

INTERNAL REVENUE SERVICE

**INSTRUCTIONS FOR REQUESTING
INFORMATION ON
EXEMPT ORGANIZATIONS
(EFFECTIVE MAY 2007)**

TABLE OF CONTENTS

| | |
|--|--------------------|
| Section 1 -- General Information | <u>Page</u> |
| Introduction | 3 |
| Requests for Information on Exempt Organizations | 3 |
| Selection Criteria | 3 |
| Fields Available | 4 |
| Sort Criteria | 4 |
| | |
| Section 2 -- Definitions | |
| Employer Identification Number | 4 |
| Sort Name Line | 4 |
| Asset Codes | 5 |
| Income Codes | 5 |
| Asset Amount | 5 |
| Income Amount | 5 |
| Form 990 Revenue Amount | 5 |
| Ruling Date | 5 |
| Advance Ruling | 5 |
| Universal Location Code | 5 |
| Tax Period | 5 |
| Affiliation Code | 6 |
| Deductibility Code | 6 |
| Group Exemption Number | 6 |
| Accounting Period | 6 |
| Type of Organization | 6 |
| Subsection Code | 6 |
| Classification Code | 6 |
| Foundation Code | 6 |
| Filing Requirement Code | 7 |
| Table of Subsection and Classification Codes | 8 |
| Table of Activity Codes | 8 |
| Table of NTEE Codes | 15 |
| | |
| Section 3 -- Output | 26 |
| Magnetic Tape Output | 26 |
| Example -- Printed Output for BMF Standard Extract of Exempt Organizations | 27 |

Section 1 – GENERAL INFORMATION

INTRODUCTION

Information on exempt organizations is available from the Internal Revenue Service. This document provides information to organizations and individuals who desire information on exempt organizations from the Internal Revenue Service's Business Master File (BMF).

Exempt organization information is extracted monthly from the BMF at the IRS Martinsburg Computing Center in Martinsburg, West Virginia. Output consists of a printed list; or formatted records on magnetic tape (cartridge), or compact disk as specified in the authorized contract.

Output in the form of a printed list will list data records one after the other, with as many as possible printed on one page. (See Section 3 and Exhibit A.)

The formatted record output will have the following characteristics: EBCDIC data on either 18-track cartridge (IBM 3480 compatible), or 36-track cartridge (IBM 3490 compatible); the records will be also available on compact disk (depending upon the size of the output file). Please specify the type of cartridge, or compact disk in your request. (See Section 3 and Exhibit B.)

Exempt organization information can also be downloaded through the Exempt Organization Bulletin Board on the Internet at <http://www.irs.treas.gov/taxstats/article/0,,id=97155,00.html>. A booklet describing the EO files and fields is also available on the Internet for downloading. The files are divided by IRS Area, Region, and state. For technical questions relating to the downloading and reading of these files, please contact Jim Willis, Systems Administrator, at (202) 874-0277.

REQUESTS FOR CUSTOM EXTRACTS OF INFORMATION ON EXEMPT ORGANIZATIONS

Any organization or individual who desires exempt organization information must enter into a contractual agreement with the IRS before any information will be provided. The IRS must first receive a written request specifying the information to be provided. The fields available through this program are listed on page 2 and described in Section 2 of this booklet. Send written requests to:

Director, Office of Business Systems Planning
SE:T:BSP, 6N3
1111 Constitution Avenue, NW
Washington, DC 20224
Attn: EO Standard Extracts

BSP analysts will forward the request to the programming area, M:I:B:CP:MB:OR, who will send a contract, Form 5181, Agreement Covering Reimbursable Services, to the requester. Upon receipt of the signed contract the IRS will take the necessary action to extract the information from the BMF. The signed contract must be received by the end of the second week of the month for the request to be included in that month's extract program. The extract program usually runs the last week of the month with the output shipped by the middle of the following month. A fee will be charged for providing information.

The average cost for calendar year 2006 for each reimbursable EO standard extract of entity information is \$388 with an additional \$4.50 for each tape cartridge, and \$3.00 for each compact disk.

