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# Getting It Right: Verifying the Classification of Public Charities in the 1994 Statistics of Income Study Sample

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**C**haritable organizations play a vital role in this country. They include health, human services, arts and culture, education, research, and advocacy organizations and range in size from the neighborhood homeless shelter to the largest hospitals and universities in the United States. Because of the wide range of activities, services, and programs, it is difficult to understand the work of the nonprofit sector without a classification system that groups similar charities by purpose, type, or major function. The National Taxonomy of Exempt Entities (NTEE) offers a definitive classification system for nonprofit organizations recognized as tax-exempt under Internal Revenue Code 501(c)(3). The system, developed by the National Center for Charitable Statistics (NCCS), with the guidance of leading nonprofit scholars and practitioners, is used by the Internal Revenue Service to code all new organizations and all the organizations in the annual Statistics of Income (SOI) study sample. It is also used by the NCCS, Independent Sector, the Foundation Center, AAFRC Trust for Philanthropy, and many grantmakers, foundations, researchers, and others working with nonprofit organizations. A description of the structure of the system and a list of the major groups can be found in the Appendix. The complete manual is on the NCCS web site at <http://www.nccs.urban.org>.

The Service had originally classified the charities using the Standard Industrial Classification (SIC) system, the standard for all Federal government reporting of economic activity. Because the broad SIC codes were not detailed enough to adequately describe the varied activities of the charities, however, the Service developed its own system of Activity Codes to provide the additional information it needed. The Service later added NTEE codes, the system specifically designed for tax-exempt entities, as it became more widely used within the nonprofit sector.

Two major changes in the classification systems used for charities by the Internal Revenue Service occurred

in 1999. First, the SIC coding system was replaced by the North American Industry Classification System (NAICS). NAICS, created as a result of the North American Free Trade Agreement, was designed to measure all inputs and outputs for the economies of the United States, Canada, and Mexico. Like SIC, its focus is on economic activity; it does not provide for detailed descriptions of nonprofit activities, services, and purposes. In fact, charities classified under NAICS occupy eleven different (two-digit) major Economic Sectors. Of the 200,465 nonprofit organizations that filed IRS Forms 990 in 1996, there were 68,514 (35 percent) classified in the "Other Services" category in NAICS; these nonprofits are mostly human service providers which serve a vital function in the nonprofit sector.

Second, to provide an appropriate level of detail for IRS needs, NCCS redesigned NTEE and created NTEE-Core Codes (NTEE-CC), a streamlined version of the classification system. The new system was developed at the request of the Service (seeking a smaller and more concise coding system) and the research community (seeking a more consistent system with greater inter-coder reliability). Its creation eliminated little-used categories, strengthened the hierarchical nature of the system, aligned it closely with the North American Industry Classification System (NAICS), created full definitions for each category, and developed rules for placing an entity with a particular classification.

The new system is now used by the Exempt Organizations/Employee Plans Division of the Service to classify exempt organizations as they apply for tax-exempt status. Since the use of NAICS is required, the Service dropped its Activity Codes. Starting in January 1999, newly-applying organizations receive both an NTEE-CC classification and a NAICS classification. IRS reports will be completed using the NAICS classifications, as required, but the more comprehensive portrait of the sector will also be available using the NTEE-CC codes.

## ■ Research Questions

With the increasing use of the NTEE-CC by the Service and in the nonprofit sector, NCCS undertook the task of verifying the NTEE code of each record in the 1994 Statistics of Income (SOI) study sample of 501(c)(3) organizations. The resulting study allowed NCCS to:

- test the new NTEE-CC system with a large dataset;
- establish a verified dataset for use by nonprofit researchers; and
- identify common errors in using the system.

### *Testing NTEE-CC with a Large Dataset*

The SOI file is a weighted sample of 10,980 public charities filing Forms 990 and 990-EZ in 1994. It includes all filing organizations with assets over \$10 million (defined as “asset level 7”) and a representative sample of all other filing 501(c)(3) organizations, based on asset levels. Though there are other data bases with larger numbers of nonprofit organizations, the SOI file is often used for research, because the data are double-entered and meticulously checked for errors. While the SOI Division and NCCS have participated in a number of studies to check the inter-coder reliability of NTEE codes on the file, no checks of the classifications using outside sources had been completed using such a large or popular dataset.

A test of the new codes and definitions in NTEE-CC, which contains over 475 codes and over 1,000 possible permutations of the 4th digit common code (see Appendix), required a sample file that is large and diverse enough to contain several examples of all available codes and organizations that are large enough to be found in secondary sources like directories of associations and/or web pages. The SOI sample met both criteria.

### *Creating a Verified Dataset for Research*

Verifying the NTEE-CC classifications of organizations in the SOI file was necessary to produce a more

accurate file for the research community. Past efforts to correct classifications have met with limited success, as the only information available to coders was the organization name and the often inaccurate IRS Activity Code, a category that the organization self-selects on Forms 1023 and 1024. At the SOI Division, coders had information from an organization’s Form 990, but their classifications were never able to be verified because no one else had wide access to those forms.

