

## IRS APPENDIX

Attached and incorporated into these Policies and Procedure is annotated information from the IRS website. Directors shall follow the procedure described to:

1. Learn whether a particular CO is a 501(c)(3) and is in good standing with the IRS, and
2. Document the CO's status for inclusion in the Organization Abstract.



# 1. GO TO THIS PAGE.

## Exempt Organizations Select Check

*Exempt Organizations Select Check* is an on-line search tool that allows users to select an exempt organization and check certain information about its federal tax status and filings. It consolidates three former search sites into one, providing expanded search capability and a more efficient way to search for organizations that:

- Are eligible to receive tax-deductible charitable contributions (**Publication 78 data**). Users may rely on this list in determining deductibility of contributions (just as they did when Publication 78 was a separate electronic publication rather than part of *Select Check*).  
**Updated data posting date: 3-11-2013**
- Have had their tax-exempt status automatically revoked under the law because they have not filed Form 990 series returns or notices annually as required for three consecutive years (**Auto-Revocation List**).  
**Updated data posting date: 3-11-2013**
- Have filed a Form 990-N (**e-Postcard**) annual electronic notice. (Most small organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, unless they choose instead to file a completed Form 990 or Form 990-EZ.)  
**Updated data posting date: 3-25-2013**

[A tip for organizations and donors about the timing of data updates.](#)

In addition to searching for a particular organization, users may download a complete list of each of the three types of organizations through *Exempt Organizations Select Check*.

Exempt Organizations  
Select Check Tool



# 2. CLICK THIS.

[Search Tips](#) for *Exempt Organizations Select Check*

**Note:** The Statistics of Income Division maintains a list of organizations recognized as exempt by the IRS, SOI Tax Stats - [Exempt Organizations Business Master File Extract \(EO BMF\)](#).

### FOR RELATED INFORMATION SEE:

- [Frequently asked questions - Exempt Organizations Select Check](#)
- [Organizations eligible to receive tax-deductible charitable contributions](#)
- [Automatic revocation of tax exemption](#)
- [Form 990-N \(e-Postcard\)](#)
- [Recent Revocations of 501\(c\)\(3\) Determinations](#)
- [Suspensions Pursuant to Code Section 501\(p\)](#)
- [Data Alerts](#)

Page Last Reviewed or Updated: 25-Mar-2013



---

**Exempt Organizations Select Check**[Exempt Organizations Select Check Home](#)

Click on one of the buttons below to search for:

1. Organizations eligible to receive tax-deductible contributions (Pub. 78 data),
2. Organizations whose federal tax exemption was automatically revoked for not filing a Form 990-series return or notice for three consecutive years, or
3. Form 990-N (*e-Postcard*) filers and filings.

Limit search to organizations that (select only one):

☒ [Are eligible to receive tax-deductible contributions](#) ☐ [Were automatically revoked](#) ☐ [Have filed Form 990-N \(\*e-Postcard\*\)](#)

**Note:** To search for other information on the IRS website, please use the site search located on the top right of your screen.

---

**3. CLICK THIS.**

# 4. SEARCH FOR THE ORGANIZATION,



## Exempt Organizations Select Check

[Exempt Organizations Select Check Home](#)

Click on one of the buttons below to search for:

1. Organizations eligible to receive tax-deductible contributions (Pub. 78 data).
2. Organizations whose federal tax exemption was automatically revoked for not filing a Form 990-series return or notice for three consecutive years, or
3. Form 990-N (e-Postcard) filers and filings.

Limit search to organizations that (select only one):

- ☒ [Are eligible to receive tax-deductible contributions](#) ☐ [Were automatically revoked](#) ☐ [Have filed Form 990-N \(e-Postcard\)](#)

**Note:** To search for other information on the IRS website, please use the site search located on the top right of your screen.

