

EXEMPT ORGANIZATIONS BUSINESS MASTER FILE EXTRACT (EO BMF)INTRODUCTION

Exempt organization information is extracted monthly from the Internal Revenue Service's Business Master File. This is a cumulative file, and the data are the most recent information the IRS has for these organizations.

If you have any questions about the tax-exempt organizations or the content of the files, please contact TE/GE Customer Account Services toll-free line at 1-877-829-5500

The files are available in comma separated value (CSV) format and contain the fields described below. They are divided by region and by state. State and region are determined from the filing address and generally represent the location of an organization's headquarters, which may or may not represent the state(s) in which an organization has operations. Records are sorted by Employer Identification Number (EIN). There is one file for each state and the District of Columbia, one file for Puerto Rico, and one file for International (non-domestic) organizations. There are four region files:

Region 1: Northeast Area - Includes Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey

Region 2: Mid-Atlantic and Great Lakes Area - Includes Pennsylvania, Ohio, West Virginia, District of Columbia, Maryland, Delaware, Virginia, North Carolina, South Carolina, Michigan, Kentucky, Indiana, Illinois, Wisconsin, Minnesota, Iowa, Nebraska, South Dakota, North Dakota.

Region 3: Gulf Coast and Pacific Coast Area - Includes Tennessee, Georgia, Florida, Alabama, Mississippi, Missouri, Arkansas, Louisiana, Texas, Oklahoma, Kansas, Montana, Wyoming, Colorado, New Mexico, Arizona, Utah, Nevada, Idaho, California, Oregon, Washington, Alaska, Hawaii

Region 4: All Other Areas – Includes International and all others.

The IRS exempt organization data have been accumulated since the inception of the tax-exempt statutes. A determination letter is issued to an organization upon the granting of an exemption and is considered valid throughout the life of the organization, as long as the organization complies with the provisions of its exemption.

If an organization's exemption is revoked, an announcement to inform potential donors of the revocation is published in the Internal Revenue Bulletin. In addition, the organization's name is removed from publicly accessible venues, including this file. A list of recent revocations may be found on-line at: <https://www.irs.gov/charities-non-profits/charitable-organizations/revocations-of-501c3-determinations>

FIELDS AVAILABLE

All exempt organization records on this file will contain the following data fields:

| Column Name | Contents |
|-------------|--------------------------------------|
| EIN | Employer Identification Number (EIN) |
| NAME | Primary Name of Organization |
| ICO | In Care of Name |
| STREET | Street Address |
| CITY | City |
| STATE | State |
| ZIP | Zip Code |

| | |
|------------------|--|
| GROUP | Group Exemption Number |
| SUBSECTION | Subsection Code |
| AFFILIATION | Affiliation Code |
| CLASSIFICATION | Classification Code(s) |
| RULING | Ruling Date |
| DEDUCTIBILITY | Deductibility Code |
| FOUNDATION | Foundation Code |
| ACTIVITY | Activity Codes |
| ORGANIZATION | Organization Code |
| STATUS | Exempt Organization Status Code |
| TAX_PERIOD | Tax Period |
| ASSET_CD | Asset Code |
| INCOME_CD | Income Code |
| FILING_REQ_CD | Filing Requirement Code |
| PF_FILING_REQ_CD | PF Filing Requirement Code |
| ACCT_PD | Accounting Period |
| ASSET_AMT | Asset Amount |
| INCOME_AMT | Income Amount (includes negative sign if amount is negative) |
| REVENUE_AMT | Form 990 Revenue Amount (includes negative sign if amount is negative) |
| NTEE_CD | National Taxonomy of Exempt Entities (NTEE) Code |
| SORT_NAME | Sort Name (Secondary Name Line) |

DEFINITIONS

EMPLOYER IDENTIFICATION NUMBER (EIN)

Employer Identification Number (EIN) is a nine-digit number assigned by the IRS to identify a particular organization's account.

IN CARE OF NAME

In Care Of Name is the person (officer, director, etc.) to whose attention any correspondence should be directed.

GROUP EXEMPTION NUMBER (GEN)

This is a four-digit internal number assigned to central/parent organizations holding group exemption letters.

AFFILIATION CODE

Affiliation Code defines the organizational grouping.

Code Description

- 1 Central - This code is used if the organization is a central type organization (no group exemption) of a National, Regional or Geographic grouping of organizations.
- 2 Intermediate - This code is used if the organization is an intermediate organization (no group exemption) of a National, Regional or Geographic grouping of organizations (such as a state headquarters of a national organization).
- 3 Independent - This code is used if the organization is an independent organization or an independent auxiliary

(i.e., not affiliated with a National, Regional, or Geographic grouping of organizations).

6 Central - This code is used if the organization is a parent (group ruling) and is not a church or 501(c)(1) organization.

7 Intermediate - This code is used if the organization is a group exemption intermediate organization of a National, Regional or Geographic grouping of organizations.

8 Central - This code is used if the organization is a parent (group ruling) and is a church or 501(c)(1) organization.

9 Subordinate - This code is used if the organization is a subordinate in a group ruling.

SUBSECTION CODE AND CLASSIFICATION CODE

Subsection Codes are the codes shown under section 501(c) of the Internal Revenue Code of 1986, which define the category under which an organization may be exempt. A table of subsection and classification codes (which reflects a further breakdown of the Internal Revenue Code subsections) can be found in the section entitled "Table of EO Subsection and Classification Codes" (below). One to four different classification codes may be present.

RULING DATE

This is the month and year (YYYYMM) on a ruling or determination letter recognizing the organization's exempt status.

DEDUCTIBILITY CODE

Deductibility Code signifies whether contributions made to an organization are deductible.

Code Description

- 1 Contributions are deductible.
- 2 Contributions are not deductible.
- 4 Contributions are deductible by treaty (foreign organizations).