In addition, definitions of the NTEE codes themselves were problematic. The NTEE existed for almost 15 years without comprehensive definitions. During that period, rules of thumb proliferated among the organizations and agencies that use the system, with serious consequences for the reliability of the system. For example, during the creation of the NTEE-CC, five practitioners, each with at least three full years of experience with the system, used five separate and distinct definitions for “voluntary health organization.”

Another problem area was education and health nonprofits, organizations that constitute a sizable proportion of the SOI sample. Although the definitions of major categories for these types of organizations are clear, very fine distinctions in the descriptions of their purposes or activities may affect their placement in one centile level code versus another. For example, the NTEE-CC now has clear definitions of “hospital system” (E21) and “hospital” (E22), but distinguishing between them in practice is more difficult. Different interpretations could easily shift hundreds of millions of dollars of assets into the wrong category.

The use of secondary sources to verify the classification of SOI records permitted us to test the codes and definitions and thereby improve the reliability of the file.

### *Identifying Common Errors*

The last goal of the study was to permanently improve both the codes and the system for coding for the future, not just for the 1994 SOI sample. The lessons learned while working on the 1994 file were transferred in two ways. First, codes for large organizations that were difficult to classify were hard-coded into future SOI files. For example, the Aeneas Venture

Corporation's Form 990 contains little information useful for accurate classification, but a phone call revealed that it is a supporting foundation of Harvard College. That organization will never have to be researched again, correcting an ongoing error. Second, common pitfalls such as the distinction between a retirement home (L22) and a continuing care facility (P75) were explored during the verification. NCCS has now developed prescriptive rules to increase the accuracy of classification.

## ■ Methodology

NCCS staff created a data base containing the SOI records and all codes that had been assigned on other files and in other verifications, including a major project funded by the Mellon Foundation. The person completing the verification added a new code and noted the source of information. As much information as possible was appended to the file—down to page numbers of individual directories—so that future researchers could replicate and verify the NCCS work. A total of 42 different research tools, from directories to web pages to other government datasets, were used by the verification team.

The verification consisted of three distinct phases. First, sources such as higher education directories and health directories were used to enhance definitions and test the rules for commonly used codes (such as distinctions between day camps for children and bible camps), as well as verify existing codes. The very largest organizations, more than half of the file, were verified in this manner.

Next, smaller organizations were tracked down in secondary sources. Records were found in such sources as listings of Roman Catholic retirement facilities and museums, the Conservation Directory, and Galenet's *Encyclopedia of Associations*. Almost 90 percent of the organizations in the SOI file were verified within these first two phases.

The remaining 10 percent of organizations included several hundred organizations from asset level 7 that could not be located in directories. For example, the Aeneas Venture Corporation required looking at the zip code and the assets-to-expenses ratio in the SOI file.

The organization appeared to be a foundation in support of Harvard or the Massachusetts Institute of Technology. Eventually, a paper trail led to contact with a person who confirmed its status.

The remainder were small organizations that could not be found, including many without phone numbers and with bad addresses. All had low asset levels, and it is possible that they were not even active four years after the date of the sample. Where no information was available, coders again used the name and NTEE codes assigned by other organizations like Independent Sector and the Foundation Center to check the classification, noting that no additional information could be obtained. For five organizations, the original SOI classification of Z—Unknown was not changed.

All told, the project used 42 different methods of verification. Ten coders spent over 1,000 hours of staff time coding and then rechecking the work.<sup>1</sup>

## ■ General Findings

### *Intercoder Reliability*

In addition to accuracy of codes assigned, it was important that coders working with the same information would apply the same code to a given organization. Reliability among coders working on the project, based on internal checks on work completed, was about 90 percent. The rate approached 100 percent for phase one, over 90 percent for phase two, and just below 80 percent for phase three. As phase three included verification using little or no secondary data, this drop was considered reasonable. In addition, the phase three organizations had few assets, so the impact on the allocation of sector finances was limited. As the historic rate of agreement in classification at the NTEE Major Group level had been 80 percent for the organizations in the whole file, these rates were actually a major achievement and evidence of the improvements in NTEE-CC.

As a further check, the Foundation Center<sup>2</sup> reviewed NCCS classifications of about 1,250 of the largest organizations in the file. They differed with NCCS on only two percent of the codes. On the basis of this project, NCCS is confident that the new structure of the system

will help coders consistently find the same codes, assuming adequate information is available.

### *Veracity of Classification*

For the first time, notes on the sources of information used for classification and an indication of the confidence level of the code have been recorded in a file. About 81 percent of the file was verified with "high confidence." Confidence levels were assigned according to the amount of information available on a given record. The percentage records grows to 88 percent when organizations classified with "high or fair confidence" are grouped. This is a big achievement for a sector that formally used codes based only on information from one Form 990 or very often just the organization name. For the larger organizations, with assets over \$10 million, NCCS coded 89 percent with "high" and 93 percent with "high or fair confidence." This is the best classified and most completely documented dataset of public charities ever assembled.