Information transcribed by the IRS from Forms 990, 990-EZ, and 990-PF is also available. The average cost for these extracts is \$900.

SELECTION CRITERIA

The requester may limit the request to a subset of the file defined by the specific criteria selected. For example, a requester may only desire 501(c)(3) organizations. The request would then be limited to only those organizations with subsection code equal to 03.

Some fields have limits as to the number of different codes that can be specified per request. Although multiple requests may be submitted for the same basic fee, each request will be output onto a separate printout or tape. For example, a requester may require seven specific activity codes. Only three activity codes can be submitted per request, so the output would be on three tapes or printouts (three on the first, three on the second, and one on the third). The selection criteria can be chosen from the fields described in this booklet. Each field is limited to one specific code per request except where indicated. Only the first three digits of the NTEE Code may be selected per request. For selections based on geographic area, you can select by state or area office. One state or two area offices can be selected per request.

Due to a limit on the overall number of requests that can be processed monthly, the number of requests per customer may need to be limited.

FIELDS AVAILABLE

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

Employer Identification Number (EIN)
Primary Name
"In Care of" Name, if present
Address of the Organization
Group Exemption Number
Subsection Code
Affiliation Code
Classification Codes
Ruling Date
Deductibility Code
Foundation Code
Activity Codes
Organization Code
District of Jurisdiction Code
Advance Ruling Expiration Date
Tax Period
Asset Code
Income Code
Filing Requirement Code
Accounting Period
Asset Amount
Income Amount
National Taxonomy of Exempt Entities (NTEE) Code
Sort Name Line (Secondary Name Line), if present
Form 990 Revenue Amount

See the section entitled "Magnetic Tape Output" (page 23) and "Computer Printed Output" (page 24) for the location of each of these fields on the records.

SORT CRITERIA

Up to five fields may be requested from the fields listed above.

For example, a request may specify information sorted by location code (sort 1) and the Internal Revenue Code ("IRC") subsection code within each location code (sort 2). In this example, the final sort would be alphabetic by organization within IRC subsection code.

Requests that do not request a sort sequence will be sorted in alphabetic order by the organization name.

Section 2 - DEFINITIONS

EMPLOYER IDENTIFICATION NUMBER (EIN)

Employer Identification Number (EIN) is a nine digit number assigned by the IRS to identify an account.

SORT NAME LINE (SECONDARY NAME LINE)

Sort Name Line or Secondary 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.

ASSET CODES

Asset Codes relate to the amount of assets shown on the most recent Form 990 series return filed by the organization. Requesters may select organizations with a code equal to, equal to or greater than, or equal to or less than the asset code desired.

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

INCOME CODES

Income Codes relate to the amount of income shown on the most recent Form 990 series return. The parameters for selecting income codes are the same as for asset codes.

ASSET AMOUNT

Asset Amount is an amount from the most recent Form 990 series return filed by the organization. Asset Amount is the Total Assets End of Year - PART IV Balance Sheet Line 59 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 990 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 FIELD

This is the amount from Part 1 Line 12 for Form 990 or Part 1 Line 9 for Form 990EZ. This field is dollars only.

RULING DATE

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

ADVANCE RULING EXPIRATION DATE

A charitable organization exempt under IRC 501(c)(3) whose status as a public charity (rather than a private foundation) has not been determined generally will be allowed to operate as a public charity for a specified period of time. At the end of this time frame (expiration date), a final determination will be made as to the proper classification of the organization. This shows the month and year (YYYYMM) when an advance ruling is to expire.

UNIVERSAL LOCATION CODE

Universal Location Code is used for internal IRS purposes.

TAX PERIOD

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

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 an 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.

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).

GROUP EXEMPTION NUMBER (GEN)

This is an internal number assigned to central/parent organizations holding group determination letters.

ACCOUNTING PERIOD

This designates the accounting period ending date (Jan - Dec) of the organization. Under Standard Extract selection criteria, only one specific two digit (01-12) accounting period may be selected for extraction.