<a href="#">EIN</a>	<input type="text"/>
<a href="#">Name</a>	<input type="text"/>
<a href="#">City</a>	<input type="text"/>
<a href="#">State</a>	<input type="text" value="All..."/>
<a href="#">Country</a>	<input type="text" value="United States"/>
<a href="#">Deductibility Status</a>	<input type="text" value="All..."/>

[Download the entire database of organizations eligible to receive tax-deductible contributions \(Pub. 78 data\).](#)

### Search Tips

See [Search Tips](#) for help in formulating searches, including search criteria and logic tips, tips on selecting search terms, and effective searching tips.





## 5. PRINT THIS PAGE.

### Exempt Organizations Select Check

[Exempt Organizations Select Check Home](#)

Organizations Eligible to Receive Tax-Deductible Contributions (Pub. 78 data) - Search Results

The following list includes tax-exempt organizations that are eligible to receive tax-deductible contributions. Click on the "Deductibility Status" column for an explanation of limitations on the deductibility of contributions made to different types of tax-exempt organizations.

Results are sorted by EIN. To sort results by another category, click on the icon next to the column heading for that category. Clicking on that icon a second time will reverse the sort order. Click on a column heading for an explanation of information in that column.

1-1 of 1 results

Results Per Page  

« Prev | 1-1 | Next »

<a href="#">EIN</a> ▲	<a href="#">Legal Name (Doing Business As)</a> ▲	<a href="#">City</a> ▲	<a href="#">State</a> ▲	<a href="#">Country</a> ▲	<a href="#">Deductibility Status</a> ▲
61-1192061	Habitat for Humanity of Hopkins County Inc.	Madisonville	KY	United States	PC

[Return to Search](#)

« Prev | 1-1 | Next »

## Exempt Organizations Select Check Frequently Asked Questions

### 1. What can I use Exempt Organizations Select Check for?

Exempt Organizations Select Check (*EO Select Check*) is an on-line search tool that allows users to select a tax-exempt organization and check certain information about its federal tax status and filings. It allows users to check whether an organization:

- Is eligible to receive tax-deductible charitable contributions (Pub. 78 data)
- Has filed a Form 990-N (e-Postcard) annual electronic notice
- Has had its tax-exempt status automatically revoked because it has not filed its required Form 990-series return for three consecutive years

### 2. What happened to the information that I used to look at in the electronic Pub 78, Auto-Revocation List and e-Postcard databases?

All of these databases and their information are now available through Exempt Organizations Select Check (*EO Select Check*). Instead of having to search in different places on IRS.gov, you can go to the EO Select Check page and find links to the data there.

### 3. What happened to electronic Publication 78?

Publication 78 has been incorporated into Exempt Organizations Select Check (*EO Select Check*), which is now the on-line search tool for finding information on organizations eligible to receive tax-deductible contributions (Pub. 78 data). This is the same data on eligible organizations that was previously searched for using electronic Pub. 78 web page. Users can rely on EO Select Check to determine whether a charitable contribution to an exempt organization is tax-deductible, just as they could rely on electronic Pub. 78.

### 4. If it's the same data, why did you change how we can find it?

Exempt Organizations Select Check (*EO Select Check*) provides a new pathway to Pub. 78 data, offering expanded capability to search for organizations eligible to receive tax-deductible contributions. For instance, users can now search and sort by employer identification number (EIN), which was not a searchable or sortable field in the electronic Pub. 78. In addition, users can still search and sort eligible organizations by name, "doing business as" (dba), city, state, country or deductibility status.

### 5. How do I use Exempt Organizations Select Check (*EO Select Check*)?

On the [EO Select Check home page](#) on IRS.gov, click on "Search Now." On the search page, click on one of three radio buttons to search for auto-revoked organizations, Form 990-N (e-Postcard) filers, or organizations eligible to receive tax-deductible contributions. Enter information in at least one search field, then click "Search." The search results are sortable by name, EIN, city, state, country and other categories. EO Select Check users may also download the entire lists of e-Postcard filers, auto-revoked organizations and organizations eligible to receive deductible contributions.

### 6. In the past, the Auto-Revocation List was updated monthly, but the Pub. 78 data was only updated quarterly. Will Pub. 78 data continue to be updated quarterly on Exempt Organizations Select Check (*EO Select Check*)?