FOUNDATION CODE

Code Description

- 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 170(b)(1)(A)(i)
- 11 School 170(b)(1)(A)(ii)
- 12 Hospital or medical research organization 170(b)(1)(A)(iii)
- 13 Organization that operates for the benefit of a college or university and is owned or operated by a governmental unit 170(b)(1)(A)(iv)
- 14 Governmental unit 170(b)(1)(A)(v)
- 15 Organization that receives a substantial part of its support from a governmental unit or the general public 170(b)(1)(A)(vi)
- 16 Organization that normally receives no more than one-third of its support from gross investment income and unrelated business income and at the same time more than one-third of its support from contributions, fees, and gross receipts related to exempt purposes 509(a)(2)
- 17 Organizations operated solely for the benefit of and in conjunction with organizations described in 10 through 16 above 509(a)(3)
- 18 Organization organized and operated to test for public safety 509(a)(4)
- 21 509(a)(3) Type I
- 22 509(a)(3) Type II

- 23 509(a)(3) Type III functionally integrated
- 24 509(a)(3) Type III not functionally integrated

TYPE OF ORGANIZATION CODE

This defines the type of organization as follows:

| <u>Code</u> | <u>Description</u> |
|-------------|--------------------|
| 1 | Corporation |
| 2 | Trust |
| 3 | Co-operative |
| 4 | Partnership |
| 5 | Association |

ADVANCE RULING EXPIRATION DATE

Elimination of the Advance Ruling Process

On September 9, 2008, the IRS issued temporary Income Tax Regulations, which eliminate the advance ruling process for a section 501(c)(3) organization. Under the new regulations, a new 501(c)(3) organization will be classified as a publicly supported charity, and not a private foundation, if it can show that it reasonably can be expected to be publicly supported when it applies for tax-exempt status.

Under the old regulations, an organization that wanted to be recognized by the IRS as a publicly supported charity instead of a private foundation had to go through an extended two-step process. First, the organization had to declare that it expected to be publicly supported on an on-going basis. Then, after five years, it had to file Form 8734, Support Schedule for Advance Ruling Period, showing the IRS that it actually met the public support test. If it didn't meet the test, it was designated a tax-exempt private foundation and would be subject to stricter rules.

The new rules no longer require the organization to file Form 8734 after completing its first five tax years. Moreover, the organization retains its public charity status for its first five years regardless of the public support actually received during that time. Instead, beginning with the organization's sixth taxable year, it must establish that it meets the public support test by showing that it is publicly supported on its Schedule A to Form 990, Return of Organization Exempt From Income Tax. Transition rules apply to organizations that have previously received advance rulings.

EXEMPT ORGANIZATION STATUS CODE

The EO Status Code defines the type of exemption held by the organization. The following is a list of EO status codes and their definitions included in these files:

| <u>Code</u> | <u>Description</u> |
|-------------|---|
| 01 | Unconditional Exemption |
| 02 | Conditional Exemption |
| 12 | Trust described in section 4947(a)(2) of the Internal Revenue Code |
| 25 | Organization terminating its private foundation status under section 507(b)(1)(B) of the Code |

What data isn't available in this dataset?

- Self-declared organizations
- Churches and other organizations that are not required under the Code to file an application and that have not filed an application for recognition of exemption.
- Split interest trusts

TAX PERIOD

This is the tax period of the latest return filed (YYYYMM).

ASSET CODE

Asset Codes relate to the book value amount of assets shown on the most recent Form 990 series return filed by the organization. See table below.

INCOME CODE

Income Codes relate to the amount of income shown on the most recent Form 990 series return filed by the organization. See table below.

ASSET CODE/INCOME CODE TABLE

| <u>Code</u> | <u>Description (\$)</u> |
|-------------|--------------------------|
| 0 | 0 |
| 1 | 1 to 9,999 |
| 2 | 10,000 to 24,999 |
| 3 | 25,000 to 99,999 |
| 4 | 100,000 to 499,999 |
| 5 | 500,000 to 999,999 |
| 6 | 1,000,000 to 4,999,999 |
| 7 | 5,000,000 to 9,999,999 |
| 8 | 10,000,000 to 49,999,999 |
| 9 | 50,000,000 to greater |

FILING REQUIREMENT CODE

This indicates the primary return(s) the organization is required to file.

| <u>Code</u> | <u>Form Numbers</u> |
|-------------|--|
| 01 | 990 (all other) or 990EZ return |
| 02 | 990 - Required to file Form 990-N - Income less than \$50,000 per year |
| 03 | 990 - Group return |
| 04 | 990 - Required to file Form 990-BL, Black Lung Trusts |
| 06 | 990 - Not required to file (church) |
| 07 | 990 - Government 501(c)(1) |
| 13 | 990 - Not required to file (religious organization) |
| 14 | 990 - Not required to file (instrumentalities of states or political subdivisions) |
| 00 | 990 - Not required to file (all other) |

PF FILING REQUIREMENT CODE

| <u>Code</u> | <u>Form Numbers</u> |
|-------------|---------------------|
| 1 | 990-PF return |
| 0 | No 990-PF return |

ACCOUNTING PERIOD

This designates the accounting period or fiscal year ending date (Jan - Dec) of the organization (MM).

ASSET AMOUNT

Asset Amount is an amount from the most recent Form 990 series return filed by the organization. Asset Amount is the Book Value Total Assets End of Year - PART X Balance Sheet Line 16 Col. (B) shown on the Form 990. This field is also from PART II, Line 25, Col. (B) EOY on Form 990EZ and PART II, Line 16, Col. (b) on Form 990PF. This field is dollars only.

INCOME AMOUNT

Income Amount is a computer-generated amount from the most recent Form 990 series return filed by the organization. Income Amount is computer generated using PART I, Total Revenue Line 12 and adding "back in" the expense items, i.e. Line 6b (Rental Expenses) shown on the Form 990 return. On Form 990EZ it is generated using PART I, Line 9 and adding "back in" the expense items, i.e. Line 5b (Cost or Other Basis Expenses). Income Amount for Form 990PF is 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). This field is dollars only.

FORM 990 REVENUE AMOUNT

Amount from Form 990, Part 1, Line 12, or Part 1, Line 9, of Form 990EZ.

SORT NAME LINE (SECONDARY NAME LINE)

Sort Name Line is another name under which the organization does business. Also used for trade names, chapter names, or local numbers for subordinate organizations of group rulings.