### *Impact on Portrait of Nonprofits*

There were few dramatic changes in the portrait of public charities using the newly verified SOI sample. NCCS did verify that the SOI editors were producing quality codes using a system that, at the time, was less than ideal. The changes made in the file have been documented so that the research community can use the file with more confidence than ever before.

Even more importantly, NCCS concluded that the new NTEE-CC system did not radically change the overall profile of the sector. Table 1 details the NTEE breakout of the SOI sample before and after the verification. As one would expect, the two groups which saw the most change in raw numbers were the largest; P—Human Services (195) and E—Health (142). In terms of percentage change, the table shows that the Social Research (52.9 percent) and Civil Rights (33.3 percent) Major Categories saw the most adjustment. These categories, however, tended to describe relatively few organizations having low assets.

Next, we found that the new system of common codes (see Appendix), which is vital for separating rev-

enue streams, is being used with almost zero error. Last, more than a dozen types of common errors were identified. NCCS will emphasize these areas in training sessions and is planning a guidebook on using the NTEE system to accurately classify the sector.

## ■ Specific Findings

### *Relationship between Verified and Original Coding of SOI Sample*

Figure 1 illustrates the percentage of codes changed through the verification process for the major groups, and the decile and centile level changes within the major groups, listed by the NTEE major categories (with the exception of "Unknown," which was not included in this analysis). Overall, over 30 percent of the codes at the major group, decile level, or centile level were changed. But the rate of concurrence at the major group level was 81 percent, with agreement approaching 90 percent for the major groups within the major categories of Arts, Education, Environment, and Health. More changes were made in the more detailed decile and centile levels of codes. Other major groups tended to have more changes, particularly International; Public, Societal Benefit; and Religion. Major Group Y—Membership, Mutual Benefit has high and consistent match rates, but only accounted for one percent of the whole sample.

These results are typical of past studies. Organizations in the human services, international, public/societal benefit, and religion categories historically tend to be more difficult to code correctly and consistently, partly because of the very nature of multipurpose charities. For example, the NTEE system is designed to address a number of needs in its classification of organizations that deliver human services. For selecting the correct code for a youth camp that teaches citizenship, a decision must be made about the basis for classification—should it be the services provided by an organization (citizenship education) or the type of organization (camp) or population served (youth)? Should a housing facility for the elderly be classified differently than one for children? With the prescriptive definitions now included in the NTEE-CC, such decisions are no longer up to individual coders, and these organizations will be

more consistently coded in the new system.

### *Changes in Codes by Major Groups*

Table 2 shows the differences in the classification groupings of the charities before and after the verification process. While there was little net change in terms of the number of organizations in any one major group as shown by Table 1, hundreds of code changes within the Major Groups were made. The major groups with the highest percentage of changes were Z—Unknown (as NCCS was able to classify all but five organizations); V—Social Service Research Institutes, Services (88.2%); and T—Philanthropy, Voluntarism, and Grantmaking Foundations (90.2%). The number of organizations in each of these major groups is quite small, excepting a large number changed in Major Group T to move public charities described under a code reserved for Private Foundations (T20). The major groups with the greatest number of changes were E—Health—General and Rehabilitative and B—Education, but the changes represented a small percentage of the categories. In these groups, most change occurred in distinguishing between colleges, universities, and support groups; and hospitals, hospital systems, and hospital foundations. These two major groups containing most of the largest nonprofit organizations were, thus, subjected to the greatest scrutiny by the classification team.

The new and more complete definitions in NTEE-CC allowed greater accuracy in coding, particularly in major groups Q through W. Although the classifications of the higher education organizations and health facilities that dominate asset level 7 in the file, accounting for almost 60 percent of the assets reported by all organizations in the unweighted SOI file, were scrutinized carefully and much more accurately defined at the decile and centile levels, there was little net change in the total numbers in those major groups.

### *Clarification of Elderly Care Classifications*

The most significant coding changes came in elderly housing categories described in Table 3. Because of the lack of precise definitions, prior to the creation of NTEE-CC, coders would use a number of classifications for elder care facilities, including E91—Nursing,

Convalescent Facilities; P75—Senior Continuing Care Communities; or L22—Senior Citizens' Housing/Retirement Communities. After the verification and discussion with the SOI editors, NCCS created prescriptive rules for coding that will ensure consistency and accuracy in the future. This accomplishment is significant because current policy developments regarding long-term care for the elderly demand clear accounting of charitable capacity to serve this population.

### *Changes in Assets by Major Group*

The changes in coding, found in Table 4, led to little overall impact in distribution of assets of charities within the major groups. The only large change was in S—Community Improvement, Capacity Building, because one organization with large assets was moved to another group. The outlier is discussed as an issue for further study below.

The fact that the project resulted in little net change is encouraging, as it means the existing SOI file presented a reasonably accurate portrait of the charities' assets. The changes made in the verified file were often subtle, yet add value to the file in the form of robust and definitive codes. Certainly, the confidence level of researchers using the file will be greatly enhanced.