No. The Auto-Revocation List and Pub. 78 data will both be updated monthly, on the third Monday of each month. Form 990-N (e-Postcard) data will continue to be updated weekly.

7. **Our organization's tax exemption was auto-revoked. We applied for and received reinstatement of exemption, but the IRS reinstated our tax-exempt status just after the last monthly update of Exempt Organizations Select Check (EO Select Check). What should we do if a donor requests proof of our reinstatement before the next update?**

With the monthly updates, EO Select Check will offer much more timely information on an organization's status. To give donors assurance of the organization's recognition of tax exemption and public charity status between updates, provide the donor with the organization's recent exemption determination letter, which will show the effective exemption date.

8. **In the past, I've only been able to search the Auto-Revocation List by state. Will I be able to search the List by other categories on Exempt Organizations Select Check (EO Select Check)?**

Yes. *EO Select Check* provides expanded search capability, allowing users to search this list by EIN, name, city, state, zip code, country, exemption type and revocation posting date (the date the auto-revocation was posted on IRS.gov).

*EO Select Check* provides new pop-up help text to help users understand the significance of auto-revocation search results, including the meaning of and distinctions between revocation dates and revocation posting dates.

Users can click on each auto-revoked organization to find more detailed information on that organization.

9. **What are Exempt Organizations Select Check (EO Select Check)'s improvements to the 990-N (e-Postcard) search?**

EO Select Check offers expanded capability to search e-Postcard filers and filings. In addition to searching and sorting results by EIN, name, city, state, country and tax year, users can now search by ZIP/postal code.

EO Select Check provides new pop-up help text to help users understand the significance of the search fields, columns headings and e-Postcard filings they are searching or sorting.

10. **Can I rely on *Exempt Organizations Select Check* to find an organization's foundation classification or whether contributions to an organization are deductible?**

Contributors and grantors can rely on either the *Exempt Organizations Select Check* (Pub 78 data) page or the Statistics of Income (SOI) Tax Stats, *Exempt Organizations Business Master File Extract (EO BMF)*.

Both of these are updated monthly, although not necessarily on the same day. To assist with searches, the IRS publishes the date the data was posted to each of the three databases on *EO Select Check* and the EO BMF.

More information is found in the *EO Select Check FAQs* and *EO Select Check Search Tips* and *Revenue Procedure 2011-33, Updated Reliance Rules for Practitioners*.

11. **My organization's tax-exempt status was reinstated, but I can't find my organization on Exempt Organizations Select Check (Pub. 78 Data) or the Exempt Organizations Business Master File extract (EO BMF). Why not?**

Select Check (Pub. 78 Data) has been a major improvement in our search function, including monthly updates instead of the old Pub. 78 quarterly version. There still will be a delay between the time your organization is reinstated (or receives its initial exemption determination) and the time it shows up on Select Check (Pub.78 Data) and EO BMF.

Here's why. Select Check (Pub.78 Data) and EO BMF information is drawn from the IRS Master File. Once a month an automatic computer program pulls updated data from the Master File and transfers it to Select Check (Pub.78 Data) and EO BMF. So, if your organization's record was updated in the Master File prior to the date the program is run, that information will appear in that month's update of Select Check (Pub. 78 Data) and EO BMF. If, on the other hand, your organization's information is updated in the Master File after the date the program is run, that information won't be included in Select Check (Pub.78 Data) and EO BMF until the following month's update.

Between updates to Select Check (Pub. 78 Data) and EO BMF, donors can rely on your organization's determination letter from the IRS as proof of your exempt status. Even if your organization remains on the list of automatically revoked organizations, donors can rely on an IRS determination letter dated on or after the effective revocation date. Donors also can confirm an organization's status by calling the IRS (toll-free) at 1-877-829-5500.

**Updated: April 23, 2012**

# NATIONAL TAXONOMY OF EXEMPT ENTITIES (NTEE)

## APPENDIX

Attached and incorporated into these Policies and Procedures is:

1. Information from the National Center for Charitable Statistics describing the NTEE and its uses.
2. Guidestar's NTEE Classification listing.





