INTERNAL REVENUE SERVICE

INSTRUCTIONS FOR REQUESTING INFORMATION ON EXEMPT ORGANIZATIONS
(EFFECTIVE JANUARY 2010)
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<td>6</td>
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<td>6</td>
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<td>6</td>
</tr>
<tr>
<td>Accounting Period</td>
<td>6</td>
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<td>6</td>
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<tr>
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<td>6</td>
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<td>15</td>
</tr>
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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

-3-
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.

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

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 11c(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 I, 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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Central - This code is used if the organization is a central type organization (no group exemption) of a National, Regional or Geographic grouping of organizations.</td>
</tr>
<tr>
<td>2</td>
<td>Intermediate - 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).</td>
</tr>
<tr>
<td>3</td>
<td>Independent - 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).</td>
</tr>
<tr>
<td>6</td>
<td>Central - This code is used if the organization is a parent (group ruling) and is not a church or 501(c)(1) organization.</td>
</tr>
<tr>
<td>7</td>
<td>Intermediate - This code is used if the organization is a group exemption intermediate organization of a National, Regional or Geographic grouping of organizations.</td>
</tr>
<tr>
<td>8</td>
<td>Central - This code is used if the organization is a parent (group ruling) and is a church or 501(c)(1) organization.</td>
</tr>
<tr>
<td>9</td>
<td>Subordinate - This code is used if the organization is a subordinate in a group ruling.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Contributions are deductible.</td>
</tr>
<tr>
<td>2</td>
<td>Contributions are not deductible.</td>
</tr>
<tr>
<td>4</td>
<td>Contributions are deductible by treaty (foreign organizations).</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>00</td>
<td>All organizations except 501(c)(3)</td>
</tr>
<tr>
<td>02</td>
<td>Private operating foundation exempt from paying excise taxes or investment income</td>
</tr>
<tr>
<td>03</td>
<td>Private operating foundation (other)</td>
</tr>
<tr>
<td>04</td>
<td>Private nonoperating foundation</td>
</tr>
<tr>
<td>09</td>
<td>Suspense</td>
</tr>
<tr>
<td>10</td>
<td>Church</td>
</tr>
<tr>
<td>11</td>
<td>School</td>
</tr>
<tr>
<td>12</td>
<td>Hospital or medical research organization</td>
</tr>
<tr>
<td>13</td>
<td>Organization which operates for benefit of college or university and is owned or operated by a governmental unit</td>
</tr>
<tr>
<td>14</td>
<td>Governmental unit</td>
</tr>
<tr>
<td>15</td>
<td>Organization which receives a substantial part of its support from a governmental unit or the general public</td>
</tr>
<tr>
<td>16</td>
<td>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</td>
</tr>
<tr>
<td>17</td>
<td>Organizations operated solely for the benefit of and in conjunction with organizations described in 10 through 16 above.</td>
</tr>
<tr>
<td>18</td>
<td>Organization organized and operated to test for public safety</td>
</tr>
</tbody>
</table>
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.

FR(Positions1,2) Form Numbers

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)