TYPE OF ORGANIZATION CODE

This defines the type of organization as follows:

- 1. Corporation 3. Co-operative 5. Association
- 2. Trust 4. Partnership

SUBSECTION 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 can be found on page 6. From one to three subsection codes may be selected per request. If classification code is also selected only one subsection code may be selected.

CLASSIFICATION CODE

This code identifies the type of organization or the purpose for which it was established. One to four different codes may be present in this field.

FOUNDATION CODE

The program can select either the single foundation code requested from the following list, or one of the following ranges of codes:

- 1. 02-04 2. 10-15 3. 16-18 4. 10-18

| <u>Code</u> | <u>Description</u> |
|-------------|---|
| 00 | All organizations except 501(c)(3) |
| 02 | Private operating foundation exempt from paying excise taxes or investment income |
| 03 | Private operating foundation (other) |
| 04 | Private nonoperating foundation |
| 09 | Suspense |
| 10 | Church |
| 11 | School |
| 12 | Hospital or medical research organization |
| 13 | Organization which operates for benefit of college or university and is owned or operated by a governmental unit |
| 14 | Governmental unit |
| 15 | Organization which receives a substantial part of its support from a governmental unit or the general public |
| 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. |
| 17 | Organizations operated solely for the benefit of and in conjunction with organizations described in 10 through 16 above. |
| 18 | Organization organized and operated to test for public safety |

FILING REQUIREMENT CODE

This indicates the primary return(s) the organization is required to file. The FR Code for 990 or 990EZ are located in the first two positions of the field. The FR Code for the 990PF is located in position 3 of the field.

| <u>FR(Postions1,2)</u> | <u>Form Numbers</u> |
|------------------------|--|
| 03 | 990 - Group return |
| 07 | 990 - Government 501(c)(1) |
| 01 | 990 (all other) or 990EZ return |
| 02 | 990 - Not required to file (income less than \$25,000) |
| 06 | 990 - Not required to file (church) |
| 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) |
| <u>FR(Postion 3)</u> | <u>Form Numbers</u> |
| 1 | 990 - PF return |
| 0 | No 990PF return |

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-Gov't. Empls.) |
| 09 | 2 | Voluntary Employees' Beneficiary Association (Gov't. Empls.) |
| 10 | 1 | Domestic Fraternal Societies 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 |
| 40 | 1 | Apostolic and Religious Org. (501(d)) |
| 50 | 1 | Cooperative Hospital Service Organization (501(e)) |
| 60 | 1 | Cooperative Service Organization of Operating Educational Org. (501(f)) |
| 70 | 1 | Child Care Organization (501(k)) |
| 71 | 1 | Charitable Risk Pool |
| 81 | 1 | Qualified State-Sponsored Tuition Program |

ACTIVITY CODES

An organization may list up to three activity codes on 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 selected per request. The Activity Code is historical only and is no longer updated.

Religious Activities

- 001 Church, synagogue, etc
- 002 Association or convention of churches
- 003 Religious order

- 004 Church auxiliary
- 005 Mission
- 006 Missionary activities
- 007 Evangelism
- 008 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.
- 031 Special school for the blind, handicapped, etc
- 032 Nursery school
 - Day care center (use 574)
- 033 Faculty group
- 034 Alumni association or group
- 035 Parent or parent-teachers association
- 036 Fraternity or sorority
 - Key club (use 323)
- 037 Other student society or group
- 038 School or college athletic association
- 039 Scholarships for children of employees
- 040 Scholarships (other)
- 041 Student loans
- 042 Student housing activities
- 043 Other student aid
- 044 Student exchange with foreign country
- 045 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)
- 046 Private school
- 059 Other school related activities

Cultural, Historical or Other Educational Activities

- 060 Museum, zoo, planetarium, etc.
- 061 Library
- 062 Historical site, records or reenactment
- 063 Monument
- 064 Commemorative event (centennial, festival, pageant, etc.)
- 065 Fair
- 088 Community theatrical group
- 089 Singing society or group
- 090 Cultural performances
- 091 Art exhibit
- 092 Literary activities
- 093 Cultural exchanges with foreign country
- 094 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, YMCA, 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 or renewal
-- Housing (see Housing Activities)
401 Homeowners association
402 Other activity aimed at 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 and 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
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 plan exempt under IRC section 501(c)(20)
- 931 Withdrawal liability payment fund
- 990 Section 501(k) child care organization

