

**INTERNAL REVENUE SERVICE**

**INSTRUCTIONS FOR REQUESTING  
INFORMATION ON  
EXEMPT ORGANIZATIONS  
(EFFECTIVE JANUARY 2010)**



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## Section 1 – GENERAL INFORMATION

### INTRODUCTION

Information on exempt organizations is available from the Internal Revenue Service. This document provides information to organizations and individuals who desire information on exempt organizations from the Internal Revenue Service's Business Master File (BMF).

Exempt organization information is extracted monthly from the BMF at the IRS Martinsburg Computing Center in Martinsburg, West Virginia. Output consists of compact disk(s) as specified in the authorized contract. Format can be in ASCII, *Word* for listings, or *Excel* (limited by size restrictions).

Exempt organization information can also be downloaded through the Exempt Organization Bulletin Board on the Internet at [SOI Tax Stats - Exempt Organizations: IRS Master File Data](#). A booklet describing the EO files and fields is also available on the Internet for downloading. The files are divided by IRS Area, Region, and state.

### REQUESTS FOR CUSTOM EXTRACTS OF INFORMATION ON EXEMPT ORGANIZATIONS

Any organization or individual who desires exempt organization information must enter into a contractual agreement with the IRS before any information will be provided. The IRS must first receive a written request specifying the information to be provided. The fields available through this program are listed on page 2 and described in Section 2 of this booklet. Send written requests to:

Director, Office of Business Systems Planning  
SE:T:BSP, 1750 PE 6P1  
1111 Constitution Avenue, NW  
Washington, DC 20224  
Attn: EO Standard Extracts

BSP analysts will forward the request to the programming area, M:I:B:CP:MB:OR, who will send a contract, Form 5181, Agreement Covering Reimbursable Services, to the requester. Upon receipt of the signed contract the IRS will take the necessary action to extract the information from the BMF. A fee will be charged for providing information.

The average cost for calendar year 2008 for each reimbursable EO standard extract of entity information is \$388 with an additional \$3.00 for each compact disk.

Information transcribed by the IRS from Forms 990, 990-EZ, and 990-PF is also available. The average cost for these extracts is \$900 per extract.

### SELECTION CRITERIA

The requester may limit the request to a subset of the file defined by the specific criteria selected. For example, a requester may only desire 501(c)(3) organizations. The request would then be limited to only those organizations with subsection code equal to 03.

Some fields have limits as to the number of different codes that can be specified per request. Although multiple requests may be submitted for the same basic fee, each request will be output onto a separate disk. For example, a requester may require seven specific activity codes. The selection criteria can be chosen from the fields described in this booklet. Each field is limited to one specific code per request except where indicated. For selections based on geographic area, you can select by state or area office.

### FIELDS AVAILABLE

All exempt organization records on this file will contain the following fields:

Employer Identification Number (EIN)  
Primary Name  
"In Care of" Name, if present  
Address of the Organization  
Group Exemption Number  
Subsection Code  
Affiliation Code  
Classification Codes  
Ruling Date  
Deductibility Code

Foundation Code  
 Activity Codes  
 Organization Code  
 Tax Period  
 Asset Code  
 Income Code  
 Filing Requirement Code  
 Accounting Period  
 Asset Amount  
 Income Amount  
 National Taxonomy of Exempt Entities (NTEE) Code  
 Sort Name Line (Secondary Name Line), if present  
 Form 990 Revenue Amount

SORT CRITERIA

Up to five fields may be requested from the fields listed above.

For example, a request may specify information sorted by zip code (sort 1) and the Internal Revenue Code (“IRC”) subsection code within each zip code (sort 2). In this example, the final sort would be alphabetic by organization within IRC subsection code.

Requests that do not request a sort sequence will be sorted in alphabetic order by the organization name.

**Section 2 - DEFINITIONS**

EMPLOYER IDENTIFICATION NUMBER (EIN)

Employer Identification Number (EIN) is a nine digit number assigned by the IRS to identify an account.