## ■ **Issues for Discussion and Future Study**

### *Changing the Measure of Classification Quality*

When the NTEE (and now NTEE-CC) codes are checked on any given dataset, about 80 percent of the codes will typically match at the major group level. In the past, disagreement at the major group level was used to indicate the quality of the data. It was thought that if the coders cannot even agree on the first level, then more precise classifications were virtually useless. This led to skepticism of the entire NTEE system and, indeed, was a major factor in the creation of NTEE-CC.

The verification project has allowed NCCS to study common major group ambiguity and identify patterns. The vast majority of the differences in classification at the major group level are not gross errors, but differences in shades of meaning. For example, Senior Care

facilities might be classified in one of three major groups (E—Health—General and Rehabilitative; L—Housing, Shelter; or P—Human Services—Multipurpose and Other). The classification chosen by any given coder would depend on the description provided of the organization's activities and purposes. Another example is the placement of residential and custodial care organizations, which could be in one of five major groups (F—Mental Health, Crisis Intervention; I—Crime, Legal-Related; J—Employment, Job-Related; L—Housing, Shelter; or P—Human Services—Multipurpose and Other). There is an even finer distinction between voluntary health organizations and services to promote the independence of specific populations, located in major groups G—Diseases, Disorders, Medical Disciplines and P—Human Services—Multipurpose and Other, respectively.

If these types of differences in major groups are not counted as major errors, which of course they are not, inter-coder reliability rises above 90 percent. Because strengthening the hierarchical structure of the system is not an attractive option due to the careful balance of the existing system, NCCS plans a future project to define more useful error measures for coders and data users.

### *Controlling for Errors*

The NCCS analysis of errors in coding found a number of recognizable patterns in the appropriate use of certain codes. This is especially true of Major Group P—Human Services—Multipurpose and Other, rather than more specific major groups like I—Crime, Legal-Related or L—Housing, Shelter.

In addition, errors are more common with major groups Q—International through X—Religion. Through that range of codes, the average agreement rate in the NCCS study was below 50 percent. This rate may be even more problematic as the SOI editors begin to classify organizations tax-exempt under IRC Sections 501(c)(4) through (9) in the 1997 study sample. NCCS will focus on these groups in training and will develop rules to help counter ambiguity. As usage of the NTEE-CC system expands, NCCS will work to devise solutions and publish guides to promote consistent and reliable usage.

### *Studying Placement of Community Improvement Organizations*

Major Group S—Community Improvement, Capacity Building includes community development councils, economic development organizations, trade groups, service clubs, and nonprofit management services. Prior to the verification project, this major group had about \$2 billion in assets, but its new total in the verified file is \$13.8 billion. Much of the change code occurred when the Common Fund for Nonprofit Organizations (with \$10 billion in assets) was moved from Major Group B—Education, as a result of tighter definitions of educational support services. But this dramatic change in assets masked a much more profound change in this group as a whole.

Many small community organizations were reclassified from Major Group S into more specific major groups within human services. At the same time, new definitions of foundations, common codes, and Major Group S itself resulted in very large organizations being added to the group, such as the Common Fund for Nonprofit Organizations and Fidelity Investments Charitable Gift Fund (formerly in Major Group T—Philanthropy, Voluntarism, and Grantmaking Foundations). The change in definitions recognized that smaller community organizations do give grants as well as perform direct service. Likewise, larger organizations like those mentioned above have expanded their foundation roles to include portfolio management and a full range of nonprofit management (S50) services. As a result, Major Group S now includes grantmaking and support organizations not elsewhere defined in Major Group T and the common codes. Examples include Community Development Corporations that are by nature grantmaking but also provide direct service and trade organizations that often hold significant assets for the benefit of for-profit organizations.

Groups that perform services and support other organizations are becoming more prominent with the increased reliance on pass-through and block grants by governments. Future research on these types of organizations might call for disaggregating Major Category VII—Public, Societal Benefit, which currently groups a number of widely varying types of organizations, in-

cluding R—Civil Rights, Social Action, Advocacy; S—Community Improvement, Capacity Building; T—Philanthropy, Voluntarism, and Grantmaking Foundations; U—Science and Technology Research Institutes, Services; V—Social Science Research Institutes, Services; and W—Public, Society Benefit—Multipurpose and Other. Separating these disparate activities into new Major Categories would enhance the quality of research on the sector as a whole.

## ■ Conclusion

The verification of the classification of organizations in the 1994 Statistics of Income study sample of public charities was a long and difficult process. As a result of that work, NCCS has shown that the new NTEE-CC system is reliable and easier to use for organizational coding than the older version. In addition, the nonprofit research community has a dataset that can be used with increased confidence. Also, future SOI studies will be affected as the benefits of this verification are carried into the next year's sample. Last, NCCS has also been able to identify areas of the system that need more detailed attention for training of coders, and potential areas for future modifications of the system.