NATIONAL CENTER FOR  
CHARITABLE STATISTICS

The national clearinghouse of data on the  
nonprofit sector in the United States



Login | Register

SEARCH

NCCS > National Taxonomy of Exempt Entities

## National Taxonomy of Exempt Entities

[Find organizations by NTEE Code \(enter NTEE in the 6th text box\)](#)

[Search NTEE codes, definitions, and scope notes](#)

[Full list of NTEE codes \(Word Document\)](#)

### NTEE Core Codes (NTEE-CC) Overview

The National Taxonomy of Exempt Entities (NTEE) system is used by the IRS and NCCS to classify nonprofit organizations. It is also used by the Foundation Center to classify both grants and grant recipients (typically nonprofits or governments). NCCS and the IRS use the NTEE-CC system, described below, while the Foundation Center uses a slightly different version with more codes, as well as "population/beneficiary" codes to indicate the type of population served and "auspice" codes to indicate religious or governmental affiliation.

### History

The original NTEE was developed by NCCS during the 1980s with the collaboration of major nonprofit organizations. According to Russy D. Sumariwalla, one of the principal developers of the system, the use of such a system:

- facilitates the collection, tabulation, presentation, and analysis of data by the types of organizations and their activities
- promotes uniformity and comparability in the presentation of statistical and other data collected by various public and private agencies
- provides better quality information as the basis for public policy debate and decision-making for the nonprofit sector and for society at large

In the mid-1990s, the IRS decided to begin classifying new organizations using the NTEE system. The "IRS determination specialists" -- the individuals who decide whether or not an organization is eligible to receive federal tax exempt status -- would classify the organizations based on descriptive data in the organizations' applications for recognition of tax-exempt status (Forms 1023 and 1024). Before beginning, they requested a simplified version of the NTEE to ease classification and to provide a better fit into the North American Industry Classification System (NAICS), the new federal government economic classification system that replaced the Standard Industrial Classification (SIC) codes in 1999.

The National Taxonomy of Exempt Entities - Core Codes (NTEE-CC) was created to meet this need. Designed by a team of experts, the NTEE-CC includes approximately two-thirds, or about 400, of the 645 categories in the original NTEE. Though the majority of the differences in the NTEE-CC are a result of collapsing lesser-used codes, improvements were also included. With its ease of use and consistent hierarchical logic, the NTEE-CC serves as the best instrument for tax-exempt status determination, NAICS linkage, and nonprofit organizational classification.

Unlike the system used by the Foundation Center, the NTEE-CC system eliminated the so-called **Common Codes** that permitted the 4th character of the NTEE to indicate if an organization primarily serve any of a dozen or so functions other than direct service. These categories include: alliances, advocacy, management and technical assistance, research, policy analysis, fundraising and other types of support for other nonprofit organizations.

At the same time, the NTEE-CC system added 3-character categories -- all in the 01-19 range within each major group (e.g., A01, B01, A19, B19, etc.) -- for organizations that fulfilled these specialized functions. The NTEE Manual, available under Classification Tools, explains these changes more fully.

[Other NCCS Classification Tools.](#)

### Structure of the NTEE-CC

The NTEE-CC classification system divides the universe of nonprofit organizations into 26 major groups under 10 broad categories as follows:

#### Major Group

- I. Arts, Culture, and Humanities - A
- II. Education - B
- III. Environment and Animals - C, D
- IV. Health - E, F, G, H
- V. Human Services - I, J, K, L, M, N, O, P
- VI. International, Foreign Affairs - Q
- VII. Public, Societal Benefit - R, S, T, U, V, W
- VIII. Religion Related - X
- IX. Mutual/Membership Benefit - Y
- X. Unknown, Unclassified - Z

Within the major groups, organizations are broken down according to logical divisions (decile level codes) and subdivisions (centile level codes). Organizations that exist across all or most of the 26 major groups are treated separately and are given what is known as "common codes".