SORT NAME LINE (SECONDARY NAME LINE)

Sort Name Line or Secondary Name Line is another name under which the organization does business. Also used for trade names, chapter names, or local numbers for subordinate organizations of group rulings.

ASSET CODES

Asset Codes relate to the amount of assets shown on the most recent Form 990 series return filed by the organization. Requesters may select organizations with a code equal to, equal to or greater than, or equal to or less than the asset code desired.

<b>Code</b>	<b>Description (\$)</b>
0	0
1	1 - 9,999
2	10,000 - 24,999
3	25,000 - 99,999
4	100,000 - 499,999
5	500,000 - 999,999
6	1,000,000 - 4,999,999
7	5,000,000 - 9,999,999
8	10,000,000 - 49,999,999
9	≥ 50,000,000

INCOME CODES

Income Codes relate to the amount of income shown on the most recent Form 990 series return. The parameters for selecting income codes are the same as for asset codes.

ASSET AMOUNT

Asset Amount is an amount from the most recent Form 990 series return filed by the organization. This field is dollars only.

INCOME AMOUNT

Income Amount is a computer generated amount from the most recent Form 990 series return filed by the organization. Income Amount is computer generated using Part VIII, Line 1h(A), Contributions/Gifts; plus Part VIII, Line 2g(A), Program Revenue; plus Part VIII, Line 3(A), Investment Income; plus Part VIII, Line 4(A), Tax Exempt Bonds proceeds; plus Part VIII, Line 5(A), Royalties Income; plus Part VIII, Line 6d(A), Rental Income computer generated; plus Part VIII, Line 7d(A), Net Gain/Loss amount; plus Part VIII, Line 8c(A), Net Fundraising amount computer generated; plus Part VIII, Line 9c(A), Net Gaming amount computer generated; plus Part VIII, Line 10c(A), Net Inventory Sales computer generated; plus Part VIII, Line 11e(A), Miscellaneous Revenue. This field is dollars only.

On Form 990-EZ, Income Amount is a computer generated amount using Part 1, Line 1, Total Contributions/Gifts; plus Part I, Line 2, Program Services amount; plus Part 1, Line 2, Dues and Assessments; plus Part I, Line 4, Investment Income; plus Part I, Line 5c, Sale of Assets; plus Part I, Line 6c, Net Income fundraising; plus, Part I, Line 7c, Gross Profit computer generated; plus, Part I, Line 8, Other Revenue. This field is dollars only.

FORM 990 REVENUE AMOUNT FIELD

This is the amount from Part VIII, Line 12(A) for Form 990 or Part 1, Line 9 for Form 990-EZ. This field is dollars only.

RULING DATE

This is the month and year(YYYYMM)of a ruling or determination letter recognizing the organization's exempt status.

TAX PERIOD

This is the tax period of the latest return filed (YYYYMM).

AFFILIATION CODE

Affiliation Code defines the organizational grouping.

<u>Code</u>	<u>Description</u>
1	<u>Central</u> - This code is used if the organization is a central type organization (no group exemption) of a National, Regional or Geographic grouping of organizations.
2	<u>Intermediate</u> - This code is used if the organization is an intermediate organization (no group exemption) of a National, Regional or Geographic grouping of organizations (such as a state headquarters of a national organization).
3	<u>Independent</u> - This code is used if the organization is an independent organization or an independent auxiliary (i.e., not affiliated with a National, Regional, or Geographic grouping of organizations).
6	<u>Central</u> - This code is used if the organization is a parent (group ruling) and is not a church or 501(c)(1) organization.
7	<u>Intermediate</u> - This code is used if the organization is an group exemption intermediate organization of a National, Regional or Geographic grouping of organizations.
8	<u>Central</u> - This code is used if the organization is a parent (group ruling) and is a church or 501(c)(1) organization.
9	<u>Subordinate</u> - This code is used if the organization is a subordinate in a group ruling.

DEDUCTIBILITY CODE

Deductibility Code signifies whether contributions made to an organization are deductible.