TABLE OF EO SUBSECTION AND CLASSIFICATION CODES

| Subsection Code | Classification Code | Description |
|-----------------|---------------------|--|
| 01 | 1 | Government Instrumentality |
| 02 | 1 | Title-Holding Corporation |
| 03 | 1 | Charitable Organization |
| 03 | 2 | Educational Organization |
| 03 | 3 | Literary Organization |
| 03 | 4 | Organization to Prevent Cruelty to Animals |
| 03 | 5 | Organization to Prevent Cruelty to Children |
| 03 | 6 | Organization for Public Safety Testing |
| 03 | 7 | Religious Organization |
| 03 | 8 | Scientific Organization |
| 04 | 1 | Civic League |
| 04 | 2 | Local Association of Employees |
| 04 | 3 | Social Welfare Organization |
| 05 | 1 | Agricultural Organization |
| 05 | 2 | Horticultural Organization |
| 05 | 3 | Labor Organization |
| 06 | 1 | Board of Trade |
| 06 | 2 | Business League |
| 06 | 3 | Chamber of Commerce |
| 06 | 4 | Real Estate Board |
| 07 | 1 | Pleasure, Recreational, or Social Club |
| 08 | 1 | Fraternal Beneficiary Society, Order or Association |
| 09 | 1 | Voluntary Employees' Beneficiary Association (Non-Govt. Emps.) |
| 09 | 2 | Voluntary Employees' Beneficiary Association (Govt. Emps.) |
| 10 | 1 | Domestic Fraternal Societies and Associations |
| 11 | 1 | Teachers Retirement Fund Assoc. |
| 12 | 1 | Benevolent Life Insurance Assoc. |
| 12 | 2 | Mutual Ditch or Irrigation Co. |
| 12 | 3 | Mutual Cooperative Telephone Co. |
| 12 | 4 | Organization Like Those on Three Preceding Lines |
| 13 | 1 | Burial Association |
| 13 | 2 | Cemetery Company |

| | | |
|----|---|---|
| 14 | 1 | Credit Union |
| 14 | 2 | Other Mutual Corp. or Assoc. |
| 15 | 1 | Mutual Insurance Company or Assoc. Other Than Life or Marine |
| 16 | 1 | Corp. Financing Crop Operations |
| 17 | 1 | Supplemental Unemployment Compensation Trust or Plan |
| 18 | 1 | Employee Funded Pension Trust (Created Before 6/25/59) |
| 19 | 1 | Post or Organization of War Veterans |
| 20 | 1 | Legal Service Organization |
| 21 | 1 | Black Lung Trust |
| 22 | 1 | Multiemployer Pension Plan |
| 23 | 1 | Veterans Assoc. Formed Prior to 1880 |
| 24 | 1 | Trust Described in Sect. 4049 of ERISA |
| 25 | 1 | Title Holding Co. for Pensions, etc. |
| 26 | 1 | State-Sponsored High Risk Health Insurance Organizations |
| 27 | 1 | State-Sponsored Workers' Compensation Reinsurance |
| 29 | 1 | ACA 1322 Qualified Nonprofit Health Insurance Issuers |
| 40 | 1 | Apostolic and Religious Org. (501(d)) |
| 50 | 1 | Cooperative Hospital Service Organization (501(e)) |
| 60 | 1 | Cooperative Service Organization of Operating Educational Organization (501(f)) |
| 70 | 1 | Child Care Organization (501(k)) |
| 71 | 1 | Charitable Risk Pool |
| 81 | 1 | Qualified State-Sponsored Tuition Program |
| 92 | 1 | 4947(a)(1) - Private Foundation (Form 990PF Filer) |

ACTIVITY CODES

An organization formerly listed up to three activity codes on application Forms 1023 and 1024. These are codes that reflect an organization's purposes, activities, operations, or type. From one to three activity codes may be in this field. Note: activity codes became obsolete with the adoption of the National Taxonomy of Exempt Entity (NTEE) coding system in January 1995. However, organizations determined to be exempt prior to that date will reflect the activity codes previously assigned.

Religious Activities

- 01** Church, synagogue, etc
- 02** Association or convention of churches
- 03** Religious order
- 04** Church auxiliary
- 05** Mission
- 06** Missionary activities
- 07** Evangelism
- 08** Religious publishing activities
- Book store (use 918)
- Genealogical activities (use 094)
- 029** Other religious activities

Schools, Colleges and Related Activities

- 030** School, college, trade school, etc.
- 31** Special school for the blind, handicapped, etc
- 32** Nursery school
- Day care center (use 574)
- 33** Faculty group
- 34** Alumni association or group
- 35** Parent or parent-teachers association
- 36** Fraternity or sorority

- Key club (use 323)
- 37** Other student society or group
- 38** School or college athletic association
- 039** Scholarships for children of employees
- 040** Scholarships (other)
- 41** Student loans
- 42** Student housing activities
- 43** Other student aid
- 44** Student exchange with foreign country
- 45** Student operated business
- Financial support of schools, colleges, etc. (use 602)
- Achievement prizes or awards (use 914)
- Student bookstore (use 918)
- Student travel (use 299)
- Scientific research (see Scientific Research Activities)
- 46** Private school
- 059** Other school related activities

Cultural, Historical of Other Educational Activities

- 060** Museum, zoo, planetarium, etc.
- 61** Library
- 62** Historical site, records or reenactment
- 63** Monument
- 64** Commemorative event (centennial, festival, pageant, etc.)
- 65** Fair
- 088** Community theatrical group
- 089** Singing society or group
- 090** Cultural performances
- 91** Art exhibit
- 92** Literary activities
- 93** Cultural exchanges with foreign country
- 94** Genealogical activities
- Achievement prizes awards (use 914)
- Gifts or grants to individuals (use 561)
- Financial support of cultural organizations (use 602)
- 119** Other cultural or historical activities

Other Instructions and Training Activities

- 120** Publishing activities
- 121** Radio or television broadcasting
- 122** Producing films
- 123** Discussion groups, forums, panels lectures, etc.
- 124** Study and research (non-scientific)
- 125** Giving information or opinion (see also Advocacy)
- 126** Apprentice training
- Travel tours (use 299)
- 149** Other instruction and training

Health Services and Related Activities

- 150** Hospital
- 151** Hospital auxiliary
- 152** Nursing or convalescent home
- 153** Care and housing for the aged (see also 382)
- 154** Health clinic

- 155 Rural medical facility
- 156 Blood bank
- 157 Cooperative hospital service organization
- 158 Rescue and emergency service
- 159 Nurses register or bureau
- 160 Aid to the handicapped (see also 031)
- 161 Scientific research (diseases)
- 162 Other medical research
- 163 Health insurance (medical, dental, optical, etc.)
- 164 Prepared group health plan
- 165 Community health planning
- 166 Mental health care
- 167 Group medical practice association
- 168 In-faculty group practice association
- 169 Hospital pharmacy, parking facility, food services, etc.
- 179 Other health services

Scientific Research Activities

- 180 Contact or sponsored scientific research for industry
- 181 Scientific research for government
- Scientific research (diseases)(use 161)
- 199 Other scientific research activities