National Taxonomy of Exempt Entities (NTEE) Codes

The National Taxonomy of Exempt Entities (NTEE) code is a four digit code used to classify an exempt IRC 501(C)(3) organization (the selection by NTEE code is based upon the first three digits). The first digit is a letter listed in the table below which defines the general category. The second and third digits define the general type of organization within the category as listed on the table beginning on the next page. The fourth digit further divides the type of organization and is not presented here.

CODE

- A) Art, Culture, and Humanities
- B) Education Institutions and Related Activities
- C) Environmental Quality Protection and Beautification
- D) Animal Related
- E) Health General and Rehabilitative
- F) Mental Health Crisis Intervention
- G) Disease Disorders Medical Disciplines
- H) Medical Research
- I) Crime Legal Related
- J) Employment Job Related
- K) Food Agriculture and Nutrition
- L) Housing Shelter
- M) Public Safety Disaster Preparedness and Relief
- N) Recreation Sports Leisure Athletics
- O) Youth Development
- P) Human Services Multipurpose and other
- Q) International Foreign Affairs and National Security
- R) Civil Rights Social Action Advocacy
- S) Community Improvement Capacity Building
- T) Philanthropy Voluntarism and Grant making Foundations
- U) Science and Technology Research Institutes Services
- V) Social Science Research Institutes
- W) Public Society Benefit Multipurpose
- X) Religion Related Spiritual Development
- Y) Mutual, Membership Benefit Organizations, Other
- Z) Internal Use

NATIONAL TAXONOMY OF EXEMPT ENTITIES - CORE CODES

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

A Arts, Culture, and Humanities

- 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
- A25 Arts Education
- A26 Arts Council/Agency
- 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
- 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
- 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

B Education continued

- 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 Environmental Quality, Protection, and Beautification

- 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 - General and Rehabilitative

- 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

E Health - General and Rehabilitative continued

- 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 - Multipurpose and N.E.C.
- F31 Psychiatric, Mental Health Hospital
- F32 Community Mental Health Center
- F33 Group Home, Residential Treatment Facility - Mental Health Related
- 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, Multipurpose
- F99 Mental Health, Crisis Intervention N.E.C.

G Diseases, Disorders, 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 Nonmonetary Support N.E.C.
- G20 Birth Defects and Genetic Diseases
- G25 Down Syndrome
- G30 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

G Diseases, Disorders, Medical Disciplines continued

- 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
- G9B Surgery
- G99 Diseases, Disorders, Medical Disciplines N.E.C.

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 Nonmonetary Support N.E.C.
- H20 Birth Defects, Genetic Diseases Research
- H25 Down Syndrome Research
- H30 Cancer Research
- H40 Specific Organ Research
- H41 Eye Research
- H42 Ear and Throat Research
- H43 Heart, Circulatory Research
- H44 Kidney Research
- H45 Lung Research
- H48 Brain Disorders Research
- H50 Nerve, Muscle, Bone 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 Specialty Research
- H92 Biomedicine, Bioengineering Research
- H94 Geriatrics Research
- H96 Neurology, Neuroscience Research
- H98 Pediatrics Research
- H9B Surgery Research
- H99 Medical Research N.E.C.