The verified SOI file, complete with annotations on the changes and sources of information, is available on the NCCS web site at <http://nccs.urban.org>, along with NTEE-C manual and complete definitions.

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## ■ Footnotes

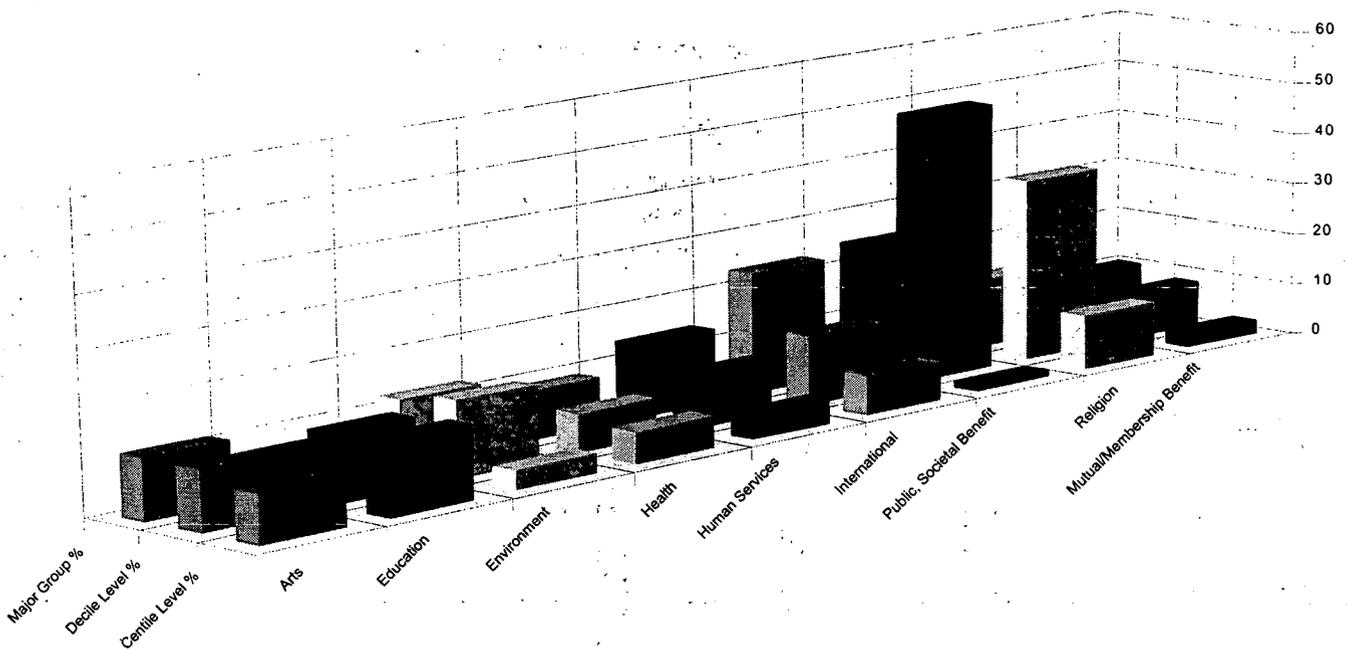
- 1 We want to thank NCCS staff members Amanda Ahlstrand, Emily Finnin, Marie Gantz, Sho Shauna McCoy, Kathy Pettit, and Patrick Sweetman. Without their conscientious and dedicated efforts, this massive task could not have been completed.
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**Table 1.--Public Charities in SOI File Before and After Verification by NTEE Major Group**

NTEE Major Group	Before Verification		After Verification		% Change
	Original SOI File	% of Original SOI File	NCCS - Verified SOI File	% of NCCS - Verified SOI File	
A - Arts	643	5.9	613	5.6	4.7
B - Education	2265	20.6	2219	20.2	2.0
C - Environment	126	1.1	122	1.1	3.2
D - Animals	89	0.8	84	0.8	5.6
E - Health, General	3964	36.1	3822	34.8	3.6
F - Mental Health	183	1.7	187	1.7	2.2
G - Disease	137	1.2	135	1.2	1.5
H - Medical Research	111	1.0	117	1.1	5.4
I - Crime	44	0.4	46	0.4	4.5
J - Employment	86	0.8	76	0.7	11.6
K - Food	22	0.2	24	0.2	9.1
L - Housing	447	4.1	411	3.7	8.1
M - Public Safety	32	0.3	33	0.3	3.1
N - Recreation	123	1.1	126	1.1	2.4
O - Youth Development	119	1.1	121	1.1	1.7
P - Human Services	1281	11.7	1476	13.4	15.2
Q - International	107	1.0	100	0.9	6.5
R - Civil Rights	15	0.1	20	0.2	33.3
S - Community Improvement	171	1.6	224	2.0	31.0
T - Philanthropy	579	5.3	540	4.9	6.7
U - Science Research	110	1.0	128	1.2	16.4
V - Social Research	17	0.2	26	0.2	52.9
W - Public Benefit	50	0.5	62	0.6	24.0
X - Religion Related	134	1.2	150	1.4	11.9
Y - Mutual Benefit	105	1.0	113	1.0	7.6
Z - Unknown	20	0.2	5	0.0	75.0
<b>Total</b>	<b>10980</b>	<b>100</b>	<b>10980.0</b>	<b>100.0</b>	

Source: 1994 Statistics of Income Study Sample of Public Charities with NTEE codes adjusted at NCCS.