<u>Code</u>	<u>Description</u>
1	Contributions are deductible.
2	Contributions are not deductible.
4	Contributions are deductible by treaty (foreign organizations).

GROUP EXEMPTION NUMBER (GEN)

This is an internal number assigned to central/parent organizations holding group determination letters.

ACCOUNTING PERIOD

This designates the accounting period ending date (Jan - Dec) of the organization. Under Standard Extract selection criteria, only one specific two digit (01-12) accounting period may be selected for extraction.

TYPE OF ORGANIZATION CODE

This defines the type of organization as follows:

- 1. Corporation
- 2. Trust
- 3. Co-operative
- 4. Partnership
- 5. Association

SUBSECTION CODE

Subsection Codes are the codes shown under section 501(c) of the Internal Revenue Code of 1986 which define the category under which an organization may be exempt. A table of subsection and classification codes can be found on page 6. From one to three subsection codes may be selected per request. If classification code is also selected only one subsection code may be selected.

CLASSIFICATION CODE

This code identifies the type of organization or the purpose for which it was established. One to four different codes may be present in this field.

FOUNDATION CODE

The program can select either the single foundation code requested from the following list, or one of the following ranges of codes:

- 1. 02-04
- 2. 10-15
- 3. 16-18
- 4. 10-18

Code    Description

00	All organizations except 501(c)(3)
02	Private operating foundation exempt from paying excise taxes or investment income
03	Private operating foundation (other)
04	Private nonoperating foundation
09	Suspense
10	Church
11	School
12	Hospital or medical research organization
13	Organization which operates for benefit of college or university and is owned or operated by a governmental unit
14	Governmental unit
15	Organization which receives a substantial part of its support from a governmental unit or the general public
16	Organization that normally receives no more than one-third of its support from gross investment income and unrelated business income and at the same time more than one-third of its support from contributions, fees, and gross receipts related to exempt purposes.
17	Organizations operated solely for the benefit of and in conjunction with organizations described in 10 through 16 above.
18	Organization organized and operated to test for public safety

FILING REQUIREMENT CODE

This indicates the primary return(s) the organization is required to file. The FR Code for 990 or 990EZ are located in the first two positions of the field. The FR Code for the 990PF is located in position 3 of the field.

<u>FR(Postions1,2)</u>	<u>Form Numbers</u>
03	990 - Group return
07	990 - Government 501(c)(1)
01	990 (all other) or 990EZ return
02	990 - Not required to file (income less than \$25,000)
06	990 - Not required to file (church)
13	990 - Not required to file (religious organization)
14	990 - Not required to file (instrumentalities of states or political subdivisions)
00	990 - Not required to file(all other)
<u>FR(Postion 3)</u>	<u>Form Numbers</u>
1	990 - PF return
0	No 990PF return

TABLE OF EO SUBSECTION AND CLASSIFICATION CODES

<u>Subsection Code</u>	<u>Classification Code</u>	<u>Description</u>
01	1	Government Instrumentality
02	1	Title-Holding Corporation
03	1	Charitable Organization
03	2	Educational Organization
03	3	Literary Organization
03	4	Organization to Prevent Cruelty to Animals
03	5	Organization to Prevent Cruelty to Children
03	6	Organization for Public Safety Testing
03	7	Religious Organization
03	8	Scientific Organization
04	1	Civic League
04	2	Local Association of Employees
04	3	Social Welfare Organization
05	1	Agricultural Organization
05	2	Horticultural Organization
05	3	Labor Organization
06	1	Board of Trade
06	2	Business League
06	3	Chamber of Commerce
06	4	Real Estate Board
07	1	Pleasure, Recreational, or Social Club
08	1	Fraternal Beneficiary Society, Order or Association
09	1	Voluntary Employees' Beneficiary Association (Non-Gov't. Emps.)
09	2	Voluntary Employees' Beneficiary Association (Gov't. Emps.)
10	1	Domestic Fraternal Societies Associations
11	1	Teachers Retirement Fund Assoc.
12	1	Benevolent Life Insurance Assoc.
12	2	Mutual Ditch or Irrigation Co.
12	3	Mutual Cooperative Telephone Co.
12	4	Organization Like Those on Three Preceding Lines
13	1	Burial Association
13	2	Cemetery Company
14	1	Credit Union
14	2	Other Mutual Corp. or Assoc.
15	1	Mutual Insurance Company or Assoc. Other Than Life or Marine
16	1	Corp. Financing Crop Operations
17	1	Supplemental Unemployment Compensation Trust or Plan
18	1	Employee Funded Pension Trust (Created Before 6/25/59)
19	1	Post or Organization of War Veterans
20	1	Legal Service Organization
21	1	Black Lung Trust
22	1	Multiemployer Pension Plan
23	1	Veterans Assoc. Formed Prior to 1880
24	1	Trust Described in Sect. 4049 of ERISA
25	1	Title Holding Co. for Pensions, etc.