I Crime, Legal Related

- I01 Alliance/Advocacy Organizations
- I02 Management & Technical Assistance
- I03 Professional Societies, Associations
- I05 Research Institutes and/or Public Policy Analysis
- I11 Single Organization Support
- I12 Fund Raising and/or Fund Distribution
- I19 Nonmonetary Support N.E.C.
- I20 Crime Prevention N.E.C.
- I21 Delinquency Prevention
- I23 Drunk Driving Related
- I30 Correctional Facilities N.E.C.
- I31 Transitional Care, Half-Way House for Offenders, Ex-Offenders
- I40 Rehabilitation Services for Offenders
- I43 Services to Prisoners and Families - Multipurpose
- I44 Prison Alternatives

I Crime, Legal Related continued

I50 Administration of Justice, Courts

- I51 Dispute Resolution, Mediation Services
- I60 Law Enforcement Agencies (Police Departments)
- I70 Protection Against, Prevention of Neglect, Abuse, Exploitation
- I71 Spouse Abuse, Prevention of
- I72 Child Abuse, Prevention of
- I73 Sexual Abuse, Prevention of
- I80 Legal Services
- I83 Public Interest Law, Litigation
- I99 Crime, Legal Related N.E.C.

J Employment, Job Related

- 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/or Fund Distribution
- J19 Nonmonetary Support N.E.C.
- J20 Employment Procurement Assistance, Job Training
- J21 Vocational Counseling, Guidance and Testing
- J22 Vocational Training
- J30 Vocational Rehabilitation
- J32 Goodwill Industries
- J33 Sheltered Remunerative Employment, Work Activity Center N.E.C.
- J40 Labor Unions, Organizations
- J99 Employment, Job Related N.E.C.

K Food, Agriculture, and Nutrition

- K01 Alliance/Advocacy Organizations
- K02 Management & Technical Assistance
- K03 Professional Societies, Associations
- K05 Research Institutes and/or Public Policy Analysis
- K11 Single Organization Support
- K12 Fund Raising and/or Fund Distribution
- K19 Nonmonetary Support N.E.C.
- K20 Agricultural Programs
- K25 Farmland Preservation
- K26 Livestock Breeding, Development, Management
- K28 Farm Bureau, Grange
- K30 Food Service, Free Food Distribution Programs
- K31 Food Banks, Food Pantries
- K34 Congregate Meals
- K35 Eatery, Agency, Organization Sponsored
- K36 Meals on Wheels
- K40 Nutrition Programs
- K50 Home Economics
- 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/or Public Policy Analysis
- L11 Single Organization Support
- L12 Fund Raising and/or Fund Distribution
- L19 Nonmonetary Support N.E.C.
- L20 Housing Development, Construction, Management
- L21 Public Housing Facilities
- L22 Senior Citizens' Housing/Retirement Communities
- L25 Housing Rehabilitation
- L30 Housing Search Assistance
- L40 Low-Cost Temporary Housing
- L41 Homeless, Temporary Shelter For
- L50 Housing Owners, Renters Organizations

L Housing, Shelter continued

- L80 Housing Support Services -- Other
- L81 Home Improvement and Repairs
- L82 Housing Expense Reduction Support
- L99 Housing, Shelter N.E.C.

M Public Safety, Disaster Preparedness, and Relief

- M01 Alliance/Advocacy Organizations
- M02 Management & Technical Assistance
- M03 Professional Societies, Associations
 - M05 Research Institutes and/or Public Policy Analysis
 - M11 Single Organization Support
 - M12 Fund Raising and/or Fund Distribution
 - M19 Nonmonetary Support N.E.C.
 - M20 Disaster Preparedness and Relief Services
 - M23 Search and Rescue Squads, Services
 - M24 Fire Prevention, Protection, Control
 - M40 Safety Education
 - M41 First Aid Training, Services
 - M42 Automotive Safety
 - M99 Public Safety, Disaster Preparedness, and Relief N.E.C.

