gain from sales Other assets	Num	Form 990 Pt VIII Line 7c(ii)
netgnls	Sales of assets	Num	Form 990 Pt VIII Line 7d(A)
grsincfndrsng	Gross fundraising	Num	Form 990 Pt VIII Line 8a

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	srvcsval509	Services or facilities furnished by gov (509)	Num	Schedule A Pt III Line 5(f)
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	totsupp509	Total support (509)	Num	Schedule A Pt III Line 13(f)

Data Items on Form 990-EZ Annual Masterfile Extract

Total record count (2012): 223,348

Element Name	Description	Туре	Location
ein	Employer Identification Number	Num	990-EZ Header
tax_pd	Tax period	Char	990-EZ Header
subseccd	Subsection code	Char	990-EZ Header
totcntrbs	Contributions, gifts, grants, etc received	Num	990-EZ Pt I Line 1
prgmservrev	Program service revenue	Num	990-EZ Pt I Line 2
duesassesmnts	Membership dues and assessments	Num	990-EZ Pt I Line 3
othrinvstinc	Investment income	Num	990-EZ Pt I Line 4
grsamtsalesastothr	Gross amount from sale of assets	Num	990-EZ Pt I Line 5a
basisalesexpnsothr	Cost or other basis and sales expenses	Num	990-EZ Pt I Line 5b
gnsaleofastothr	Gain or (loss) from sale of assets	Num	990-EZ Pt I Line 5c
grsincgaming	Gross income from gaming	Num	990-EZ Pt I Line 6a
grsrevnuefndrsng	Special events gross revenue	Num	990-EZ Pt I Line 6b
direxpns	Special events direct expenses	Num	990-EZ Pt I Line 6c
netincfndrsng	Special events net income (or loss)	Num	990-EZ Pt I Line 6d
grsalesminusret	Gross sales of inventory	Num	990-EZ Pt I Line 7a
costgoodsold	Less: cost of goods sold	Num	990-EZ Pt I Line 7b
grsprft	Gross profit (or loss) from sales of inventory	Num	990-EZ Pt I Line 7c
othrevnue	Other revenue - total	Num	990-EZ Pt I Line 8
totrevnue	Total revenue	Num	990-EZ Pt I Line 9
totexpns	Total expenses	Num	990-EZ Pt I Line 17
totexcessyr	Excess or deficit	Num	990-EZ Pt I Line 18
othrchgsnetassetfnd	Other changes in net assets	Num	990-EZ Pt I Line 20
totassetsend	Total assets e-o-y	Num	990-EZ Pt II Line 25B
totliabend	Total liabilities e-o-y	Num	990-EZ Pt II Line 26B
totnetassetsend	Total net worth e-o-y	Num	990-EZ Pt II Line 27B
unrelbusincd	Unrelated business income question	Num	990-EZ Pt V Line 35a
initiationfee	Initiation fees and capital contributions	Num	990-EZ Pt V Line 39a
grspublicrcpts	Gross receipts for public use of club facilities	Num	990-EZ Pt V Line 39b

nonpfrea	Reason for non-PF status	Char	Schedule A Pt I Lines 1-11
gftgrntrcvd170	Gifts grants membership fees received (170)	Num	Schedule A Pt II Line 1(f)
txrevnuelevied170	Tax revenues levied (170)	Num	Schedule A Pt II Line 2(f)
srvcsval170	Services or facilities furnished by gov (170)	Num	Schedule A Pt II Line 3(f)
grsinc170	Gross income from interest etc (170)	Num	Schedule A Pt II Line 8(f)
grsrcptsrelatd170	Gross receipts from related activities (170)	Num	Schedule A Pt II Line 12
totgftgrntrcvd509	Gifts grants membership fees received (509)	Num	Schedule A Pt III Line 1(f)
grsrcptsadmiss509	Receipts from admissions merchandise etc (509)	Num	Schedule A Pt III Line 2(f)
txrevnuelevied509	Tax revenues levied (509)	Num	Schedule A Pt III Line 4(f)
srvcsval509	Services or facilities furnished by gov (509)	Num	Schedule A Pt III Line 5(f)
subtotsuppinc509	Subtotal total support (509)	Num	Schedule A Pt III Line 10c(f)
totsupp509	Total support (509)	Num	Schedule A Pt III Line 13(f)