26	1	State-Sponsored High Risk Health Insurance Organizations
27	1	State-Sponsored Workers' Compensation Reinsurance
40	1	Apostolic and Religious Org.(501(d))
50	1	Cooperative Hospital Service Organization (501(e))
60	1	Cooperative Service Organization of Operating Educational Org. (501(f))
70	1	Child Care Organization (501(k))
71	1	Charitable Risk Pool
81	1	Qualified State-Sponsored Tuition Program

## ACTIVITY CODES

An organization may list up to three activity codes on Forms 1023 and 1024. These are codes that reflect an organization's purposes, activities, operations, or type. From one to three activity codes may be selected per request. The Activity Code is historical only and is no longer updated.

### Religious Activities

- 001 Church, synagogue, etc
- 002 Association or convention of churches
- 003 Religious order
- 004 Church auxiliary
- 005 Mission
- 006 Missionary activities
- 007 Evangelism
- 008 Religious publishing activities
- Book store (use 918)
- Genealogical activities (use 094)
- 029 Other religious activities

### Schools, Colleges and Related Activities

- 030 School, college, trade school, etc.
- 031 Special school for the blind, handicapped, etc
- 032 Nursery school
- Day care center (use 574)
- 033 Faculty group
- 034 Alumni association or group
- 035 Parent or parent-teachers association
- 036 Fraternity or sorority
- Key club (use 323)
- 037 Other student society or group
- 038 School or college athletic association
- 039 Scholarships for children of employees
- 040 Scholarships (other)
- 041 Student loans
- 042 Student housing activities
- 043 Other student aid
- 044 Student exchange with foreign country
- 045 Student operated business
- Financial support of schools, colleges, etc. (use 602)
- Achievement prizes or awards (use 914)
- Student bookstore (use 918)
- Student travel (use 299)
- Scientific research (see Scientific Research Activities)
- 046 Private school
- 059 Other school related activities



Cultural, Historical of Other Educational Activities

- 060 Museum, zoo, planetarium, etc.
- 061 Library
- 062 Historical site, records or reenactment
- 063 Monument
- 064 Commemorative event (centennial, festival, pageant, etc.)
- 065 Fair
- 088 Community theatrical group
- 089 Singing society or group
- 090 Cultural performances
- 091 Art exhibit
- 092 Literary activities
- 093 Cultural exchanges with foreign country
- 094 Genealogical activities
  - Achievement prizes awards (use 914)
  - Gifts or grants to individuals (use 561)
  - Financial support of cultural organizations (use 602)
- 119 Other cultural or historical activities

Other Instructions and Training Activities

- 120 Publishing activities
- 121 Radio or television broadcasting
- 122 Producing films
- 123 Discussion groups, forums, panels lectures, etc.
- 124 Study and research (non-scientific)
- 125 Giving information or opinion (see also Advocacy)
- 126 Apprentice training
  - Travel tours (use 299)
- 149 Other instruction and training