N Recreation, Sports, Leisure, Athletics

- N01 Alliance/Advocacy Organizations
- N02 Management & Technical Assistance
- N03 Professional Societies, Associations
- N05 Research Institutes and/or Public Policy Analysis
- N11 Single Organization Support
- N12 Fund Raising and/or Fund Distribution
- N19 Nonmonetary Support N.E.C.
- N20 Recreational and Sporting Camps
- N30 Physical Fitness and Community Recreational Facilities
- N31 Community Recreational Centers
- N32 Parks and Playgrounds
- N40 Sports Training Facilities, Agencies
- N50 Recreational, Pleasure, or Social Club
- N52 Fairs, County and Other
- N60 Amateur Sports Clubs, Leagues, N.E.C.
- N61 Fishing, Hunting Clubs
- N62 Basketball
- N63 Baseball, Softball
- N64 Soccer Clubs, Leagues
- N65 Football Clubs, Leagues
- N66 Tennis, Racquet Sports Clubs, Leagues
- N67 Swimming, Water Recreation
- N68 Winter Sports (Snow and Ice)
- N69 Equestrian, Riding
- N6A Golf
- N70 Amateur Sports Competitions
- N71 Olympics Committees and Related International Competitions
- N72 Special Olympics
- N80 Professional Athletic Leagues
- N99 Recreation, Sports, Leisure, Athletics N.E.C.

O Youth Development

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

O Youth Development continued

O23 Boys and Girls Clubs (Combined)

- O30 Adult, Child Matching Programs
- O31 Big Brothers, Big Sisters
- O40 Scouting Organizations
- O41 Boy Scouts of America
- O42 Girl Scouts of the U.S.A.
- O43 Camp Fire
- O50 Youth Development Programs, Other
- O51 Youth Community Service Clubs
- O52 Youth Development - Agricultural
- O53 Youth Development - Business
- O54 Youth Development - Citizenship Programs
- O55 Youth Development - Religious Leadership
- O99 Youth Development N.E.C.

P Human Services - Multipurpose and Other

- P01 Alliance/Advocacy Organizations
- P02 Management & Technical Assistance
- P03 Professional Societies, Associations
- P05 Research Institutes and/or Public Policy Analysis
- P11 Single Organization Support
- P12 Fund Raising and/or Fund Distribution
- P19 Nonmonetary Support N.E.C.
- P20 Human Service Organizations - Multipurpose
- P21 American Red Cross
- P22 Urban League
- P24 Salvation Army
- P26 Volunteers of America
- P27 Young Men's or Women's Associations (YMCA, YWCA, YWHA, YMHA)
- P28 Neighborhood Centers, Settlement Houses
- P29 Thrift Shops
- P30 Children's, Youth Services
- P31 Adoption
- P32 Foster Care
- P33 Child Day Care
- P40 Family Services
- P42 Single Parent Agencies, Services
- P43 Family Violence Shelters, Services
- P44 Homemaker, Home Health Aide
- P45 Family Services, Adolescent Parents
- P46 Family Counseling
- P50 Personal Social Services
- P51 Financial Counseling, Money Management
- P52 Transportation, Free or Subsidized
- P58 Gift Distribution
- P60 Emergency Assistance (Food, Clothing, Cash)
- P61 Travelers' Aid
- P62 Victims' Services
- P70 Residential, Custodial Care
- P72 Half-Way House (Short-Term Residential Care)
- P73 Group Home (Long Term)
- P74 Hospice
- P75 Senior Continuing Care Communities
- P80 Services to Promote the Independence of Specific Populations
- P81 Senior Centers, Services
- P82 Developmentally Disabled Centers, Services
- P84 Ethnic, Immigrant Centers, Services
- P85 Homeless Persons Centers, Services
- P86 Blind/Visually Impaired Centers, Services
- P87 Deaf/Hearing Impaired Centers, Services
- P99 Human Services - Multipurpose and Other 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/or Public Policy Analysis
- Q11 Single Organization Support
- Q12 Fund Raising and/or Fund Distribution
- Q19 Nonmonetary Support N.E.C.
- Q20 Promotion of International Understanding
- Q21 International Cultural Exchange
- Q22 International Student Exchange and Aid
- Q23 International Exchanges, N.E.C.
- Q30 International Development, Relief Services
- Q31 International Agricultural Development
- Q32 International Economic Development
- Q33 International Relief
- Q40 International Peace and Security
- Q41 Arms Control, Peace Organizations
- Q42 United Nations Association
- Q43 National Security, Domestic
- 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 (R)