Major Groups (1st Digit) - Alphabetic

Decile Codes (2nd Digit) - Numeric

Centile Codes (3rd Digit) - Usually numeric but a few letters are used if the number of categories exceeds 10.

Common Codes (2nd-4th Digit) Numeric

**Major Groups.** The major groups represent broad subsectors, such as health, education, and youth development, of the charitable organization universe. For descriptions, see the Definitions section.

**Decile Codes.** Decile codes subdivide organizations in the major groups by specific activity areas, such as Higher Education within the Education major group. See Definitions section for a full listing of decile codes.

**Centile Codes.** Centile codes subdivide organizations in the decile codes into specific types of organizations. For example, junior colleges, undergraduate colleges, and universities have separate centile codes within Higher Education (B40). See the Definitions section for a full listing.

**Common Codes.** Common codes represent activities of organizations, such as research, fundraising, and technical assistance, which are common to all major groups. The seven common codes used are:

- 01 Alliance/Advocacy Organizations
- 02 Management and Technical Assistance
- 03 Professional Societies/Associations
- 05 Research Institutes and/or Public Policy Analysis
- 11 Monetary Support - Single Organization
- 12 Monetary Support - Multiple Organizations
- 19 Nonmonetary Support Not Elsewhere Classified (N.E.C.)

Common codes differ from other codes in that fourth and fifth digit are available. These optional digits, used within the common code framework, indicates a kind of organization within a group of organizations. For example, B114 would designate college and university fundraising under B11 Monetary Support. The "4" was chosen from the decile level, B40 Higher Education Institutions. Conversely, high school booster clubs would be classified as B112 (B11 Monetary Support ? Single Organization plus B20 Elementary, Secondary Education, K-12.)

Another example of coding is classifying the tax-exempt "St. Christopher Hospital" as E22; the major group is E for Health, and the decile and centile codes (22) designate a General Hospital. A professional society called "The Learned Society of Landscape Photographers" would be given an NTEE-CC code of A034; the major group is A for Arts, the common code 03 designates the organization as a professional society and the fourth digit (4) signifies visual arts organizations.

An organization that raises funds for a specific organization, such as a single hospital ("Friends of St. Christopher Hospital") receives a code of E112; an organization that raises funds for several hospitals ("Friends of Memphis Hospitals") receives a code of E122.

When a coder knows the appropriate major group category for an organization but is not sure of decile or centile designation, the decile and centile codes of 99 should be assigned.

## References

Hodgkinson, Virginia A., Murray S. Weitzman, John A. Abrahams, Eric A. Crutchfield, and David R. Stevenson. Nonprofit Almanac 1996-1997: Dimensions of the Independent Sector. San Francisco: Jossey-Bass Publishers, 1996.

Kaplan, Ann E. (Ed.). Giving USA, 1997: The Annual Report on Philanthropy for the Year 1995. New York: AAFRC Trust for Philanthropy, 1997.

Kovacs, Ruth and McLaughlin, Ben (Eds.) Grants Classification System Indexing Manual with Thesaurus. New York: The Foundation Center, 1995.

Sales, Georgia. 1994. A Taxonomy of Human Services, 3d ed. Los Angeles: INFOLINE, Seattle: AIRS.

Sales, Georgia. AIRS/INFOLINE Taxonomy of Human Services. 16 March 2005 <http://www.211taxonomy.org/>

Stevenson, David R., Pollak, Thomas H., Lampkin, Linda M., Pettit, Kathryn L.S., and Stengel, Nicholas A. J. State Nonprofit Almanac 1997: Profiles of Charitable Organizations. Washington, DC: The Urban Institute Press, 1997.

Sumariwalla, Russy D. "Toward a National Taxonomy of Exempt Entities" prepared for INDEPENDENT SECTOR, March 1986.