Health Services and Related Activities

- 150 Hospital
- 151 Hospital auxiliary
- 152 Nursing or convalescent home
- 153 Care and housing for the aged (see also 382)
- 154 Health clinic
- 155 Rural medical facility
- 156 Blood bank
- 157 Cooperative hospital service organization
- 158 Rescue and emergency service
- 159 Nurses register or bureau
- 160 Aid to the handicapped (see also 031)
- 161 Scientific research (diseases)
- 162 Other medical research
- 163 Health insurance (medical, dental, optical, etc.)
- 164 Prepared group health plan
- 165 Community health planning
- 166 Mental health care
- 167 Group medical practice association
- 168 In-faculty group practice association
- 169 Hospital pharmacy, parking facility, food services, etc.
- 179 Other health services

#### Scientific Research Activities

- 180 Contact or sponsored scientific research for industry
- 181 Scientific research for government
- Scientific research (diseases)(use 161)
- 199 Other scientific research activities

#### Business and Professional Organizations

- 200 Business promotion (chamber of commerce, business league, etc.
- 201 Real estate association
- 202 Board of trade
- 203 Regulating business
- 204 Promotion of fair business practices
- 205 Professional association
- 206 Professional association auxiliary
- 207 Industry trade shows
- 208 Convention displays
- Testing products of public safety (use 905)
- 209 Research, development and testing
- 210 Professional athletic league
- Attracting new industry (use 403)
- Publishing activities (use 120)
- Insurance or other benefits for members (see Employee or Membership Benefit Organizations)
- 211 Underwriting municipal insurance
- 212 Assigned risk insurance activities
- 213 Tourist bureau
- 229 Other business or professional group

#### Farming and Related Activities

- 230 Farming
- 231 Farm bureau
- 232 Agricultural group
- 233 Horticultural group
- 234 Farmers cooperative marketing or purchasing
- 235 Farmers cooperative marketing or purchasing
- FFA, FHA, 4-H club, etc (use 322)
- Fair (use 065)
- 236 Dairy herd improvement association
- 237 Breeders association
- 249 Other farming and related activities

#### Mutual Organizations

- 250 Mutual ditch, irrigation, telephone, electric company or like organization
- 251 Credit union
- 252 Reserve funds or insurance for domestic building and loan association, cooperative bank, or mutual savings bank
- 253 Mutual insurance company
- 254 Corporation organized under an Act of Congress (see also use (904)
- Farmers cooperative marketing or purchasing (use 234)
- Cooperative hospital service organization (use 157)
- 259 Other mutual organization

Employee of Membership Benefit Organizations

- 260 Fraternal Beneficiary society, order, or association
- 261 Improvement of conditions of workers
- 262 Association of municipal employees
- 263 Association of employees
- 264 Employee or member welfare association
- 265 Sick, accident, death, or similar benefits
- 266 Strike benefits
- 267 Unemployment benefits
- 268 Pension or retirement benefits
- 269 Vacation benefits
- 279 Other services or benefits to members or employees

Sports, Athletic Recreational and Social Activities

- 280 Country club
- 281 Hobby club
- 282 Dinner club
- 283 Variety club
- 284 Dog club
- 285 Women's club
  - Garden club (use 356)
- 286 Hunting or fishing club
- 287 Swimming or tennis club
- 288 Other sports club
  - Boys Club, Little League, etc (use 321)
- 296 Community center
- 297 Community recreational facilities (park, playground, etc)
- 298 Training in sports
- 299 Travel tours
- 300 Amateur athletic association
  - School or college athletic association (use 038)
- 301 Fundraising athletic or sports event
- 317 Other sports or athletic activities
- 318 Other recreational activities
- 319 Other social activities

Youth Activities

- 320 Boy Scouts, Girl Scouts, etc.
- 321 Boys Club, Little League, etc.
- 322 FFA, FHA, 4-H club, etc.
- 323 Key club
- 324 YMCA, YWCA, YMCA, etc.
- 325 Camp
- 326 Care and housing of children (orphanage, etc)
- 327 Prevention of cruelty to children
- 328 Combat juvenile delinquency
- 349 Other youth organization or activities