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

S Community Improvement, Capacity Building

- S01 Alliance/Advocacy Organizations
- S02 Management & Technical Assistance
- S03 Professional Societies, Associations
- S05 Research Institutes and/or Public Policy Analysis
- S11 Single Organization Support
- S12 Fund Raising and/or Fund Distribution
- S19 Nonmonetary Support N.E.C.
- S20 Community, Neighborhood Development, Improvement (General)
- S21 Community Coalitions
- S22 Neighborhood, Block Associations
- S30 Economic Development
- S31 Urban, Community Economic Development
- S32 Rural Development
- S40 Business and Industry
- S41 Promotion of Business
- S43 Management Services for Small Business, Entrepreneurs
- S46 Boards of Trade
- S47 Real Estate Organizations

S Community Improvement, Capacity Building continued

- 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 Organizations
- T02 Management & Technical Assistance
- T03 Professional Societies, Associations
- T05 Research Institutes and/or Public Policy Analysis
- T11 Single Organization Support
- T12 Fund Raising and/or Fund Distribution
- T19 Nonmonetary 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, General
- T70 Fund Raising Organizations That Cross Categories
- T90 Named Trusts/Foundations N.E.C.
- T99 Philanthropy, Voluntarism, and Grantmaking Foundations N.E.C.

U Science and Technology Research Institutes, Services

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

V Social Science Research Institutes, Services

- V01 Alliance/Advocacy Organizations
- V02 Management & Technical Assistance
- V03 Professional Societies, Associations
- V05 Research Institutes and/or Public Policy Analysis
- V11 Single Organization Support
- V12 Fund Raising and/or Fund Distribution
- V19 Nonmonetary Support N.E.C.
- V20 Social Science Institutes, Services
- V21 Anthropology, Sociology
- V22 Economics (as a social science)
- V23 Behavioral Science
- V24 Political Science
- V25 Population Studies
- V26 Law, International Law, Jurisprudence
- V30 Interdisciplinary Research
- V31 Black Studies
- V32 Women's Studies

V Social Science Research Institutes, Services continued

- V33 Ethnic Studies

- V34 Urban Studies
- V35 International Studies
- V36 Gerontology (as a social science)
- V37 Labor Studies
- V99 Social Science Research Institutes, Services N.E.C.

W Public, Society Benefit - Multipurpose and Other

- W01 Alliance/Advocacy Organizations
- W02 Management & Technical Assistance
- W03 Professional Societies, Associations
- W05 Research Institutes and/or Public Policy Analysis
- W11 Single Organization Support
- W12 Fund Raising and/or Fund Distribution
- W19 Nonmonetary 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, Services
- W50 Telephone, Telegraph and Telecommunication Services
- W60 Financial Institutions, Services (Non-Government Related)
- W61 Credit Unions
- W70 Leadership Development
- W80 Public Utilities
- W90 Consumer Protection, Safety
- W99 Public, Society Benefit - Multipurpose and Other N.E.C.

X Religion Related, Spiritual Development

- X01 Alliance/Advocacy Organizations
- X02 Management & Technical Assistance
- X03 Professional Societies, Associations
- X05 Research Institutes and/or Public Policy Analysis
- X11 Single Organization Support
- X12 Fund Raising and/or Fund Distribution
- X19 Nonmonetary Support N.E.C.
- X20 Christian
- X21 Protestant
- X22 Roman Catholic
- X30 Jewish
- X40 Islamic
- X50 Buddhist
- X70 Hindu
- X80 Religious Media, Communications Organizations
- X81 Religious Film, Video
- X82 Religious Television
- X83 Religious Printing, Publishing
- X84 Religious Radio
- X90 Interfaith Issues
- X99 Religion Related, Spiritual Development N.E.C.

Y Mutual/Membership Benefit Organizations, Other

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

Y Mutual/Membership Benefit Organizations, Other continued

- Y30 Pension and Retirement Funds

Y33 Teachers Retirement Fund Association
 Y34 Employee Funded Pension Trust
 Y35 Multi-Employer Pension Plans
 Y40 Fraternal Beneficiary Societies
 Y42 Domestic Fraternal Societies
 Y43 Voluntary Employees Beneficiary Associations (Non-Government)
 Y44 Voluntary Employees Beneficiary Associations (Government)
 Y50 Cemeteries, Burial Services
 Y99 Mutual/Membership Benefit Organizations, Other N.E.C.

