# Notes on 2023 Exempt Organization files

**eo2023**

The main EO file for tax year 2023 contains data from returns of organizations exempt under IRC Subsections 501(c)(3) through (c)(9). The distinguishing variable used to determine the type of organization is 'subcd'. The form has 12 "core" pages and 17 schedules. The eo2023 table, which contains data from the core and 9 schedules (A, C, D, G, H, J, M, N, and R), has over 800 columns. Those schedules and portions of the core form not required to be filed by certain types of organizations (e.g.: Schedule A for 501(c)(4) through (c)(9) organizations), are zero-filled on the flat file.

For ty2023, the population of returns filed by organizations maintaining hospital facilities (determined by the presence of Schedule H at the time of sampling) was included in the study file. These returns were given their own sample stratum ('38') and each has a weight of 1.00.

**ez2023**

Like the main (eo2023) dataset, the Form 990-EZ file contains data 501(c)(3) through (c)(9) organizations. In addition to the 4-page main form, the file has data from Schedules A, C, G, and N.

**eo2023_comp**

This is a subordinate file containing compensation data on officers from both Form 990 Part VII and Schedule J Part II. Not all employees listed in Form 990 Part VII are required to be reported on Schedule J. For those that are not, the Schedule J columns are zero-filled. This file is linked to the main file (eo2023) by way of the variable 'scpl'. For each record on the main file, there is an unlimited number of corresponding records on the Compensation file. Each record is identified by the variable 'crow' on the Compensation file. The variable 'comp_cnt' on the main file contains the number of rows present on the Compensation file for each return.

**ez2023_comp**

This is a subordinate file containing compensation data on officers from Form 990-EZ Part IV. This file is linked to the main EZ file (ez2023) by way of the variable 'scpl'. For each record on the main file, there are an unlimited number of corresponding records on the Compensation file. Each record is identified by the variable 'crow' on the Compensation file. The variable 'comp_cnt' on the main EZ file contains the number of rows present on the Compensation file for each return.

**eo2023_suporg**

This subordinate file contains data from Schedule A Part I Line 12g. A 509(a)(3) Supporting Organization is required to list those organizations that they supported on this table. The file is linked to the main files (eo2023 and ez2023) by way of the variable 'scpl'. For each record on the main file, there are an unlimited number of corresponding records on the Supported Org file. Each record is identified by the variable 'srow' on the Supported Org file. The variable 'suporg_cnt' on the main files contain the number of rows present on the Supported Org file for each return.

**eo2023_hospfclt** and **eo2023_hospjnt**

These two subordinate files contain data from hospitals that filed the Schedule H. These repeating tables are linked to the main file (eo2023) way of the variable ‘scpl’ (Form 990-EZ filers do not report on the Schedule H). As with the other subordinate files, the main file variables ‘hospfclt_cnt’ and ‘hospjnt_cnt’ indicate the number of fields on the tables.