[About NCCS](#) | [Contact Us](#) | [FAQ](#) | [Knowledge Base](#) | [Advanced Users](#)



## National Taxonomy of Exempt Entities (NTEE) Classification System

GuideStar uses the NTEE Classification System developed by the National Center for Charitable Statistics as part of its keyword searching criteria. For example, an organization that is coded C27 will come up when someone searches on the keyword "recycling." [Learn more about NTEE codes](#)

### 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 Fundraising and/or Fund Distribution
- A19 Nonmonetary Support [N.E.C.\\*](#)

### A20 Arts, Cultural Organizations—Multipurpose

- A23 Cultural/Ethnic Awareness
- A25 Arts Education/Schools
- A26 Arts Council/Agency

### A30 Media, Communications Organizations

- A31 Film, Video
- A32 Television
- A33 Printing, Publishing
- A34 Radio

### A40 Visual Arts Organizations

### A50 Museums & Museum Activities

- A51 Art Museums
- A52 Children's Museums
- A54 History Museums
- A56 Natural History, Natural Science Museums
- A57 Science & Technology Museum

### A60 Performing Arts

- 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 and Related Activities

- A84 Commemorative Events

#### A90 Arts Service Activities/ Organizations

#### A99 Other Art, Culture, Humanities Organizations/Services N.E.C.\*

[Back to top](#)

### B Educational Institutions

- 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 Fundraising and/or Fund Distribution
- B19 Nonmonetary Support N.E.C.\*

#### B20 Elementary, Secondary Ed

- B21 Kindergarten, Nursery Schools, Preschool, Early Admissions
- B24 Primary/Elementary School
- B25 Secondary/High School
- B28 Special Ed Institutions/ Schools for Visually or Hearing Impaired, Learning Disabled

#### B30 Vocational Technical

#### B40 Higher Ed Institutions

- B41 Community/Jr. College
- B42 Undergraduate College (4-year)
- B43 University or Technological

#### B50 Graduate, Professional (Separate Entities)

#### B60 Adult, Continuing Ed

#### B70 Libraries, Library Science

#### B80 Student Services and Organizations

- B82 Scholarships, Student Financial Aid, 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.\\*](#)

[Back to top](#)

## C Environmental Quality Protection, 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 Fundraising and/or Fund Distribution
- C19 Nonmonetary Support [N.E.C.\\*](#)

## C20 Pollution Abatement and Control Services

- C27 Recycling

## C30 Natural Resource Conservation and Protection

- C32 Water Resource, Wetlands Conservation & Management
- C34 Land Resources Conservation
- C35 Energy Resources Conservation & Development
- C36 Forest Conservation

## C40 Botanical, Horticultural, and Landscape Services

- C41 Botanical Gardens, Arboreta and Botanical Organizations
- C42 Garden Club, Horticultural Programs

## C50 Environmental Beautification

## C60 Environmental Education and Outdoor Survival Programs

## C99 Environmental Quality Protection and Beautification [N.E.C.\\*](#)

[Back to top](#)

## 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 Fundraising and/or Fund Distribution
- D19 Nonmonetary Support [N.E.C.\\*](#)

## D20 Animal Protection and Welfare (includes Humane Societies and SPCAs)

## D30 Wildlife Preservation/Protection

- D31 Protection of Endangered Species
- D32 Bird Sanctuary/Preserve
- D33 Fisheries
- D34 Wildlife Sanctuary/Refuge

D40 Veterinary Services

D50 Zoo, Zoological Society

D60 Other Services, Specialty Animals

- D61 Animal Training/Behavior

D99 Animal Related Activities [N.E.C.\\*](#)

[Back to top](#)

## E Health—General & 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 Fundraising and/or Fund Distribution
- E19 Nonmonetary Support [N.E.C.\\*](#)

E20 Hospitals and Primary Medical Care Facilities

- E21 Community Health Systems
- E22 Hospital (General)
- E24 Hospital (Specialty)

E30 Health Treatment Facilities (Primarily Outpatient)

- E31 Group Health Practice (HMOs)
- 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 Transport
- E65 Organ and Tissue Bank

E70 Public Health Programs

E80 Health (General and Financing)

- E86 Patient Services—Entertainment, Recreation

E90 Nursing Services General (includes Candy Strippers)

