

Explanation of Codes Used for the 2021 Exempt Organization Study Files

Name / Element Code	Notes and Valid Codes
SCPL scpl	A unique 12-digit code created by SOI
Exemption subcd (on Form 990) e050 (on Form 990-EZ)	IRC Section (501(c)) under which tax-exemption was granted: 03 - Charitable organizations 04 - Civic Leagues and Social Welfare Organizations 05 - Labor and Agricultural Organizations 06 - Business Leagues, Real Estate Boards, etc. 07 - Social and Recreational Clubs 08 - Fraternal Beneficiary Societies 09 - Voluntary Employee Beneficiary Associations
Type Code type	C – Corporation T – Trust A – Association O – Other null - No box checked
Condition Code cond	A - Amended return T – Termination P - Application pending S - Group return (Form 990-EZ only) X - Substitute return null – No condition code
NTEE Code ntee	National Taxonomy of Exempt Entities A list of NTEE codes and descriptions is available.
Public Inspection public_inspctn	Because an organization may use multiple forms of public inspection, this field may be a single digit or some combination of digits. 1 - Own website 2 - Another's website 3 - Upon request 4 - Other null - No boxes checked

Method of Accounting

method_of_acctng

- 1 – Cash
- 2 – Accrual
- 3 – Other
- null - No box checked

Non-PF Reason Code

non_pf_status_cd

- Schedule A
- 01 - Church, convention of churches, etc.
 - 02 – School
 - 03 - Hospital, or a cooperative hospital service organization
 - 04 - Medical research organization
 - 05 - Organization operated for the benefit of a college or university
 - 06 - Federal, state, or local government or governmental Unit
 - 07 - Organization that receives a substantial part of its support from a governmental unit or from the general public
 - 08 - Community Trust
 - 09 – Agricultural research organization
 - 10 - Organization that normally receives: less than 1/3 of its support from gross investment income and unrelated taxable business income and more than 1/3 of its support from contribution, membership fees, etc
 - 11 - Organization operated to test for public safety
 - 12 - Supporting organization
 - 00 - No box checked

Type of Supporting Org

type_suprtng_org

- Schedule A
- Required of orgs with a non-PF reason code of '12'
- 1 – Type I
 - 2 – Type II
 - 3 – Type III-Functionally integrated
 - 4 – Type III-Non-functionally integrated
 - 0 – No box checked

Type of Supported Org

suprtd_typ_org

- Supported Organizations table
- Values of 1 through 11 refer to the non-PF reason code (above)
- Values beginning with a “C” refer to the IRC Subsection Code exemption
- Values of 99 mean field was blank or unable to be determined

Purpose of Easement

purpose_of_esmnt

- Schedule D
- Because an organization may hold multiple types of easements, this field may be a single digit or some combination of digits.
- 1 – Preservation of land
 - 2 – Protection of natural habitat
 - 3 – Preservation of open space
 - 4 – Preservation of a historically important land area
 - 5 – Preservation of a certified historic structure
 - null – No boxes checked

Use of Art Collection

use_of_collection

Schedule D

Because an organization may use its collection for multiple purposes, this field may be a single digit or some combination of digits.

- 1 – Public exhibition
- 2 – Scholarly research
- 3 – Preservation for future generations
- 4 – Loan or exchange programs
- 5 – Other
- null – No boxes checked

Fundraising Activities

g_fndrsng_actvs

Schedule G

Because an organization may use multiple fundraising methods, this field may be a single digit or some combination of digits.

- 1 – Mail solicitations
- 2 – Email solicitations
- 3 – Phone solicitations
- 4 – In-person solicitations
- 5 – Solicitations of non-government grants
- 6 – Solicitations of government grants
- 7 – Special fundraising events
- null – No boxes checked

Charity Care Policy

plcy_appld

Schedule H

- 1 – Applied uniformly to all hospitals
- 2 – Applied uniformly to most hospitals
- 3 – Generally tailored to individual hospitals
- null – No box checked

Medicare Methodology

cst_mthdlgy

Schedule H

- 1 – Cost accounting system
- 2 – Cost to charge ratio
- 3 – Other
- null – No box checked

Type of Facility

type_of_fclty

Schedule H - Facilities table

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

- 1 – Licensed hospital
- 2 – General medical & surgical
- 3 – Children's hospital
- 4 – Teaching hospital
- 5 – Critical access hospital
- 6 – Research facility
- 7 – ER (24 hours)
- 8 – ER (Other)
- 9 – Other
- null – No boxes checked

What CHNA describes

chna_descr

Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

- 1 – A definition of the community served
- 2 – Demographics of the community
- 3 – Existing facilities in the community
- 4 – How data were obtained
- 5 – The health needs of the community
- 6 – Primary and chronic disease needs
- 7 – Identifying and prioritizing community health needs
- 8 – Consulting with persons representing the community
- 9 – Information gaps that limit ability to assess needs
- 0 – Other
- null – No boxes checked

How CHNA made available

chna_public

Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

- 1 – Hospital facility's website
- 2 – Other website
- 3 – Paper copy available upon request
- 4 – Other
- null – No boxes checked

