Explanation of Codes Used for the 2023 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 $20,000,000
46 – Assets $20,000,000 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_lqdtn_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)