

## Foundations & Grants Dataset Data Dictionary and Guide

Source: Open990.org, Inc. ([www.open990.org/catalog](http://www.open990.org/catalog))

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*What are the public sources of data for this dataset?*

- IRS Exempt Organizations Business Master File (BMF) (2019-11-10 update)
- Electronically-filed Form 990-PFs (tax return for private foundations, including nonexempt trusts treated as private foundations) (available as of 2019-11-10)
- National Center for Charitable Statistics's (NCCS) list of NTEE codes
- IRS Cumulative List (Pub. 78) (2019-10-18 update)

*What organizations are included in this dataset?*

This dataset includes all organizations marked “990-PF return required” in the IRS’s November 10, 2019 release of the Exempt Organizations Business Master File. However, some data fields in the “foundations” file, as well as all fields in the “grants” file, are available only for organizations that electronically-filed a Form 990-PF for a tax period ending in 2017 or later (source = “990-PF e-file”). For organizations that have electronically-filed more than one Form 990-PF since TY 2017, the most recent filing’s data are displayed.

*What organizations are required to electronically file (vs. paper file) nonprofit tax returns?*

According to IRS.gov: “The regulations require tax-exempt organizations with total assets of \$10 million or more, who file at least 250 returns annually, to file Forms 990 electronically...private foundations and charitable trusts are required to file Forms 990-PF electronically regardless of their asset size, if they file at least 250 returns annually.” Mandatory e-filing takes effect for TY 2020.

**Foundations File** (one record per foundation)

Column name	Source	Description
EIN	BMF	Employer Identification Number (unique numeric identifier for the organization). May be used to link records to “Grants” file.

Foundation name	BMF	Name of organization associated with EIN in the most recent BMF
Street	BMF	Organization's street address
City	BMF	Organization's city
State	BMF	Organization's state
ZIP	BMF	Organization's ZIP code
Website	990-PF e-file, Part VII-A, Line 13	Website address for public inspection of documents
Email	990-PF e-file, Part XV, Line 2a	Email address of contact person for application submissions
Phone	990-PF e-file, Header B	Organization's telephone number
NTEE code	NCCS or BMF	National Taxonomy of Exempt Entities (NTEE) alphanumeric code for classifying nonprofit organizations. BMF used when NCCS not available. Abbreviated to 3 digits.
NTEE description	Derived	Description of NTEE code
Subsection	BMF	501(c)(3) exempt private foundation or 4947(a)(1) nonexempt charitable trust
Deductible	IRS Pub. 78	TRUE = eligible to receive tax-deductible charitable contributions
Assets book value	BMF	According to BMF codebook: Part II, Line 16, Col. (B) on Form 990-PF
Income	BMF	According to BMF codebook: generated using Part I, Line 10b (Cost of Goods) and adding Part I, Line 12, Col. (A) (Total Revenue Col. A) and Part IV, Line 1, Col. (G) (Cost or Other Basis) on Form 990-PF
Exempt as of	BMF	YYYYMM. Also known as "ruling date."
Expenses	990-PF e-file, Part I, Line 26(A)	Total expenses and disbursements
Contributions made	990-PF e-file, Part I, Line 25(A)	Contributions, gifts, grants paid
Contributions received	990-PF e-file, Part I, Line 1(A)	Contributions, gifts, grants, etc., received
Activity 1-4	990-PF e-file, Part IX-A	Foundation's four largest direct charitable activities during the tax year
Activity 1-4 expenses	990-PF e-file, Part IX-A	Expenses for each of the foundation's four largest direct charitable activities during the tax year
App preselected	990-PF e-file, Part XV, Line 2 box	TRUE = foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds.
App deadline	990-PF e-file, Part XV, Line 2c	Application submission deadlines
App restrictions	990-PF e-file, Part XV, Line 2d	Any restrictions or limitations on awards, such as by geographical areas
App form	990-PF e-file, Part XV, Line 2b	Form in which applications should be submitted and information they should include
App contact	990-PF e-file, Part XV, Line 2a	Name of person to whom applications should be addressed
App phone	990-PF e-file, Part XV, Line 2a	Phone number of person to whom applications should be addressed
App street	990-PF e-file, Part XV, Line 2a	Street address of person to whom applications should be addressed
App state	990-PF e-file, Part XV, Line 2a	State of person to whom applications should be addressed
App ZIP	990-PF e-file, Part XV, Line 2a	ZIP code of person to whom applications should be addressed
Grant maximum	Derived	Highest amount of a single grant awarded during the tax period
Grant count	Derived	Total number of grants awarded during the tax period

990-PF Required	BMF	Must be TRUE to qualify for inclusion in this dataset
Tax period BMF	BMF	YYYYMM. Tax period of the latest return filed (either electronically or on paper).
Tax period 990-PF	IRS e-file metadata	YYYYMM. Tax period of the most recent available e-filed 990-PF data. Threshold for inclusion is 201701 (tax periods ending in January 2017 or later).

**Grants File** (one record per grant)

Column name	Source	Description
EIN	BMF	Employer Identification Number (unique numeric identifier for the organization). <i>May be used to link records to “Foundations” file.</i>
Foundation name	BMF	Name of organization associated with EIN in the most recent BMF
Grantee	990-PF e-file, Part XV, Line 3	Name of grant recipient*
City	990-PF e-file, Part XV, Line 3	City of grant recipient
State	990-PF e-file, Part XV, Line 3	State of grant recipient
Purpose	990-PF e-file, Part XV, Line 3	Purpose of grant
Amount	990-PF e-file, Part XV, Line 3	Grant amount in U.S. dollars
Paid	990-PF e-file, Part XV, Line 3	TRUE for grants and contributions paid during the period
Future pay	990-PF e-file, Part XV, Line 3	TRUE for grants and contributions approved for future payment
Tax period 990-PF	IRS e-file metadata	YYYYMM. Threshold for inclusion is 201701 (tax periods ending in January 2017 or later).

\*In the interest of protecting the privacy of individual grantees (e.g., student scholarship recipients), we have replaced the grantee name with the text “individual recipient” for records in which the foundation specified what the e-filing software referred to as a “person name” rather than a “business name.”