Basis for amounts

bss_for_amts

Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

- 1 – Federal Poverty Guidelines
- 2 – Income level
- 3 – Asset level
- 4 – Medical indigency
- 5 – Insurance status
- 6 – Under insurance status
- 7 – Residency
- 8 – Other
- null – No boxes checked

How measures were publicized

how_msrs_pblczd

Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

- 1 – FAP available on the hospital's website
- 2 – FAP application on hospital website
- 3 – FAP plain language doc on website
- 4 – FAP available on request
- 5 – FAP application available on request
- 6 – FAP plain language doc available on request
- 7 – Notice of availability conspicuously displayed
- 8 – Notified members of community
- 9 – Translated into languages of LEP
- 0 – Other
- null – No boxes checked

Nonpayment methods

nnpymnt_actn_mthds

Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

- 1 – Reporting to credit agency
- 2 – Selling debt to another party
- 3 – Deferring or denying care
- 4 – Legal or judicial actions
- 5 – Other similar actions
- 6 – None of these actions
- null – No boxes checked

Collection methods

coll_acty_mthds

Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

- 1 – Reporting to credit agency
- 2 – Selling debt to another party
- 3 – Deferring or denying care
- 4 – Legal or judicial actions
- 5 – Other similar actions
- null – No boxes checked

Pre-collection activities

pre_coll_acty

Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

- 1 – Provided written notice
- 2 – Orally notified
- 3 – Processed incomplete and complete FAP
- 4 – Made presumptive eligibility determinations
- 5 – Other
- 6 – None of these were made
- null – No boxes checked

Reason for no ER policy

rsn_no_nndscrm_plcy

Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

- 1 – No emergency care
- 2 – Policy was not in writing
- 3 – Limited who was eligible to receive care
- 4 – Other
- null – No boxes checked

How were charges determined

max_amt_dtrmnd

Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

- 1 – Look-back method based on Medicare
- 2 – Look-back method based on Medicare and private insurers
- 3 – Look-back method for Medicaid and/or Medicare/private insurers
- 4 – Prospective Medicare/Medicaid method
- null – No boxes checked

Fringe Benefits

fringe_bnfts

Schedule J

Because an organization may offer multiple fringe benefits, this field may be a single digit or some combination of digits.

- 1 – First-class or charter travel
- 2 – Travel for companions
- 3 – Tax indemnification and gross-up payments
- 4 – Discretionary spending account
- 5 – Housing allowance or residence for personal use
- 6 – Payments for business use of personal residence
- 7 – Health or social club dues or initiation fees
- 8 – Personal services
- null – No boxes checked

Establish Compensation

estab_comp_mthd

Schedule J

Because an organization may use multiple methods to establish compensation levels, this field may be a single digit or some combination of digits.

- 1 – Compensation committee
- 2 – Independent compensation consultant
- 3 – Form 990 of other organizations
- 4 – Written employment contract
- 5 – Compensation survey or study
- 6 – Approval by the board or compensation committee
- null – No boxes checked

Hours per Week (990)

avg_hrs_per_week

[On the Form 990 Compensation file only]

Values represent actual hours per week reported, with the following exceptions

- 98 – "Part time"
- 99 – Hours per week unknown

Hours per Week (990-EZ)

c010

[On the Form 990-EZ Compensation file only]

Values represent actual hours per week reported, with the following exceptions

- 77 – Institutional trustee
- 98 – "Part time"
- 99 – Hours per week unknown

Position

Position

[On the Form 990 Compensation file only]

Because employees may hold multiple positions, this field may contain a single digit or some combination of digits.

- 1 – Individual trustee or director
- 2 – Institutional trustee
- 3 – Officer
- 4 – Key employee
- 5 – Highly-compensated employee
- 6 – Former
- null – No boxes checked

Sample Code

samp_cd

501(c)(3) orgs:

- 31 – Assets under \$500,000
- 32 – Assets \$500,000 under \$1,000,000
- 33 – Assets \$1,000,000 under \$2,500,000
- 34 – Assets \$2,500,000 under \$5,000,000
- 35 – Assets \$5,000,000 under \$20,000,000
- 36 – Assets \$20,000,000 under \$50,000,000
- 37 – Assets \$50,000,000 or more
- 38 – All e-filed hospital returns*

501(c)(4)-(9) orgs:

- 41 – Assets under \$150,000
- 42 – Assets \$150,000 under \$300,000
- 43 – Assets \$300,000 under \$1,000,000
- 44 – Assets \$1,000,000 under \$4,000,000
- 45 – Assets \$4,000,000 under \$10,000,000
- 46 – Assets \$10,000,000 or more

Number of Rows

(Multiple locations)

A count of the number of rows reported in the designated table.

Due to resource constraints, the data in these tables are not transcribed.

A value of '9999' indicates an unknown number of entries – usually due to a missing attachment.

- rows_hghst_pd_fndrsrs (Schedule G)
- rows_lqdtm_trmntn_dsltn (Schedule N)
- rows_sale_xchg_dspstn (Schedule N)
- rows_dsrgrdd_ents (Schedule R)
- rows_rltd_tx_exmpt_orgs (Schedule R)
- rows_rltd_txbl_prtnrshps (Schedule R)
- rows_rltd_txbl_corp_trst (Schedule R)
- rows_trnsctns_w_rltd_orgs (Schedule R)