Conservation, Environmental and Beautification Activities

- 350 Preservation of natural resources (conservation)
- 351 Combating or preventing pollution (air, water, etc)
- 352 Land acquisition for preservation
- 353 Soil or water conservation
- 354 Preservation of scenic beauty
  - Litigation (see Litigation and Legal Aid Activities)
  - Combat community deterioration (use 402)
- 355 Wildlife sanctuary or refuge

- 356 Garden club
- 379 Other conservation, environmental or beautification activities

Housing Activities

- 380 Low-income housing
- 381 Low and moderate income housing
- 382 Housing for the aged (see also 153)
  - Nursing or convalescent home (use 152)
  - Student housing (use 042)
  - Orphanage (use 326)
- 398 Instruction and guidance on housing
- 399 Other housing activities

Inner City or Community Activities

- 400 Area development, redevelopment of renewal
  - Housing (see Housing Activities)
- 401 Homeowners association
- 402 Other activity aimed t combating community deterioration
- 403 Attracting new industry or retaining industry in an area
- 404 Community promotion
  - Community recreational facility (use 297)
  - Community center (use 296)
- 405 Loans or grants for minority businesses
  - Job training, counseling, or assistance (use 566)
  - Day care center (use 574)
  - Referral service (social agencies) (use 569)
  - Legal aid to indigents (use 462)
- 406 Crime prevention
- 407 Voluntary firemen's organization or auxiliary
  - Rescue squad (use 158)
- 408 Community service organization
- 429 Other inner city or community benefit activities

Civil Rights Activities

- 430 Defense of human and civil rights
- 431 Elimination of prejudice and discrimination (race, religion, sex, national origin, etc)
- 432 Lessen neighborhood tensions
- 449 Other civil rights activities

Litigation and Legal Aid Activities

- 460 Public interest litigation activities
- 461 Other litigation or support of litigation
- 462 Legal aid to indigents
- 463 Providing bail
- 465 Plan under IRC section 120

Legislative and Political Activities

- 480 Propose, support, or oppose legislation
- 481 Voter information on issues or candidates
- 482 Voter education (mechanics of registering, voting etc.)
- 483 Support, oppose, or rate political candidates
- 484 Provide facilities or services for political campaign activities
- 509 Other legislative and political activities

Advocacy Attempt to influence public opinion concerning

- 510 Firearms control
- 511 Selective Service System
- 512 National defense policy
- 513 Weapons systems
- 514 Government spending
- 515 Taxes or tax exemption
- 516 Separation of church and state
- 517 Government aid to parochial schools
- 518 U.S. foreign policy
- 519 U.S. military involvement
- 520 Pacifism and peace
- 521 Economic-political system of U.S.
- 522 Anti-communism
- 523 Right to work
- 524 Zoning or rezoning
- 525 Location of highway or transportation system
- 526 Rights of criminal defendants
- 527 Capital punishment
- 528 Stricter law enforcement
- 529 Ecology or conservation
- 530 Protection of consumer interests
- 531 Medical care service
- 532 Welfare systems
- 533 Urban renewal
- 534 Busing student to achieve racial balance
- 535 Racial integration
- 536 Use of intoxicating beverage
- 537 Use of drugs or narcotics
- 538 Use of tobacco
- 539 Prohibition of erotica
- 540 Sex education in public schools
- 541 Population control
- 542 Birth control methods
- 543 Legalized abortion
- 559 Other matters

Other Activities Directed to Individuals

- 560 Supplying money, goods or services to the poor
- 561 Gifts or grants to individuals (other than scholarships)
  - Scholarships for children of employees (use 039)
  - Scholarships (other) (use 040)
  - Student loans (use 041)
- 562 Other loans to individuals
- 563 Marriage counseling
- 564 Family planning
- 565 Credit counseling and assistance
- 566 Job training, counseling, or assistance
- 567 Draft counseling
- 568 Vocational counseling
- 569 Referral service (social agencies)
- 572 Rehabilitating convicts or ex-convicts
- 573 Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.
- 574 Day care center
- 575 Services for the aged (see also 153 ad 382)
  - Training for aid to the handicapped (see 031 and 160)