FR(Position 3) Form Numbers

1  990 - PF return
0  No 990PF return

TABLE OF EO SUBSECTION AND CLASSIFICATION CODES

<table>
<thead>
<tr>
<th>Subsection Code</th>
<th>Classification Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>1</td>
<td>Government Instrumentality</td>
</tr>
<tr>
<td>02</td>
<td>1</td>
<td>Title-Holding Corporation</td>
</tr>
<tr>
<td>03</td>
<td>1</td>
<td>Charitable Organization</td>
</tr>
<tr>
<td>03</td>
<td>2</td>
<td>Educational Organization</td>
</tr>
<tr>
<td>03</td>
<td>3</td>
<td>Literary Organization</td>
</tr>
<tr>
<td>03</td>
<td>4</td>
<td>Organization to Prevent Cruelty to Animals</td>
</tr>
<tr>
<td>03</td>
<td>5</td>
<td>Organization to Prevent Cruelty to Children</td>
</tr>
<tr>
<td>03</td>
<td>6</td>
<td>Organization for Public Safety Testing</td>
</tr>
<tr>
<td>03</td>
<td>7</td>
<td>Religious Organization</td>
</tr>
<tr>
<td>03</td>
<td>8</td>
<td>Scientific Organization</td>
</tr>
<tr>
<td>04</td>
<td>1</td>
<td>Civic League</td>
</tr>
<tr>
<td>04</td>
<td>2</td>
<td>Local Association of Employees</td>
</tr>
<tr>
<td>04</td>
<td>3</td>
<td>Social Welfare Organization</td>
</tr>
<tr>
<td>05</td>
<td>1</td>
<td>Agricultural Organization</td>
</tr>
<tr>
<td>05</td>
<td>2</td>
<td>Horticultural Organization</td>
</tr>
<tr>
<td>05</td>
<td>3</td>
<td>Labor Organization</td>
</tr>
<tr>
<td>06</td>
<td>1</td>
<td>Board of Trade</td>
</tr>
<tr>
<td>06</td>
<td>2</td>
<td>Business League</td>
</tr>
<tr>
<td>06</td>
<td>3</td>
<td>Chamber of Commerce</td>
</tr>
<tr>
<td>06</td>
<td>4</td>
<td>Real Estate Board</td>
</tr>
<tr>
<td>07</td>
<td>1</td>
<td>Pleasure, Recreational, or Social Club</td>
</tr>
<tr>
<td>08</td>
<td>1</td>
<td>Fraternal Beneficiary Society, Order or Association</td>
</tr>
<tr>
<td>09</td>
<td>1</td>
<td>Voluntary Employees' Beneficiary Association (Non-Gov't. Emps.)</td>
</tr>
<tr>
<td>09</td>
<td>2</td>
<td>Voluntary Employees' Beneficiary Association (Gov't. Emps.)</td>
</tr>
<tr>
<td>10</td>
<td>1</td>
<td>Domestic Fraternal Societies Associations</td>
</tr>
<tr>
<td>11</td>
<td>1</td>
<td>Teachers Retirement Fund Assoc.</td>
</tr>
<tr>
<td>12</td>
<td>1</td>
<td>Benevolent Life Insurance Assoc.</td>
</tr>
<tr>
<td>12</td>
<td>2</td>
<td>Mutual ditch or Irrigation Co.</td>
</tr>
<tr>
<td>12</td>
<td>3</td>
<td>Mutual Cooperative Telephone Co.</td>
</tr>
<tr>
<td>12</td>
<td>4</td>
<td>Organization Like Those on Three Preceding Lines</td>
</tr>
<tr>
<td>13</td>
<td>1</td>
<td>Burial Association</td>
</tr>
<tr>
<td>13</td>
<td>2</td>
<td>Cemetery Company</td>
</tr>
<tr>
<td>14</td>
<td>1</td>
<td>Credit Union</td>
</tr>
<tr>
<td>14</td>
<td>2</td>
<td>Other Mutual Corp. or Assoc.</td>
</tr>
<tr>
<td>15</td>
<td>1</td>
<td>Mutual Insurance Company or Assoc. Other Than Life or Marine</td>
</tr>
<tr>
<td>16</td>
<td>1</td>
<td>Corp. Financing Crop Operations</td>
</tr>
<tr>
<td>17</td>
<td>1</td>
<td>Supplemental Unemployment Compensation Trust or Plan</td>
</tr>
<tr>
<td>18</td>
<td>1</td>
<td>Employee Funded Pension Trust (Created Before 6/25/59)</td>
</tr>
<tr>
<td>19</td>
<td>1</td>
<td>Post or Organization of War Veterans</td>
</tr>
<tr>
<td>20</td>
<td>1</td>
<td>Legal Service Organization</td>
</tr>
<tr>
<td>21</td>
<td>1</td>
<td>Black Lung Trust</td>
</tr>
<tr>
<td>22</td>
<td>1</td>
<td>Multiemployer Pension Plan</td>
</tr>
<tr>
<td>23</td>
<td>1</td>
<td>Veterans Assoc. Formed Prior to 1880</td>
</tr>
<tr>
<td>24</td>
<td>1</td>
<td>Trust Described in Sect. 4049 of ERISA</td>
</tr>
<tr>
<td>25</td>
<td>1</td>
<td>Title Holding Co. for Pensions, etc.</td>
</tr>
</tbody>
</table>
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 at 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)
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
<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>510</td>
<td>Firearms control</td>
</tr>
<tr>
<td>511</td>
<td>Selective Service System</td>
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<tr>
<td>512</td>
<td>National defense policy</td>
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<tr>
<td>513</td>
<td>Weapons systems</td>
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<td>514</td>
<td>Government spending</td>
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<tr>
<td>515</td>
<td>Taxes or tax exemption</td>
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<tr>
<td>516</td>
<td>Separation of church and state</td>
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<tr>
<td>517</td>
<td>Government aid to parochial schools</td>
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<td>518</td>
<td>U.S. foreign policy</td>
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<td>519</td>
<td>U.S. military involvement</td>
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<td>520</td>
<td>Pacifism and peace</td>
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<tr>
<td>521</td>
<td>Economic-political system of U.S.</td>
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<td>522</td>
<td>Anti-communism</td>
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<td>523</td>
<td>Right to work</td>
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<tr>
<td>524</td>
<td>Zoning or rezoning</td>
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<tr>
<td>525</td>
<td>Location of highway or transportation system</td>
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<td>526</td>
<td>Rights of criminal defendants</td>
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<td>527</td>
<td>Capital punishment</td>
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<tr>
<td>528</td>
<td>Stricter law enforcement</td>
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<tr>
<td>529</td>
<td>Ecology or conservation</td>
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<td>530</td>
<td>Protection of consumer interests</td>
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<td>531</td>
<td>Medical care service</td>
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<td>532</td>
<td>Welfare systems</td>
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<tr>
<td>533</td>
<td>Urban renewal</td>
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<td>534</td>
<td>Busing student to achieve racial balance</td>
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<tr>
<td>535</td>
<td>Racial integration</td>
</tr>
<tr>
<td>536</td>
<td>Use of intoxicating beverage</td>
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<td>537</td>
<td>Use of drugs or narcotics</td>
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<tr>
<td>538</td>
<td>Use of tobacco</td>
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<tr>
<td>539</td>
<td>Prohibition of erotica</td>
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<tr>
<td>540</td>
<td>Sex education in public schools</td>
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<tr>
<td>541</td>
<td>Population control</td>
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<tr>
<td>542</td>
<td>Birth control methods</td>
</tr>
<tr>
<td>543</td>
<td>Legalized abortion</td>
</tr>
<tr>
<td>544</td>
<td>Other matters</td>
</tr>
</tbody>
</table>