**Figure 1.--Percentage of Codes Changed in NCCS Verified 1994 SOI File by NTEE Major Category**



**Table 2.--Number of Codes Changed by Verification Project by NTEE Major Group**

NTEE Major Group	Original SOI File	Major Group Changes	Decile Level Changes	Centile Level Changes	Total Number Changed	% Changed
A - Arts	643	74	73	59	206	32.0
B - Education	2265	165	298	314	777	34.3
C - Environment	126	18	22	8	48	38.1
D - Animals	89	9	9	0	18	20.2
E - Health, General	3964	304	268	224	796	20.1
F - Mental Health	183	26	16	34	76	41.5
G - Disease	137	48	19	3	70	51.1
H - Medical Research	111	30	21	6	57	51.4
I - Crime	44	7	7	2	16	36.4
J - Employment	86	24	9	3	36	41.9
K - Food	22	4	2	1	7	31.8
L - Housing	447	77	22	20	119	26.6
M - Public Safety	32	4	14	2	20	62.5
N - Recreation	123	15	22	11	48	39.0
O - Youth Development	119	11	15	2	28	23.5
P - Human Services	1281	160	127	57	344	26.9
Q - International	107	25	14	8	47	43.9
R - Civil Rights	15	5	3	1	9	60.0
S - Community Improvement	171	42	35	4	81	47.4
T - Philanthropy	579	125	397	0	522	90.2
U - Science Research	110	26	39	6	71	64.5
V - Social Research	17	13	2	0	15	88.2
W - Public Benefit	50	21	8	2	31	62.0
X - Religion Related	134	18	47	14	79	59.0
Y - Mutual Benefit	105	11	9	3	23	21.9
Z - Unknown	20	18	0	0	18	90.0
<b>Total</b>	<b>10980</b>	<b>1280</b>	<b>1498</b>	<b>784</b>	<b>3562</b>	<b>32.4</b>

Source: 1994 Statistics of Income Study Sample of Public Charities with NTEE codes adjusted at NCCS.

**Table 3.--Changes in Elderly Care Classifications****Senior Citizens' Housing / Retirement Communities originally coded as L22**

(n=149)

<b>Codes after Verification</b>	<b>Number of Organizations</b>	<b>% of Organizations</b>
<b>No Change — L22 - Senior Citizens Housing / Retirement Communities</b>	92	61.7
Change to — P75 - Senior Continuing Care Communities	42	28.2
Change to — E91 - Nursing Homes	0	0.0
Change to — supporting organizations - common codes 11 & 12	1	0.7
Change to — other	14	9.4

**Senior Continuing Care Communities originally coded as P75**

(n=462)

<b>Codes after Verification</b>	<b>Number of Organizations</b>	<b>% of Organizations</b>
<b>No Change — P75 - Senior Continuing Care Communities</b>	413	89.4
Change to — L22 - Senior Citizens Housing / Retirement Communities	13	2.8
Change to — E91 - Nursing Homes	19	4.1
Change to — supporting organizations - common codes 11 & 12	1	0.2
Change to — other	16	3.5

**Nursing / Convalescent Facilities originally coded as E91**

(n=432)

<b>Codes after Verification</b>	<b>Number of Organizations</b>	<b>% of Organizations</b>
<b>No Change — E91 - Nursing Homes</b>	211	48.8
Change to — L22 - Senior Citizens Housing / Retirement Communities	2	0.5
Change to — P75 - Senior Continuing Care Communities	167	38.7
Change to — supporting organizations - common codes 11 & 12	4	0.9
Change to — other	48	11.1

Source: 1994 Statistics of Income Study Sample of Public Charities with NTEE codes adjusted at NCCS.

**Table 4.--Assets by Public Charities in 1994 SOI File Before and After Verification by NTEE Major Group  
(in millions of dollars)**