Business and Professional Organizations

- 200 Business promotion (chamber of commerce, business league, etc.)
- 201 Real estate association
- 202 Board of trade
- 203 Regulating business
- 204 Promotion of fair business practices
- 205 Professional association
- 206 Professional association auxiliary
- 207 Industry trade shows
- 208 Convention displays
- Testing products of public safety (use 905)
- 209 Research, development and testing
- 210 Professional athletic league
- Attracting new industry (use 403)
- Publishing activities (use 120)
- Insurance or other benefits for members (see Employee or Membership Benefit Organizations)
- 211 Underwriting municipal insurance
- 212 Assigned risk insurance activities
- 213 Tourist bureau
- 229 Other business or professional group

Farming and Related Activities

- 230 Farming
- 231 Farm bureau
- 232 Agricultural group
- 233 Horticultural group
- 234 Farmers cooperative marketing or purchasing
- 235 Farmers cooperative marketing or purchasing
- FFA, FHA, 4-H club, etc (use 322)
- Fair (use 065)
- 236 Dairy herd improvement association

- 237 Breeders association
- 249 Other farming and related activities

Mutual Organizations

- 250 Mutual ditch, irrigation, telephone, electric company or like organization
- 251 Credit union
- 252 Reserve funds or insurance for domestic building and loan association, cooperative bank, or mutual savings bank
- 253 Mutual insurance company
- 254 Corporation organized under an Act of Congress (see also use (904))
- Farmers cooperative marketing or purchasing (use 234)
- Cooperative hospital service organization (use 157)
- 259 Other mutual organization

Employee of Membership Benefit Organizations

- 260 Fraternal Beneficiary society, order, or association
- 261 Improvement of conditions of workers
- 262 Association of municipal employees
- 263 Association of employees
- 264 Employee or member welfare association
- 265 Sick, accident, death, or similar benefits
- 266 Strike benefits
- 267 Unemployment benefits
- 268 Pension or retirement benefits
- 269 Vacation benefits
- 279 Other services or benefits to members or employees

Sports, Athletic Recreational and Social Activities

- 280 Country club
- 281 Hobby club
- 282 Dinner club
- 283 Variety club
- 284 Dog club
- 285 Women's club
- Garden club (use 356)
- 286 Hunting or fishing club
- 287 Swimming or tennis club
- 288 Other sports club
- Boys Club, Little League, etc (use 321)
- 296 Community center
- 297 Community recreational facilities (park, playground, etc)
- 298 Training in sports
- 299 Travel tours
- 300 Amateur athletic association
- School or college athletic association (use 038)
- 301 Fundraising athletic or sports event
- 317 Other sports or athletic activities
- 318 Other recreational activities
- 319 Other social activities

Youth Activities

- 320 Boy Scouts, Girl Scouts, etc.
- 321 Boys Club, Little League, etc.
- 322 FFA, FHA, 4-H club, etc.
- 323 Key club

- 324 YMCA, YWCA, etc.
- 325 Camp
- 326 Care and housing of children (orphanage, etc)
- 327 Prevention of cruelty to children
- 328 Combat juvenile delinquency
- 349 Other youth organization or activities

Conservation, Environmental and Beautification Activities

- 350 Preservation of natural resources (conservation)
- 351 Combating or preventing pollution (air, water, etc)
- 352 Land acquisition for preservation
- 353 Soil or water conservation
- 354 Preservation of scenic beauty
- Litigation (see Litigation and Legal Aid Activities)
- Combat community deterioration (use 402)
- 355 Wildlife sanctuary or refuge
- 356 Garden club
- 379 Other conservation, environmental or beautification activities

Housing Activities

- 380 Low-income housing
- 381 Low and moderate income housing
- 382 Housing for the aged (see also 153)
- Nursing or convalescent home (use 152)
- Student housing (use 042)
- Orphanage (use 326)
- 398 Instruction and guidance on housing
- 399 Other housing activities

Inner City or Community Activities

- 400 Area development, redevelopment of renewal
- Housing (see Housing Activities)
- 401 Homeowners' association
- 402 Other activity aimed to combating community deterioration
- 403 Attracting new industry or retaining industry in an area
- 404 Community promotion
- Community recreational facility (use 297)
- Community center (use 296)
- 405 Loans or grants for minority businesses
- Job training, counseling, or assistance (use 566)
- Day care center (use 574)
- Referral service (social agencies) (use 569)
- Legal aid to indigents (use 462)
- 406 Crime prevention
- 407 Voluntary firemen's organization or auxiliary
- Rescue squad (use 158)
- 408 Community service organization
- 429 Other inner city or community benefit activities

Civil Rights Activities

- 430 Defense of human and civil rights
- 431 Elimination of prejudice and discrimination (race, religion, sex, national origin, etc)
- 432 Lessen neighborhood tensions
- 449 Other civil rights activities

Litigation and Legal Aid Activities

- 460 Public interest litigation activities
- 461 Other litigation or support of litigation
- 462 Legal aid to indigents
- 463 Providing bail
- 465 Plan under IRC section 120

Legislative and Political Activities

- 480 Propose, support, or oppose legislation
- 481 Voter information on issues or candidates
- 482 Voter education (mechanics of registering, voting etc.)
- 483 Support, oppose, or rate political candidates
- 484 Provide facilities or services for political campaign activities
- 509 Other legislative and political activities

Advocacy Attempt to influence public opinion concerning:

- 510 Firearms control
- 511 Selective Service System
- 512 National defense policy
- 513 Weapons systems
- 514 Government spending
- 515 Taxes or tax exemption
- 516 Separation of church and state
- 517 Government aid to parochial schools
- 518 U.S. foreign policy
- 519 U.S. military involvement
- 520 Pacifism and peace
- 521 Economic-political system of U.S.
- 522 Anti-communism
- 523 Right to work
- 524 Zoning or rezoning
- 525 Location of highway or transportation system
- 526 Rights of criminal defendants
- 527 Capital punishment
- 528 Stricter law enforcement
- 529 Ecology or conservation
- 530 Protection of consumer interests
- 531 Medical care service
- 532 Welfare systems
- 533 Urban renewal
- 534 Busing student to achieve racial balance
- 535 Racial integration
- 536 Use of intoxicating beverage
- 537 Use of drugs or narcotics
- 538 Use of tobacco
- 539 Prohibition of erotica
- 540 Sex education in public schools
- 541 Population control
- 542 Birth control methods
- 543 Legalized abortion
- 559 Other matters