**Other Activities Directed to Individuals**

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>560</td>
<td>Supplying money, goods or services to the poor</td>
</tr>
<tr>
<td>561</td>
<td>Gifts or grants to individuals (other than scholarships)</td>
</tr>
<tr>
<td>562</td>
<td>Other loans to individuals</td>
</tr>
<tr>
<td>563</td>
<td>Marriage counseling</td>
</tr>
<tr>
<td>564</td>
<td>Family planning</td>
</tr>
<tr>
<td>565</td>
<td>Credit counseling an assistance</td>
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<tr>
<td>566</td>
<td>Job training, counseling, or assistance</td>
</tr>
<tr>
<td>567</td>
<td>Draft counseling</td>
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<tr>
<td>568</td>
<td>Vocational counseling</td>
</tr>
<tr>
<td>569</td>
<td>Referral service (social agencies)</td>
</tr>
<tr>
<td>572</td>
<td>Rehabilitating convicts or ex-convicts</td>
</tr>
<tr>
<td>573</td>
<td>Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.</td>
</tr>
<tr>
<td>574</td>
<td>Day care center</td>
</tr>
<tr>
<td>575</td>
<td>Services for the aged (see also 153 ad 382)</td>
</tr>
</tbody>
</table>

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**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 pries of awards
915 Erection or maintenance of public building or works
916 Cafeteria, restaurant, snack bar, food services, etc.
917 Thrift ship, 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 pan 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 within 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
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
Community Improvement, Capacity Building N.E.C.

T Phanthropy, 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

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<tr>
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<tr>
<td>W</td>
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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