NTEE Major Group	Original SOI File	NCCS - Verified SOI File	% Change
A - Arts	18,998.8	17,655.6	-7.1
B - Education	182,495.7	171,992.5	-5.8
C - Environment	3,190.3	3,019.6	-5.4
D - Animals	1,989.2	1,752.4	-11.9
E - Health, General	171,686.7	170,621.9	-0.6
F - Mental Health	1,461.0	1,492.4	2.1
G - Disease	3,254.8	2,588.9	-20.5
H - Medical Research	11,843.3	12,643.7	6.8
I - Crime	277.4	291.4	5.1
J - Employment	605.8	447.8	-26.1
K - Food	122.8	79.0	-35.6
L - Housing	849.2	740.0	-12.9
M - Public Safety	168.8	160.8	-4.7
N - Recreation	1,258.2	1,324.6	5.3
O - Youth Development	1,148.8	1,157.9	0.8
P - Human Services	12,739.5	14,748.2	15.8
Q - International	2,977.5	2,966.1	-0.4
R - Civil Rights	132.9	121.4	-8.7
S - Community Improvement	2,129.2	13,831.8	549.6
T - Philanthropy	19,202.3	17,863.7	-7.0
U - Science Research	4,519.5	5,281.1	16.8
V - Social Research	395.0	585.1	48.1
W - Public Benefit	1,875.3	1,114.0	-40.6
X - Religion Related	3,392.6	3,467.5	2.2
Y - Mutual Benefit	6,438.9	8,788.1	36.5
Z - Unknown	1,627.6	45.6	-97.2
<b>Total</b>	<b>454,781.0</b>	<b>454,781.0</b>	<b>0.0</b>

Source: 1994 Statistics of Income Study Sample of Public Charities with NTEE codes adjusted at NCCS.

NOTE: The increase in Major Group S is largely attributable to an outlier moved from Education--The Common Fund for Nonprofits.

## Appendix—A Brief Guide to the NTEE System\*

Designed by a team of experts, the new NTEE-CC includes approximately two-thirds, or about 400, of the 645 categories in the original NTEE. Though the majority of the differences in the NTEE-CC are a result of collapsing lesser-used codes, improvements were also included. With its ease of use and consistent hierarchical logic, the new NTEE-CC will serve as the best instrument for tax-exempt status determination, NAICS linkage, and nonprofit organizational classification.

### ■ Using the NTEE-CC

The NTEE-CC classification system divides the universe of nonprofit organizations into 26 major groups under 10 broad categories as follows:

	<u>Major Group</u>
I. Arts, Culture, and Humanities	A
II. Education	B
III. Environment and Animals	C, D
IV. Health	E, F, G, H
V. Human Services	I, J, K, L, M, N, O, P
VI. International, Foreign Affairs	Q
VII. Public, Societal Benefit	R, S, T, U, V, W
VIII. Religion-Related	X
IX. Mutual/Membership Benefit	Y
X. Unknown, Unclassified	Z

Within the major groups, organizations are broken down according to logical divisions (decile level codes) and subdivisions (centile level codes). Organizations that exist across all or most of the 26 major groups are treated separately and are given what are known as “common codes.”

Major Groups (1st Digit)	Alphabetic
Decile Codes (2nd Digit)	Numeric
Centile Codes (3rd Digit)	Alphanumeric
Common Codes (2nd-4th Digit)	Numeric

**Major Groups.** The major groups represent broad subsectors, such as health, education, and youth devel-

opment, of the charitable organization universe. For descriptions, see the Definitions section.

**Decile Codes.** Decile codes subdivide organizations in the major groups by specific activity areas, such as Higher Education within the Education major group. See the Definitions section for a full listing of decile codes.

**Centile Codes.** Centile codes subdivide organizations in the decile codes into specific types of organizations. For example, junior colleges, undergraduate colleges, and universities have separate centile codes within Higher Education (B40). See the Definitions section for a full listing.

**Common Codes.** Common codes represent activities of organizations, such as research, fundraising, and technical assistance, which are common to all major groups. The seven common codes used are:

- 01 Alliance/Advocacy Organizations
- 02 Management and Technical Assistance
- 03 Professional Societies/Associations
- 05 Research Institutes and/or Public Policy Analysis
- 11 Monetary Support—Single Organization
- 12 Monetary Support—Multiple Organizations
- 19 Nonmonetary Support Not Elsewhere Classified (N.E.C.)

Common codes differ from other codes in that a fourth digit is available. This digit, used within the common code framework, indicates a kind of organization within a group of organizations. For example, B114 would designate college and university fundraising under B11 Monetary Support. The “4” was chosen from the decile level, B40 Higher Education Institutions. Conversely, high school booster clubs would be classified as B112 (B11 Monetary Support—Single Organization plus B20 Elementary, Secondary Education, K-12.)

Another example of coding is classifying the tax-exempt “St. Christopher Hospital” as E22; the major group is E for Health, and the decile and centile codes (22) designate a General Hospital. A professional society called “The Learned Society of Landscape Photog-

raphers” would be given an NTEE-CC code of A034; the major group is A for Arts, the common code 03 designates the organization as a professional society, and the fourth digit (4) signifies visual arts organizations.

An organization that raises funds for a specific organization, such as a single hospital (“Friends of St. Christopher Hospital”), receives a code of E112; an organization that raises funds for several hospitals (“Friends of Memphis Hospitals”) receives a code of E122.

When a coder knows the appropriate major group category for an organization but is not sure of decile or centile designation, the decile and centile codes of 99 should be assigned.