Other Activities Directed to Individuals

- 560 Supplying money, goods or services to the poor
- 561 Gifts or grants to individuals (other than scholarships)
- Scholarships for children of employees (use 039)
- Scholarships (other) (use 040)
- Student loans (use 041)
- 562 Other loans to individuals
- 563 Marriage counseling
- 564 Family planning
- 565 Credit counseling and assistance
- 566 Job training, counseling, or assistance
- 567 Draft counseling
- 568 Vocational counseling
- 569 Referral service (social agencies)
- 572 Rehabilitating convicts or ex-convicts
- 573 Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.
- 574 Day care center
- 575 Services for the aged (see also 153 ad 382)
- Training for aid to the handicapped (see 031 and 160)

Activities Purposes and Activities

- 600 Community Chest, United Way, etc.
- 601 Booster club
- 602 Gifts, grants, or loans to other organizations
- 603 Non-financial services of facilities to other organizations

Other Purposes and Activities

- 900 Cemetery or burial activities
- 901 Perpetual (care fund (cemetery, columbarium, etc)
- 902 Emergency or disaster aid fund
- 903 Community trust or component
- 904 Government instrumentality or agency (see also 254)
- 905 Testing products for public safety
- 906 Consumer interest group
- 907 Veterans activities
- 908 Patriotic activities
- 909 Non-exempt charitable trust described in section 4947(a)(1) of the Code
- 910 Domestic organization with activities outside U.S.
- 911 Foreign organization
- 912 Title holding corporation
- 913 Prevention of cruelty to animals
- 914 Achievement prizes or awards
- 915 Erection or maintenance of public building or works
- 916 Cafeteria, restaurant, snack bar, food services, etc.
- 917 Thrift shop, retail outlet, etc.
- 918 Book, gift or supply store
- 919 Advertising
- 920 Association of employees
- 921 Loans or credit reporting
- 922 Endowment fund or financial services
- 923 Indians (tribes, cultures, etc.)
- 924 Traffic or tariff bureau
- 925 Section 501(c)(1) with 50% deductibility
- 926 Government instrumentality other than section 501(c)
- 927 Fundraising

| | |
|------------|--|
| 928 | 4947(a)(2) trust |
| 930 | Prepaid legal services pan exempt under IRC section 501(c)(20) |
| 931 | Withdrawal liability payment fund |
| 990 | Section 501(k) child care organization |
| 994 | Described in section 170(b)(1)(a)(vi) of the Code |
| 995 | Described in section 509(a)(2) of the Code |
| 998 | "Unspecified" |

National Taxonomy of Exempt Entities (NTEE) Code

The National Taxonomy of Exempt Entities (NTEE) Code is a four-digit code used to classify an exempt organization in terms of its primary exempt activity. A table of the codes found in the first three digits can be found below. The first digit (Common Code) is a modifier used to describe activities in support of nonprofit organizations. The fourth digit further defines the classification of the organization and is not defined here.

Common Codes (first digit)

| <u>Code</u> | <u>Description</u> |
|-------------|---|
| A | Arts, Culture and Humanities |
| B | Education |
| C | Environment |
| D | Animal-Related |
| E | Health Care |
| F | Mental Health & Crisis Intervention |
| G | Voluntary Health Associations & Medical Disciplines |
| H | Medical Research |
| I | Crime & Legal-Related |
| J | Employment |
| K | Food, Agriculture and Nutrition |
| L | Housing & Shelter |
| M | Public Safety, Disaster Preparedness and Relief |
| N | Recreation & Sports |
| O | Youth Development |
| P | Human Services |
| Q | International, Foreign Affairs and National Security |
| R | Civil Rights, Social Action & Advocacy |
| S | Community Improvement & Capacity Building |
| T | Philanthropy, Voluntarism and Grantmaking Foundations |
| U | Science & Technology |
| V | Social Science |
| W | Public & Societal Benefit |
| X | Religion-Related |
| Y | Mutual & Membership Benefit |
| Z | Unknown |

NATIONAL TAXONOMY OF EXEMPT ENTITIES - CORE CODES

*N.E.C. (Not Elsewhere Classified)

| | |
|-----------------|--|
| <u>A</u> | <u>Arts, Culture and Humanities</u> |
| A01 | Alliance/Advocacy Organizations |
| A02 | Management & Technical Assistance |
| A03 | Professional Societies, Associations |

- A05 Research Institutes and/or Public Policy Analysis
- A11 Single Organization Support
- A12 Fund Raising and/or Fund Distribution
- A19 Nonmonetary Support N.E.C.*
- A20 Arts, Cultural Organizations - Multipurpose
- A23 Cultural, Ethnic Awareness
- A24 Folk Arts
- A25 Arts Education
- A26 Arts Council/Agency
- A27 Community Celebrations
- A30 Media, Communications Organizations
- A31 Film, Video
- A32 Television
- A33 Printing, Publishing
- A34 Radio
- A40 Visual Arts Organizations
- A50 Museum, Museum Activities
- A51 Art Museums
- A52 Children's Museums
- A53 Folk Arts Museums
- A54 History Museums
- A56 Natural History, Natural Science Museums
- A57 Science and Technology Museums
- A60 Performing Arts Organizations
- A61 Performing Arts Centers
- A62 Dance
- A63 Ballet
- A65 Theater
- A68 Music
- A69 Symphony Orchestras
- A6A Opera
- A6B Singing, Choral
- A6C Music Groups, Bands, Ensembles
- A6E Performing Arts Schools
- A70 Humanities Organizations
- A80 Historical Societies, Related Historical Activities
- A82 Historical Societies & Historic Preservation
- A84 Commemorative Events
- A90 Arts Service Organizations and Activities
- A99 Arts, Culture, and Humanities N.E.C.

B Education

- B01 Alliance/Advocacy Organizations
- B02 Management & Technical Assistance
- B03 Professional Societies, Associations
- B05 Research Institutes and/or Public Policy Analysis
- B11 Single Organization Support
- B12 Fund Raising and/or Fund Distribution
- B19 Nonmonetary Support N.E.C.
- B20 Elementary, Secondary Education, K - 12
- B21 Kindergarten, Preschool, Nursery School, Early Admissions
- B24 Primary, Elementary Schools
- B25 Secondary, High School
- B28 Specialized Education Institutions
- B30 Vocational, Technical Schools
- B40 Higher Education Institutions
- B41 Community or Junior Colleges
- B42 Undergraduate College (4-year)
- B43 University or Technological Institute
- B50 Graduate, Professional Schools (Separate Entities)

- B60 Adult, Continuing Education
- B70 Libraries
- B80 Student Services, Organizations of Students
- B82 Scholarships, Student Financial Aid Services, Awards
- B83 Student Sororities, Fraternities
- B84 Alumni Associations
- B90 Educational Services and Schools - Other
- B92 Remedial Reading, Reading Encouragement
- B94 Parent/Teacher Group
- B99 Education N.E.C.