Z Unknown
 Z99 Unknown

Section 3

MAGNETIC TAPE OUTPUT

The output tapes have IBM Standard Labels and Standard Header and Trailer Records. The output will be on a 3480 or 3490 compatible cartridge. The records may also be written to a Compact Disk in ASCII format depending upon the size of the file requested. The Data Record contains the following fields:

Position(s) Contents

| | |
|-----------|---|
| 1 - 9 | Employer Identification Number (EIN). |
| 10 - 79 | Primary Name of Organization. |
| 80 - 114 | In Care of Name. |
| 115 - 149 | Street Address. |
| 150 - 171 | City. |
| 172 - 173 | State. |
| 174 - 183 | Zip Code. |
| 184 - 187 | Group Exemption Number. |
| 188 - 189 | Subsection Code. |
| 190 | Affiliation Code. |
| 191 - 194 | Classification Code(s). |
| 195 - 200 | Ruling Date. |
| 201 | Deductibility Code. |
| 202 - 203 | Foundation Code. |
| 204 - 212 | Activity Codes. |
| 213 | Organization Code. |
| 214 - 215 | Universal Location Code (District Office Location). |
| 216 - 221 | Advance Ruling Expiration Date. |
| 222 - 227 | Tax Period. |
| 228 | Asset Code. |
| 229 | Income Code. |
| 230 - 232 | Filing Requirement Code. |
| 233 - 235 | Blanks. |
| 236 - 237 | Accounting Period. |
| 238 - 250 | Asset Amount. |
| 251 - 263 | Income Amount. |
| 264 | If the Income Amount is negative this contains a negative sign. |
| 265 - 268 | National Taxonomy of Exempt Entities (NTEE) Code. |
| 269 - 303 | Sort Name (Secondary Name Line). |
| 304 - 316 | Form 990 Revenue Amount |
| 317 | If Revenue Amount is negative this contains a negative sign. |

PRINTED OUTPUT FOR BMF STANDARD EXTRACT
OF EXEMPT ORGANIZATIONS

COMPUTER PRINTED OUTPUT

This section shows the data elements as they will appear on the listing, together with element descriptions defined in Section 2 of these instructions. Data records will be listed continuously with as many as possible printed on each page.

```
**1** REGISTER OF EXEMPT ORGANIZATIONS - *****2*****  
PAGE**3*  
*****4***** *****5*****  
*****6***** *****7***** 8* **9* *_**** **10** SS 11  
GEN *12* AFFL 13 CLAS *14* RUDT **15** DEDC 16 FDN 17 ACT ****18** TORG 19 DOL 20 AP 21  
TXPD *22*  
AC 23 IC 24 FRC **25** ASST ****26**** INC *****27***** ARED **28** NTEE *29* REV *****30*****
```

- 1 - Date
- 2 - Title of Report
- 3 - Page Number
- 4 - Primary Name of Organization
- 5 - Sort Name Line (Secondary Name Line, If Present)
- 6 - ADDRESS
- 7 - CITY
- 8 - STATE
- 9 - ZIP CODE
- 10 - Employer Identification Number (EIN)
- 11 - Subsection Code
- 12 - Group Exemption Number
- 13 - Affiliation Code
- 14 - Classification Code
- 15 - Ruling Date
- 16 - Deductibility Code
- 17 - Foundation Code
- 18 - Activity Codes
- 19 - Type of Organization
- 20 - Universal Location Code (District Office)
- 21 - Accounting Period
- 22 - Tax Period
- 23 - Asset Code
- 24 - Income Code
- 25 - Filing Requirement Code
- 26 - Asset Amount
- 27 - Income Amount
- 28 - Advanced Ruling Expiration Date
- 29 - NTEE Code
- 30 - Form 990 Revenue Amount