## **National Taxonomy of Exempt Entities— Core Codes**

### **■ Summary**

#### **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 Fundraising 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 and Technical Assistance
  - B03 Professional Societies, Associations
  - B05 Research Institutes and/or Public Policy Analysis
  - B11 Single Organization Support
  - B12 Fundraising 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 Environmental Quality, Protection, and Beautification**

- C01 Alliance/Advocacy Organizations
- C02 Management and Technical Assistance
- C03 Professional Societies, Associations
- C05 Research Institutes and/or Public Policy Analysis
- C11 Single Organization Support
- C12 Fundraising 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 and Technical Assistance
- D03 Professional Societies, Associations
- D05 Research Institutes and/or Public Policy Analysis
- D11 Single Organization Support
- D12 Fundraising 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 and Technical Assistance
- E03 Professional Societies, Associations
- E05 Research Institutes and/or Public Policy Analysis
- E11 Single Organization Support
- E12 Fundraising 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)

- 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 and Technical Assistance
- F03 Professional Societies, Associations
- F05 Research Institutes and/or Public Policy Analysis
- F11 Single Organization Support
- F12 Fundraising 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 and Technical Assistance  
 G03 Professional Societies, Associations  
 G05 Research Institutes and/or Public Policy Analysis  
 G11 Single Organization Support  
 G12 Fundraising 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  
 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 and Technical Assistance  
 H03 Professional Societies, Associations  
 H05 Research Institutes and/or Public Policy Analysis  
 H11 Single Organization Support  
 H12 Fundraising 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 and Technical Assistance  
 I03 Professional Societies, Associations  
 I05 Research Institutes and/or Public Policy Analysis  
 I11 Single Organization Support  
 I12 Fundraising 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  
 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 and Technical Assistance  
 J03 Professional Societies, Associations  
 J05 Research Institutes and/or Public Policy Analysis  
 J11 Single Organization Support  
 J12 Fundraising 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 and Technical Assistance  
 K03 Professional Societies, Associations  
 K05 Research Institutes and/or Public Policy Analysis  
 K11 Single Organization Support  
 K12 Fundraising 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 and Technical Assistance
- L03 Professional Societies, Associations
- L05 Research Institutes and/or Public Policy Analysis
- L11 Single Organization Support
- L12 Fundraising 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
- 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 and Technical Assistance
- M03 Professional Societies, Associations
- M05 Research Institutes and/or Public Policy Analysis
- M11 Single Organization Support
- M12 Fundraising 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 and Technical Assistance
- N03 Professional Societies, Associations
- N05 Research Institutes and/or Public Policy Analysis
- N11 Single Organization Support
- N12 Fundraising 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 and Technical Assistance
- O03 Professional Societies, Associations
- O05 Research Institutes and/or Public Policy Analysis
- O11 Single Organization Support
- O12 Fundraising and/or Fund Distribution
- O19 Nonmonetary Support N.E.C.
- O20 Youth Centers, Clubs, Multipurpose
- O21 Boys Clubs
- O22 Girls Clubs
- 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 and Technical Assistance
- P03 Professional Societies, Associations
- P05 Research Institutes and/or Public Policy Analysis
- P11 Single Organization Support
- P12 Fundraising 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 and Technical Assistance
- Q03 Professional Societies, Associations
- Q05 Research Institutes and/or Public Policy Analysis
- Q11 Single Organization Support
- Q12 Fundraising 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**
- R01 Alliance/Advocacy Organizations
- R02 Management and Technical Assistance
- R03 Professional Societies, Associations
- R05 Research Institutes and/or Public Policy Analysis
- R11 Single Organization Support
- R12 Fundraising 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 and Technical Assistance
- S03 Professional Societies, Associations
- S05 Research Institutes and/or Public Policy Analysis
- S11 Single Organization Support
- S12 Fundraising 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
- 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 and Technical Assistance
- T03 Professional Societies, Associations
- T05 Research Institutes and/or Public Policy Analysis
- T11 Single Organization Support
- T12 Fundraising 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 Fundraising 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 and Technical Assistance
- U03 Professional Societies, Associations
- U05 Research Institutes and/or Public Policy Analysis

- U11 Single Organization Support
- U12 Fundraising 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 and Technical Assistance
- V03 Professional Societies, Associations
- V05 Research Institutes and/or Public Policy Analysis
- V11 Single Organization Support
- V12 Fundraising 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
- 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 and Technical Assistance
- W03 Professional Societies, Associations
- W05 Research Institutes and/or Public Policy Analysis
- W11 Single Organization Support
- W12 Fundraising 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 and Technical Assistance
- X03 Professional Societies, Associations
- X05 Research Institutes and/or Public Policy Analysis
- X11 Single Organization Support
- X12 Fundraising 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 and Technical Assistance
- Y03 Professional Societies, Associations
- Y05 Research Institutes and/or Public Policy Analysis
- Y11 Single Organization Support

Y12 Fundraising 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

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

\* Reprinted from the *National Taxonomy of Exempt Entities—Core Codes Manual*, published by the Urban Institute and the Foundation Center, September 1998.

\*\* N.E.C.--Not elsewhere classified.