Data Items on Form 990-PF Annual Masterfile Extract

Total record count (2012): 98,948

Element Name	Description	Туре	Location
ein	EIN	Num	990-PF Header
tax_prd	Tax period	Char	990-PF Header
eostatus	EO Status Code	Char	n/a (IRS-Coded)
tax_yr	SOI Year	Num	990-PF Header
operatingcd	Record code	Char	n/a (IRS-Coded)
assetcdgen	Asset code	Char	Generated based on value of total assets
transinccd	Income code	Char	Generated based on value of total gross receipts
subcd	Subsection code	Char	n/a (IRS-Coded)
grscontrgifts	Contributions received	Num	990-PF Pt I Line 1, column (a)
intrstrvnue	Interest revenue	Num	990-PF Pt I Line 3, column (a)
dividndsamt	Dividends	Num	990-PF Pt I Line 4, column (a)
totexcapgn	Net gain – sales of assets	Num	990-PF Part IV, Line 2 > 0
totexcapls	Net loss – sales of assets	Num	990-PF Part IV, Line 2 < 0
grsprofitbus	Gross profit	Num	990-PF Pt I, Line 10c, column (a)
otherincamt	Other income	Num	990-PF Pt I, Line 11, column (a)

compofficers	Compensation of officers	Num	990-PF Pt I, Line 13, column (a)
contrpdpbks	Contributions paid	Num	990-PF Pt I, Line 25, column (a)
totrcptperbks	Total revenue	Num	990-PF Pt I, Line 12, column (a)
totexpnspbks	Total expenses	Num	990-PF Pt I, Line 26, column (a)
excessrcpts	Net income less deficit	Num	990-PF Pt I, Line 27a
totexpnsexempt	Total expenses – exempt purpose	Num	990-PF Pt I, Line 26, column (d)
netinvstinc	Net investment income	Num	990-PF Pt I, Line 27b
totaxpyr	Total excise tax	Num	990-PF Pt IV, Line 5
adjnetinc	Adjusted net income	Num	990-PF Pt I, Line 27c
totassetsend	Total assets – e-o-y book value	Num	990-PF Pt II, Line 16, column (b)
invstgovtoblig	Investments in U.S. & state government obligations – e-o-y book value	Num	990-PF Pt II, Line 10a, column (b)
invstcorpstk	Investments in corporate stock – e-o-y book value	Num	990-PF Pt II, Line 10b, column (b)
invstcorpbnd	Investments in corporate bonds– e-o-y book value	Num	990-PF Pt II, Line 10c, column (b)
totinvstsec	Total investments in securities – e-o-y book value	Num	990-PF Pt II, Lines 10a+10b+10c, column (b)
totliabend	Total liabilities – e-o-y book value	Num	990-PF Pt II, Line 23, column (b)
fairmrktvalamt	Total assets – e-o-y fair market value	Num	990-PF Header, Item I
undistribincyr	Undistributed income	Num	990-PF Pt XIII, Line 6f, column (d)
cmpmininvstret	Minimum investment return	Num	990-PF Pt X, Line 6
sec4940notxcd	4940 – no tax	Num	990-PF Pt VI, Line 1b not checked
sec4940redtxcd	4940 – 1 % tax	Num	990-PF Pt VI, Line 1b checked
infleg	Influence legislation question	Char	990-PF Pt VII-A, Line 1a
contractncd	Contraction question	Char	990-PF Pt VII-A, Line 5
claimstatcd	Claiming status question	Char	990-PF Pt VII-A, Line 9
propexchcd	Property exchange question	Char	990-PF Pt VII-B, Line 1a(1)
brwlndmnycd	Borrow lend money question	Char	990-PF Pt VII-B, Line 1a(2)
furngoodscd	Furnished goods question	Char	990-PF Pt VII-B, Line 1a(3)
paidcmpncd	Paid compensation question	Char	990-PF Pt VII-B, Line 1a(4)