- E91 Nursing, Convalescent (Geriatric and Nursing)
- E92 Home Health Care (includes Visiting Nurse Associations)

E99 Health—General & Rehabilitative [N.E.C.\\*](#)

[Back to top](#)

## 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 Fundraising and/or Fund Distribution
- F19 Nonmonetary Support [N.E.C.\\*](#)

## F20 Alcohol, Drug, and Substance Abuse, Dependency, Prevention & Treatment

- F21 Alcohol, Drug Abuse (Prevention Only)
- F22 Alcohol, Drug Abuse (Treatment Only)

## F30 Mental Health Treatment

- F31 Psychiatric, Mental Health Hospital
- F32 Community Mental Health Center
- F33 Group Home, Residential Treatment Facility—Mental Health Related

## F40 Hot Line, Crisis Intervention

- F42 Rape Victim Services

## F50 Addictive Disorders

- F52 Smoking
- F53 Eating Disorder
- F54 Gambling

## F60 Counseling Support Groups

## F70 Mental Health Disorders

## F80 Mental Health Associations—Multipurpose

## F99 Other Mental Health, Crisis Intervention [N.E.C.\\*](#)

[Back to top](#)

## G Disease, 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 Fundraising and/or Fund Distribution
- G19 Nonmonetary Support [N.E.C.\\*](#)

## G20 Birth Defects, Genetic Diseases

- G25 Down's Syndrome

## G30 Cancer

## G40 Diseases of Specific Organs

- G41 Eye Diseases, Blindness, & Vision Impairment
- G42 Ear/Throat
- G43 Heart and Circulatory System
- G44 Kidney
- G45 Lung
- 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
- 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.\*

[Back to top](#)

### 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 Fundraising and/or Fund Distribution
- H19 Nonmonetary Support N.E.C.\*

#### H20 Birth Defects, Genetic Diseases Research

- H25 Down's Syndrome

#### H30 Cancer Research

#### H40 Specific Organ Research

- H41 Eye
- H42 Ear and Throat
- H43 Heart and Circulatory



- H44 Kidney
- H45 Lung
- H48 Brain Disorders

#### H50 Nerve, Muscle, and Bone Research

- H51 Arthritis
- H54 Epilepsy Research

#### H60 Allergy Related Diseases Research

- H61 Asthma

#### H70 Digestive Diseases/Disorders Research

#### H80 Specifically Named Diseases Research

- H81 AIDS
- H83 Alzheimer's
- H84 Autism

#### H90 Medical Specialty Research

- H92 Biomedicine, Bioengineering
- H94 Geriatrics
- H96 Neurology, Neuroscience
- H98 Pediatrics Research
- H9B Surgery

#### H99 Other Medical Research [N.E.C.\\*](#)

[Back to top](#)

### 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 Fundraising 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/Families
- I44 Prison Alternatives

#### I50 Administration of Justice, Courts (Court Administration, Court Reform, Alternatives to Litigation and Sentencing)

- I51 Dispute Resolution/Mediation Services

#### I60 Law Enforcement Agencies (Police Departments)

#### I70 Protection Against and 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.\\*](#)

[Back to top](#)

### 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 Fundraising and/or Fund Distribution
- J19 Nonmonetary Support [N.E.C.\\*](#)

#### J20 Employment Procurement Assistance and Job Training

- J21 Vocational Counseling/Guidance/Testing
- J22 Employment Training

#### J30 Vocational Rehabilitation (includes Job Training and Employment for Disabled and Elderly)

- J32 Goodwill Industries
- J33 Sheltered Remunerative Employment, Work Activity Center [N.E.C.\\*](#)

#### J40 Labor Unions/Organizations

#### J99 Employment, Job Related N.E.C.

[Back to top](#)

### K Agriculture, Food, 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 Fundraising and/or Fund Distribution
- K19 Nonmonetary Support [N.E.C.\\*](#)

#### K20 Agricultural Programs

- K25 Farmland Preservation

- K26 Livestock Breeding, Development, Management
- K28 Farm Bureau

#### K30 Food Service, Free Food Distribution Programs

- K31 Food Banks, Food Pantries
- K34 Congregate Meals
- K35 Organization-Sponsored Eatery or Agency
- K36 Meals on Wheels