C **Environment**

- C01 Alliance/Advocacy Organizations
- C02 Management & Technical Assistance
- C03 Professional Societies, Associations
- C05 Research Institutes and/or Public Policy Analysis
- C11 Single Organization Support
- C12 Fund Raising and/or Fund Distribution
- C19 Nonmonetary Support N.E.C.
- C20 Pollution Abatement and Control Services
- C27 Recycling Programs
- C30 Natural Resources Conservation and Protection
- C32 Water Resource, Wetlands Conservation and Management
- C34 Land Resources Conservation
- C35 Energy Resources Conservation and Development
- C36 Forest Conservation
- C40 Botanical, Horticultural, and Landscape Services
- C41 Botanical Gardens, Arboreta and Botanical Organizations
- C42 Garden Club, Horticultural Program
- C50 Environmental Beautification and Aesthetics
- C60 Environmental Education and Outdoor Survival Programs
- C99 Environmental Quality, Protection, and Beautification N.E.C.

D **Animal-Related**

- D01 Alliance/Advocacy Organizations
- D02 Management & Technical Assistance
- D03 Professional Societies, Associations
- D05 Research Institutes and/or Public Policy Analysis
- D11 Single Organization Support
- D12 Fund Raising and/or Fund Distribution
- D19 Nonmonetary Support N.E.C.
- D20 Animal Protection and Welfare
- D30 Wildlife Preservation, Protection
- D31 Protection of Endangered Species
- D32 Bird Sanctuary, Preserve
- D33 Fisheries Resources
- D34 Wildlife Sanctuary, Refuge
- D40 Veterinary Services
- D50 Zoo, Zoological Society
- D60 Other Services - Specialty Animals
- D61 Animal Training, Behavior
- D99 Animal-Related N.E.C.

E **Health Care**

- E01 Alliance/Advocacy Organizations
- E02 Management & Technical Assistance

- E03 Professional Societies, Associations
- E05 Research Institutes and/or Public Policy Analysis
- E11 Single Organization Support
- E12 Fund Raising and/or Fund Distribution
- E19 Nonmonetary Support N.E.C.
- E20 Hospitals and Related Primary Medical Care Facilities
- E21 Community Health Systems
- E22 Hospital, General
- E24 Hospital, Specialty
- E30 Health Treatment Facilities, Primarily Outpatient
- E31 Group Health Practice (Health Maintenance Organizations)
- E32 Ambulatory Health Center, Community Clinic
- E40 Reproductive Health Care Facilities and Allied Services
- E42 Family Planning Centers
- E50 Rehabilitative Medical Services
- E60 Health Support Services
- E61 Blood Supply Related
- E62 Ambulance, Emergency Medical Transport Services
- E65 Organ and Tissue Banks
- E70 Public Health Program (Includes General Health and Wellness Promotion Services)
- E80 Health, General and Financing
- E86 Patient Services - Entertainment, Recreation
- E90 Nursing Services (General)
- E91 Nursing, Convalescent Facilities
- E92 Home Health Care
- E99 Health - General and Rehabilitative N.E.C.

F Mental Health & Crisis Intervention

- F01 Alliance/Advocacy Organizations
- F02 Management & Technical Assistance
- F03 Professional Societies, Associations
- F05 Research Institutes and/or Public Policy Analysis
- F11 Single Organization Support
- F12 Fund Raising and/or Fund Distribution
- F19 Nonmonetary Support N.E.C.
- F20 Alcohol, Drug and Substance Abuse, Dependency Prevention and Treatment
- F21 Alcohol, Drug Abuse, Prevention Only
- F22 Alcohol, Drug Abuse, Treatment Only
- F30 Mental Health Treatment F31 Psychiatric, Mental Health Hospital
- F32 Community Mental Health Center
- F33 Residential Mental Health Treatment
- F40 Hot Line, Crisis Intervention Services
- F42 Rape Victim Services
- F50 Addictive Disorders N.E.C.
- F52 Smoking Addiction
- F53 Eating Disorder, Addiction
- F54 Gambling Addiction
- F60 Counseling, Support Groups
- F70 Mental Health Disorders
- F80 Mental Health Association
- F99 Mental Health, Crisis Intervention N.E.C.

G Voluntary Health Associations & Medical Disciplines

- G01 Alliance/Advocacy Organizations
- G02 Management & Technical Assistance
- G03 Professional Societies, Associations
- G05 Research Institutes and/or Public Policy Analysis
- G11 Single Organization Support
- G12 Fund Raising and/or Fund Distribution
- G19 Support N.E.C.
- G20 Birth Defects and Genetic Diseases

G25 Down Syndrome
G30 Cancer
G32 Breast Cancer
G40 Diseases of Specific Organs
G41 Eye Diseases, Blindness and Vision Impairments
G42 Ear and Throat Diseases
G43 Heart and Circulatory System Diseases, Disorders
G44 Kidney Disease
G45 Lung Disease
G48 Brain Disorders
G50 Nerve, Muscle and Bone Diseases
G51 Arthritis
G54 Epilepsy
G60 Allergy Related Diseases
G61 Asthma
G70 Digestive Diseases, Disorders
G80 Specifically Named Diseases
G81 AIDS
G83 Alzheimer's Disease
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 Surgery Specialties

H Medical Research

H01 Alliance/Advocacy Organizations
H02 Management & Technical Assistance
H03 Professional Societies, Associations
H05 Research Institutes and/or Public Policy Analysis
H11 Single Organization Support
H12 Fund Raising and/or 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 Organ Research
H41 Eye Diseases, Blindness & Vision Impairments Research
H42 Ear and Throat Research
H43 Heart, Circulatory 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 Disease Research
H61 Asthma Research
H70 Digestive Disease, Disorder 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

I **Crime & Legal-Related**

- I01 Alliance/Advocacy
- I02 Management & Technical Assistance
- I03 Professional Societies, Associations
- I05 Research Institutes and Public Policy Analysis
- I11 Single Organization Support
- I12 Fund Raising and Fund Distribution
- I19 Support N.E.C.
- I20 Crime Prevention
- I21 Delinquency Prevention
- I23 Drunk Driving Related
- I30 Correctional Facilities N.E.C.
- I31 Half-Way House for Offenders, Ex-Offenders
- I40 Rehabilitation Services for Offenders
- I43 Inmate Support
- I44 Prison Alternatives
- I50 Administration of Justice, Courts
- I51 Dispute Resolution, Mediation Services
- 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.