trnsothasstscd	Transfer question	Char	990-PF Pt VII-B, Line 1a(5)
agremkpaycd	Agree to make pay question	Char	990-PF Pt VII-B, Line 1a(6)
undistrinced	Undistributed income question	Char	990-PF Pt VII-B, Line 2a
dirindirintcd	Direct indirect interest question	Char	990-PF Pt VII-B, Line 3a
invstjexmptcd	Jeopardizing investments question	Char	990-PF Pt VII-B, Line 4a
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propgndacd	Propaganda question	Char	990-PF Pt VII-B, Line 5a(1)
excesshldcd	Influence public election question	Char	990-PF Pt VII-B, Line 5a(2)
grntindivcd	Grant individual question	Char	990-PF Pt VII-B, Line 5a(3)
nchrtygrntcd	Non-charity grant question	Char	990-PF Pt VII-B, Line 5a(4)
nreligiouscd	Non-religious question	Char	990-PF Pt VII-B, Line 5a(5)
grsrents	Gross rents	Num	990-PF Pt I, Line 5a, column (a)
costsold	Cost-of-goods-sold	Num	990-PF Pt I, Line 10b
totrcptnetinc	Total receipts net investment income	Num	990-PF Pt I, Line 12, column (b)
trcptadjnetinc	Total receipts adjusted net income	Num	990-PF Pt I, Line 12, column (c)
topradmnexpnsa	Total operating and administrative expenses column a	Num	990-PF Pt I, Line 24, column (a)
topradmnexpnsb	Total operating and administrative expenses column b	Num	990-PF Pt I, Line 24, column (b)
topradmnexpnsd	Total operating and administrative expenses column d	Num	990-PF Pt I, Line 24, column (d)
totexpnsnetinc	Total expenses net investment income	Num	990-PF Pt I, Line 26, column (b)
totexpnsadjnet	Total expenses adjusted net income	Num	990-PF Pt I, Line 26, column (c)
othrcashamt	Cash non-interest-bearing – e-o-y book value	Num	990-PF Pt I, Line 24, column (d)
mrtgloans	Investments mortgage loans – e-o-y book value	Num	990-PF Pt II, Line 12, column (b)
othrinvstend	Other investments – e-o-y book value	Num	990-PF Pt II, Line 13, column (b)
fairmrktvaleoy	Total assets – e-o-y fair market value	Num	990-PF Pt II, Line 16, column (c)
mrtgnotespay	Mortgage loans payable – e-o-y book value	Num	990-PF Pt II, Line 21, column (b)
tfundnworth	Total fund net worth – e-o-y book value	Num	990-PF Pt II, Line 31, column (b)
invstexcisetx	Excise tax on net investment income	Num	990-PF Pt IV, Line 5
sect511tx	Section 511 tax	Num	990-PF Pt IV, Line 2
subtitleatx	Subtitle A tax	Num	990-PF Pt IV, Line 4
esttaxcr	Estimated tax credit	Num	990-PF Pt IV, Line 6a
txwithldsrc	Tax withheld at source	Num	990-PF Pt IV, Line 6b
txpaidf2758	Tax paid with Form 2758 (filing extension)	Num	990-PF Pt IV, Line 6c
erronbkupwthld	Erroneous backup withholding credit amount	Num	990-PF Pt IV, Line 6d
estpnlty	Estimated tax penalty	Num	990-PF Pt IV, Line 8
balduopt	Balance due or overpayment	Num	990-PF Pt IV, Line 9 or Line 10 - Balance due if positive; overpayment if negative
crelamt	Credit elect amount	Num	990-PF Pt IV, Line 11
tfairmrktunuse	Fair market value of assets not used for charitable purposes	Num	990-PF Pt X, Line 1d
distribamt	Distributable amount	Num	990-PF Pt XI, Line 7 and Part XIII, Line 1, column (d)