Other Activities Directed to Other Organizations

- 600 Community Chest, United Way, etc.
- 601 Booster club
- 602 Gifts, grants, or loans to other organizations
- 603 Non-financial services of facilities to other organizations

Other Purposes and Activities

- 900 Cemetery or burial activities
- 901 Perpetual (care fund (cemetery, columbarium, etc)
- 902 Emergency or disaster aid fund
- 903 Community trust or component
- 904 Government instrumentality or agency (see also 254)
- 905 Testing products for public safety
- 906 Consumer interest group
- 907 Veterans activities
- 908 Patriotic activities
- 910 Domestic organization with activities outside U.S.
- 911 Foreign organization
- 912 Title holding corporation
- 913 Prevention of cruelty to animals
- 914 Achievement prizes or awards
- 915 Erection or maintenance of public building or works
- 916 Cafeteria, restaurant, snack bar, food services, etc.
- 917 Thrift shop, retail outlet, etc.
- 918 Book, gift or supply store
- 919 Advertising
- 920 Association of employees
- 921 Loans or credit reporting
- 922 Endowment fund or financial services
- 923 Indians (tribes, cultures, etc.)
- 924 Traffic or tariff bureau
- 925 Section 501(c)(1) with 50% deductibility
- 926 Government instrumentality other than section 501(c)
- 927 Fundraising
- 928 4947(a)(2) trust
- 930 Prepaid legal services plan exempt under IRC section 501(c)(20)
- 931 Withdrawal liability payment fund
- 990 Section 501(k) child care organization

## National Taxonomy of Exempt Entities (NTEE) Codes

The National Taxonomy of Exempt Entities (NTEE) code is a four digit code used to classify an exempt IRC 501(C)(3) organization (the selection by NTEE code is based upon the first three digits). The first digit is a letter listed in the table below which defines the general category. The second and third digits define the general type of organization with in the category as listed on the table beginning on the next page. The fourth digit further divides the type of organization and is not presented here.

### CODE

- A) Art, Culture, and Humanities
- B) Education Institutions and Related Activities
- C) Environmental Quality Protection and Beautification
- D) Animal Related
- E) Health General and Rehabilitative
- F) Mental Health Crisis Intervention
- G) Disease Disorders Medical Disciplines
- H) Medical Research
- I) Crime Legal Related
- J) Employment Job Related
- K) Food Agriculture and Nutrition
- L) Housing Shelter
- M) Public Safety Disaster Preparedness and Relief
- N) Recreation Sports Leisure Athletics
- O) Youth Development
- P) Human Services Multipurpose and other
- Q) International Foreign Affairs and National Security
- R) Civil Rights Social Action Advocacy
- S) Community Improvement Capacity Building
- T) Philanthropy Voluntarism and Grant making Foundations
- U) Science and Technology Research Institutes Services
- V) Social Science Research Institutes
- W) Public Society Benefit Multipurpose
- X) Religion Related Spiritual Development
- Y) Mutual, Membership Benefit Organizations, Other
- Z) Internal Use

NATIONAL TAXONOMY OF EXEMPT ENTITIES - CORE CODES

\*N.E.C. (Not Elsewhere Classified)