J **Employment**

- J01 Alliance/Advocacy Organizations
- J02 Management & Technical Assistance
- J03 Professional Societies, Associations
- J05 Research Institutes and/or Public Policy Analysis
- J11 Single Organization Support
- J12 Fund Raising and Fund Distribution
- J19 Support N.E.C.
- J20 Employment Procurement Assistance
- J21 Vocational Counseling
- J22 Job Training
- J30 Vocational Rehabilitation
- J32 Goodwill Industries
- J33 Sheltered Employment
- J40 Labor Unions
- J99 Employment N.E.C.

K **Food, Agriculture and Nutrition**

- K01 Alliance/Advocacy
- K02 Management & Technical Assistance
- K03 Professional Societies & Associations
- K05 Research Institutes and Public Policy Analysis
- K11 Single Organization Support
- K12 Fund Raising and Fund Distribution
- K19 Support N.E.C.
- K20 Agricultural Programs
- K25 Farmland Preservation
- K26 Animal Husbandry
- K28 Farm Bureau, Grange
- 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 Confectionary and Nut Stores
K6C Caterers
K6D Mobile Food Services
K6E Drinking Places (Alcoholic Beverages)
K6F Snack and Nonalcoholic Beverage Bars
K90 Limited-Service Restaurants
K91 Supermarkets and Other Grocery (except Convenience) Stores
K92 Convenience Stores
K93 Fruit and Vegetable Markets
K94 All Other Specialty Food Stores
K95 Food (Health) Supplement Stores
K96 Warehouse Clubs and Supercenters
K97 Food Service Contractors
K98 Full-Service Restaurants
K99 Food, Agriculture, and Nutrition N.E.C.

L **Housing & Shelter**

L01 Alliance/Advocacy Organizations
L02 Management & Technical Assistance
L03 Professional Societies, Associations
L05 Research Institutes and Public Policy Analysis
L11 Single Organization Support
L12 Fund Raising and 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
L50 Homeowners & Tenants Associations
L80 Housing Support
L81 Home Improvement and Repairs
L82 Housing Expense Reduction Support
L99 Housing, Shelter N.E.C.

M **Public Safety, Disaster Preparedness & Relief**

M01 Alliance/Advocacy
M02 Management & Technical Assistance
M03 Professional Societies, Associations
M05 Research Institutes and Public Policy Analysis
M11 Single Organization Support
M12 Fund Raising and Fund Distribution
M19 Support N.E.C.
M20 Disaster Preparedness and Relief Services
M23 Search and Rescue Squads
M24 Fire Prevention
M40 Safety Education
M41 First Aid
M42 Automotive Safety
M60 Public Safety Benevolent Associations

N **M99 Public Safety, Disaster Preparedness & Relief N.E.C Recreation & Sports**

- N01 Alliance/Advocacy
- N02 Management & Technical Assistance
- N03 Professional Societies, Associations
- N05 Research Institutes and/or Public Policy Analysis
- N11 Single Organization Support
- N12 Fund Raising and Fund Distribution
- N19 Support N.E.C.
- N20 Camps
- N2A RV (Recreation Vehicle) Parks and Campgrounds
- N2B Recreational and Vacation Camps (Except Campgrounds)
- N30 Physical Fitness and Community Recreational Facilities
- N31 Community Recreational Centers
- N32 Parks and Playgrounds
- N40 Sports Associations & Training Facilities
- N50 Recreational I 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.

O **Youth Development**

- O01 Alliance/Advocacy
- O02 Management & Technical Assistance
- O03 Professional Societies, Associations
- O05 Research Institutes and Public Policy Analysis
- O11 Single Organization Support
- O12 Fund Raising and Fund Distribution
- O19 Support N.E.C.
- O20 Youth Centers, Clubs
- O21 Boys Clubs
- O22 Girls Clubs
- O23 Boys and 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.

P

Human Services

- P01 Alliance/Advocacy
- P02 Management & Technical Assistance
- P03 Professional Societies, Associations
- P05 Research Institutes and Public Policy Analysis
- P11 Single Organization Support
- P12 Fund Raising and 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's Associations
- P28 Neighborhood Centers
- P29 Thrift Shops
- P30 Children's, Youth Services
- P31 Adoption
- P32 Foster Care
- P33 Child Day Care
- P40 Family Services
- P42 Single Parent Agencies
- P43 Family Violence Shelters
- 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
- P80 Centers to Support the Independence of Specific Populations
- P81 Senior Centers
- P82 Developmentally Disabled 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.

Q

International, Foreign Affairs and National Security

- Q01 Alliance/Advocacy Organizations
- Q02 Management & Technical Assistance
- Q03 Professional Societies, Associations
- Q05 Research Institutes and Public Policy Analysis
- Q11 Single Organization Support
- Q12 Fund Raising and 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
- Q34 International Educational Development
- Q35 International Democracy & Civil Society Development
- Q36 International Science & Technology Development
- Q38 International Environment, Population & Sustainability
- Q39 International Health Development
- Q40 International Peace and Security
- Q41 Arms Control, Peace
- Q42 United Nations Association
- 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, and National Security N.E.C.

R **Civil Rights, Social Action, Advocacy**

- R01 Alliance/Advocacy
- R02 Management & Technical Assistance
- R03 Professional Societies, Associations
- R05 Research Institutes and Public Policy Analysis
- R11 Single Organization Support
- R12 Fund Raising and Fund Distribution
- R19 Support N.E.C.
- R20 Civil Rights
- R21 Immigrant's Rights
- R22 Minority Rights
- R23 Disabled Persons' Rights
- R24 Women's Rights
- R25 Seniors' Rights
- R26 Lesbian, Gay Rights
- R27 Patient's Rights
- R28 Children's Rights
- R29 Employee & Workers Rights
- R30 Intergroup, Race Relations
- R40 Voter Education, Registration
- R60 Civil Liberties
- R61 Reproductive Rights
- R62 Right to Life
- R63 Censorship, Freedom of Speech and Press
- R65 Freedom of Religion Issues
- R67 Right to Die, Euthanasia
- R99 Civil Rights, Social Action, Advocacy N.E.C.