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qlfyassettd Qualifying assets column d Num 990-PF Pt XIV, Line 3a(2), column (d) qlfyassettot Qualifying assets total Num 990-PF Pt XIV, Line 3a(2), column (e) endwmntscola Endowments column a Num 990-PF Pt XIV, Line 3b, column (a) endwmntscolb Endowments column b Num 990-PF Pt XIV, Line 3b, column (b) endwmntscolc Endowments column c Num 990-PF Pt XIV, Line 3b, column (c) endwmntscold Endowments column d Num 990-PF Pt XIV, Line 3b, column (d) endwmntstotd Endowments total Num 990-PF Pt XIV, Line 3b, column (e) totsuprtcola Total support column a Num 990-PF Pt XIV, Line 3c(1), column (a) totsuprtcolb Total support column c Num 990-PF Pt XIV, Line 3c(1), column (b) totsuprtcold Total support column d Num 990-PF Pt XIV, Line 3c(1), column (c) totsuprtcold Total support column d Num 990-PF Pt XIV, Line 3c(1), column (d) totsuprtcold Total support column d Num 990-PF Pt XIV, Line 3c(1), column (d) totsuprtcold Total support total Num 990-PF Pt XIV, Line 3c(1), column (d) totsuprtcold Total support column d Num 990-PF Pt XIV, Line 3c(1), column (e) pubsuprtcola Public support column a Num 990-PF Pt XIV, Line 3c(1), column (e)	qlfyassetb	Qualifying assets column b	Num	990-PF Pt XIV, Line 3a(2), column (b)
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totsuprtcolb Total support column b Num 990-PF Pt XIV, Line 3c(1), column (b) totsuprtcolc Total support column c Num 990-PF Pt XIV, Line 3c(1), column (c) totsuprtcold Total support column d Num 990-PF Pt XIV, Line 3c(1), column (d) totsuprttot Total support total Num 990-PF Pt XIV, Line 3c(1), column (e) pubsuprtcola Public support column a Num 990-PF Pt XIV, Line 3c(2), column (a)	endwmntstot	Endowments total	Num	990-PF Pt XIV, Line 3b, column (e)
totsuprtcolc Total support column c Num 990-PF Pt XIV, Line 3c(1), column (c) totsuprtcold Total support column d Num 990-PF Pt XIV, Line 3c(1), column (d) totsuprttot Total support total Num 990-PF Pt XIV, Line 3c(1), column (e) pubsuprtcola Public support column a Num 990-PF Pt XIV, Line 3c(2), column (a)	totsuprtcola	Total support column a	Num	990-PF Pt XIV, Line 3c(1), column (a)
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totsuprttot Total support total Num 990-PF Pt XIV, Line 3c(1), column (e) pubsuprtcola Public support column a Num 990-PF Pt XIV, Line 3c(2), column (a)	totsuprtcolc	Total support column c	Num	990-PF Pt XIV, Line 3c(1), column (c)
pubsuprtcola Public support column a Num 990-PF Pt XIV, Line 3c(2), column (a)	totsuprtcold	Total support column d	Num	990-PF Pt XIV, Line 3c(1), column (d)
	totsuprttot	Total support total	Num	990-PF Pt XIV, Line 3c(1), column (e)
pubsuprtcolb Public support column b Num 990-PF Pt XIV, Line 3c(2), column (b)	pubsuprtcola	Public support column a	Num	990-PF Pt XIV, Line 3c(2), column (a)
	pubsuprtcolb	Public support column b	Num	990-PF Pt XIV, Line 3c(2), column (b)

pubsuprtcolc	Public support column c	Num	990-PF Pt XIV, Line 3c(2), column (c)
pubsuprtcold	Public support column d	Num	990-PF Pt XIV, Line 3c(2), column (d)
pubsuprttot	Public support total	Num	990-PF Pt XIV, Line 3c(2), column (e)
grsinvstinca	Gross investment income column a	Num	990-PF Pt XIV, Line 3c(4), column (a)
grsinvstincb	Gross investment income column b	Num	990-PF Pt XIV, Line 3c(4), column (b)
grsinvstincc	Gross investment income column c	Num	990-PF Pt XIV, Line 3c(4), column (c)
grsinvstincd	Gross investment income column d	Num	990-PF Pt XIV, Line 3c(4), column (d)
grsinvstinctot	Gross investment income total	Num	990-PF Pt XIV, Line 3c(4), column (e)