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 Fund Raising 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 & Technical Assistance
- B03 Professional Societies, Associations
- B05 Research Institutes and/or Public Policy Analysis
- B11 Single Organization Support
- B12 Fund Raising 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 & Technical Assistance
- C03 Professional Societies, Associations
- C05 Research Institutes and/or Public Policy Analysis
- C11 Single Organization Support
- C12 Fund Raising 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 & Technical Assistance
- D03 Professional Societies, Associations
- D05 Research Institutes and/or Public Policy Analysis
- D11 Single Organization Support
- D12 Fund Raising 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 & Technical Assistance
- E03 Professional Societies, Associations
- E05 Research Institutes and/or Public Policy Analysis
- E11 Single Organization Support
- E12 Fund Raising 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 Services)
- 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 & Technical Assistance
- F03 Professional Societies, Associations
- F05 Research Institutes and/or Public Policy Analysis
- F11 Single Organization Support
- F12 Fund Raising 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 & Technical Assistance
- G03 Professional Societies, Associations
- G05 Research Institutes and/or Public Policy Analysis
- G11 Single Organization Support
- G12 Fund Raising 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 & Technical Assistance
- H03 Professional Societies, Associations
- H05 Research Institutes and/or Public Policy Analysis
- H11 Single Organization Support
- H12 Fund Raising 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 & Technical Assistance
- I03 Professional Societies, Associations
- I05 Research Institutes and/or Public Policy Analysis
- I11 Single Organization Support
- I12 Fund Raising 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 & Technical Assistance
- J03 Professional Societies, Associations
- J05 Research Institutes and/or Public Policy Analysis
- J11 Single Organization Support
- J12 Fund Raising 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 & Technical Assistance
- K03 Professional Societies, Associations
- K05 Research Institutes and/or Public Policy Analysis
- K11 Single Organization Support
- K12 Fund Raising 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 & Technical Assistance
- L03 Professional Societies, Associations
- L05 Research Institutes and/or Public Policy Analysis
- L11 Single Organization Support
- L12 Fund Raising 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 & Technical Assistance
- M03 Professional Societies, Associations
- M05 Research Institutes and/or Public Policy Analysis
- M11 Single Organization Support
- M12 Fund Raising 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 & Technical Assistance
- N03 Professional Societies, Associations
- N05 Research Institutes and/or Public Policy Analysis
- N11 Single Organization Support
- N12 Fund Raising 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 & Technical Assistance
- O03 Professional Societies, Associations
- O05 Research Institutes and/or Public Policy Analysis
- O11 Single Organization Support
- O12 Fund Raising 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 & Technical Assistance  
 P03 Professional Societies, Associations  
 P05 Research Institutes and/or Public Policy Analysis  
 P11 Single Organization Support  
 P12 Fund Raising 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 & Technical Assistance  
 Q03 Professional Societies, Associations

Q05 Research Institutes and/or Public Policy Analysis  
Q11 Single Organization Support  
Q12 Fund Raising 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 (R)

R01 Alliance/Advocacy Organizations  
R02 Management & Technical Assistance  
R03 Professional Societies, Associations  
R05 Research Institutes and/or Public Policy Analysis  
R11 Single Organization Support  
R12 Fund Raising 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 & Technical Assistance  
S03 Professional Societies, Associations  
S05 Research Institutes and/or Public Policy Analysis  
S11 Single Organization Support  
S12 Fund Raising 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 & Technical Assistance  
T03 Professional Societies, Associations  
T05 Research Institutes and/or Public Policy Analysis  
T11 Single Organization Support  
T12 Fund Raising 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 Fund Raising 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 & Technical Assistance  
U03 Professional Societies, Associations  
U05 Research Institutes and/or Public Policy Analysis  
U11 Single Organization Support  
U12 Fund Raising 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 & Technical Assistance  
V03 Professional Societies, Associations  
V05 Research Institutes and/or Public Policy Analysis  
V11 Single Organization Support  
V12 Fund Raising 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 & Technical Assistance  
W03 Professional Societies, Associations  
W05 Research Institutes and/or Public Policy Analysis  
W11 Single Organization Support  
W12 Fund Raising 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 & Technical Assistance  
X03 Professional Societies, Associations  
X05 Research Institutes and/or Public Policy Analysis  
X11 Single Organization Support  
X12 Fund Raising 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 & Technical Assistance  
Y03 Professional Societies, Associations  
Y05 Research Institutes and/or Public Policy Analysis  
Y11 Single Organization Support  
Y12 Fund Raising 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