S **Community Improvement, Capacity Building**

- S01 Alliance/Advocacy
- S02 Management & Technical Assistance
- S03 Professional Societies, Associations
- S05 Research Institutes and Public Policy Analysis
- S11 Single Organization Support
- S12 Fund Raising and 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 and 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 Women's Service Clubs
- S82 Men's Service Clubs
- S99 Community Improvement, Capacity Building N.E.C.

T **Philanthropy, Voluntarism and Grantmaking Foundations**

- T01 Alliance/Advocacy
- T02 Management & Technical Assistance
- T03 Professional Societies, Associations
- T05 Research Institutes and Public Policy Analysis
- T11 Single Organization Support
- T12 Fund Raising and 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 Voluntarism Promotion
- T50 Philanthropy, Charity, Voluntarism Promotion
- T70 Federated Giving Programs
- T90 Named Trusts N.E.C.
- T99 Philanthropy, Voluntarism, and Grantmaking Foundations N.E.C.

U **Science and Technology**

- U01 Alliance/Advocacy
- U02 Management & Technical Assistance
- U03 Professional Societies, Associations
- U05 Research Institutes and Public Policy Analysis
- U11 Single Organization Support
- U12 Fund Raising and Fund Distribution
- U19 Support N.E.C.
- U20 General Science
- U21 Marine Science and Oceanography
- U30 Physical & Earth Sciences,
- U31 Astronomy
- U33 Chemistry, Chemical Engineering
- U34 Mathematics
- U36 Geology
- U40 Engineering and Technology
- U41 Computer Science
- U42 Engineering
- U50 Biological & Life Sciences
- U99 Science and Technology N.E.C.

V **Social Science**

- V01 Alliance/Advocacy
- V02 Management & Technical Assistance
- V03 Professional Societies, Associations
- V05 Research Institutes and Public Policy Analysis
- V11 Single Organization Support
- V12 Fund Raising and 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 Studies
V33 Ethnic Studies
V34 Urban Studies
V35 International Studies
V36 Gerontology
V37 Labor Studies
V99 Social Science N.E.C.

W **Public& Societal Benefit**

W01 Alliance/Advocacy
W02 Management & Technical Assistance
W03 Professional Societies, Associations
W05 Research Institutes and Public Policy Analysis
W11 Single Organization Support
W12 Fund Raising and Fund Distribution
W19 Support N.E.C.
W20 Government and 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, Society Benefit N.E.C.

X **Religion-Related**

X01 Alliance/Advocacy
X02 Management & Technical Assistance
X03 Professional Societies & Associations
X05 Research Institutes and Public Policy Analysis
X11 Single Organization Support
X12 Fund Raising and 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.

Y**Mutual/Membership Benefit**

Y01 Alliance/Advocacy
Y02 Management & Technical Assistance
Y03 Professional Societies, Associations
Y05 Research Institutes and Public Policy Analysis
Y11 Single Organization Support
Y12 Fund Raising and Fund Distribution
Y19 Support N.E.C.
Y20 Insurance Providers
Y22 Local Benevolent Life Insurance Associations
Y23 Mutual Insurance Company & Associations
Y24 Supplemental Unemployment Compensation
Y25 State-Sponsored Worker's Compensation Reinsurance Organizations
Y30 Pension and Retirement Funds
Y33 Teachers Retirement Fund Association
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.

Z**Unknown**

Z99 Unknown

Appendix: EO BMF Format Crosswalk

In March 2014, the Exempt Organization Business Master File was transitioned from a flat-file format to a CSV format. The table below details the differences between the two formats.

| Field | EO BMF Flat File | | New EO BMF CSV | | |
|--|------------------|--------------|----------------|------------------|--|
| | Start Position | End Position | Column Number | Column Label | Note |
| Employer Identification Number (EIN). | 1 | 9 | 1 | EIN | |
| Primary Name of Organization. | 10 | 79 | 2 | NAME | |
| In Care of Name. | 80 | 114 | 3 | ICO | |
| Street Address. | 115 | 149 | 4 | STREET | |
| City. | 150 | 171 | 5 | CITY | |
| State. | 172 | 173 | 6 | STATE | |
| Zip Code. | 174 | 183 | 7 | ZIP | |
| Group Exemption Number. | 184 | 187 | 8 | GROUP | |
| Subsection Code. | 188 | 189 | 9 | SUBSECTION | |
| Affiliation Code. | 190 | 190 | 10 | AFFILIATION | |
| Classification Code(s). | 191 | 194 | 11 | CLASSIFICATION | |
| Ruling Date. | 195 | 200 | 12 | RULING | |
| Deductibility Code. | 201 | 201 | 13 | DEDUCTIBILITY | |
| Foundation Code. | 202 | 203 | 14 | FOUNDATION | |
| Activity Codes. | 204 | 212 | 15 | ACTIVITY | |
| Organization Code. | 213 | 213 | 16 | ORGANIZATION | |
| Exempt Organization Status Code. | 214 | 215 | 17 | STATUS | |
| The Advance Ruling process is obsolete as of July 2008. These positions will be blank or zeroed out over time. | 216 | 221 | | | Blank field not included in CSV. |
| Tax Period. | 222 | 227 | 18 | TAX_PERIOD | |
| Asset Code. | 228 | 228 | 19 | ASSET_CD | |
| Income Code. | 229 | 229 | 20 | INCOME_CD | |
| Filing Requirement Code. | 230 | 231 | 21 | FILING_REQ_CD | |
| PF Filing Requirement Code. | 232 | 232 | 22 | PF_FILING_REQ_CD | |
| Blanks. | 233 | 235 | | | Blank field not included in CSV. |
| Accounting Period. | 236 | 237 | 23 | ACCT_PD | |
| Asset Amount. | 238 | 250 | 24 | ASSET_AMT | |
| Income Amount. | 251 | 263 | 25 | INCOME_AMT | |
| If the Income Amount is negative this contains a negative sign. | 264 | 264 | | | Negative sign now incorporated in the INCOME_AMT field. |
| Form 990 Revenue Amount. | 265 | 277 | 26 | REVENUE_AMT | |
| If Revenue Amount is negative this contains a negative sign. | 278 | 278 | | | Negative sign now incorporated in the REVENUE_AMT field. |
| National Taxonomy of Exempt Entities (NTEE) Code. | 279 | 282 | 27 | NTEE_CD | |
| Sort Name (Secondary Name Line). | 283 | 317 | 28 | SORT_NAME | |
| 0A - Line Feed | 318 | 318 | | | Blank field not included in CSV. |