



# Exempt Organizations Business Master File Extract

## DATASET GUIDE

The [Exempt Organizations Business Master File Extract](#) has information about organizations that have received a determination of tax-exempt status from IRS. The Exempt Organizations Business Master File Extract provides information about organizations 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.

The information is available for downloading by state or region. The files are available in comma-separated value (CSV) format. The Exempt Organization Business Master File Extract [Information Sheet](#) explains the codes used in the data files.

The files are divided by states and regions:

- States and regions are determined from the filing address and 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, as well as Puerto Rico.
- There is one file for International (non-domestic) organizations.

**Included in EOBFM:** The following is a list of EO status codes and their definitions that are included in these files (the EO Status Code defines the type of exemption held by the organization):

| Code | Description   |
|------|---|
| 01   | Unconditional Exemption – This status code is used for all types of organizations exempt under Section 501(a) and indicates that the IRS has determined that the organization has satisfied the applicable exemption requirements.                                      |
| 02   | Conditional Exemption – This status code is no longer used but was once used for types of organizations under Section 501(a) in cases where the exemption was conditioned upon an organization's furnishing amended articles containing appropriate 501(c)(3) language. |
| 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.
- EO Status Codes not listed above in the section "Included in EOBFM".

### How often is the dataset updated?

The dataset is updated monthly, on the 2nd Monday of the month.