#### K40 Nutrition Programs

#### K50 Home Economics

#### K99 Other Food, Agriculture, Nutrition [N.E.C.\\*](#)

[Back to top](#)

### 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 Fundraising and/or Fund Distribution
- L19 Nonmonetary Support [N.E.C.\\*](#)

#### L20 Housing Development, Construction, Management

- L21 Public Housing
- L22 Senior Citizens' Housing, Retirement Communities
- L25 Housing Rehabilitation

#### L30 Housing Search Assistance

#### L40 Low-Cost Temporary Housing (includes Youth Hostels)

- L41 Temporary Shelter for the Homeless

#### L50 Housing Owners, Renters Organizations

#### L80 Other Housing Support Services

- L81 Home Improvement/Repairs
- L82 Housing Expense Reduction Support, Rent Assistance

#### L99 Other Housing, Shelter [N.E.C.\\*](#)

[Back to top](#)

### 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 Fundraising and/or Fund Distribution
- M19 Nonmonetary Support [N.E.C.\\*](#)

#### M20 Disaster Preparedness and Relief Service

- M23 Search and Rescue Services
- M24 Fire Prevention/Protection/Control

#### M40 Safety Education

- M41 First Aid Training
- M42 Automotive Safety

#### M99 Other Public Safety, Disaster Preparedness and Relief [N.E.C.\\*](#)

[Back to top](#)

### 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 Fundraising and/or Fund Distribution
- N19 Nonmonetary Support [N.E.C.\\*](#)

#### N20 Recreational and Sporting Camps (Day, Overnight, etc.)

#### N30 Physical Fitness/Community Recreational Facilities

- N31 Community Recreational Centers
- N32 Parks and Playgrounds

#### N40 Sports Training Facilities

#### N50 Recreational, Pleasure, or Social Club

- N52 County/Street/Civic/Multi-Arts Fairs and Festivals

#### N60 Amateur Sports Clubs, Leagues

- N61 Fishing and Hunting Clubs
- N62 Basketball
- N63 Baseball, Softball (includes Little Leagues)
- N64 Soccer Clubs/Leagues
- N65 Football Clubs/Leagues
- N66 Tennis and Racquet Sports Clubs/Leagues
- N67 Swimming, Water Recreation
- N68 Winter Sports (Snow and Ice)
- N69 Equestrian, Riding
- N6A Golf (Country Clubs, use N50)

#### N70 Amateur Sports Competitions

- N71 Olympics Committees and Related International Competitions

- N72 Special Olympics

#### N80 Professional Athletic Leagues

#### N99 Other Recreation, Sports, or Leisure Activities [N.E.C.\\*](#)

[Back to top](#)

### 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 Fundraising and/or Fund Distribution
- O19 Nonmonetary Support [N.E.C.\\*](#)

#### O20 Youth Centers and Clubs (includes Boys/Girls Clubs)—Multipurpose

- O21 Boys Clubs
- O22 Girls Clubs
- O23 Boys and Girls Clubs (Combined)

#### O30 Adult, Child Matching Programs

- O31 Big Brother, Big Sisters

#### O40 Scouting

- O41 Boy Scouts
- O42 Girl Scouts
- O43 Camp Fire

#### O50 Youth Development Programs

- O51 Community Service Clubs, Youth Development
- O52 Agricultural, Youth Development
- O53 Business, Youth Development
- O54 Citizenship Programs, Youth Development
- O55 Religious Leadership, Youth Development

#### O99 Other Youth Development [N.E.C.\\*](#)

[Back to top](#)

### P Human Services

- 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 Fundraising and/or Fund Distribution
- P19 Nonmonetary Support [N.E.C.\\*](#)

## P20 Human Service Organizations

- P21 American Red Cross
- P22 Urban League
- P24 Salvation Army
- P26 Volunteers of America
- P27 YMCA, YWCA, YWHA, YMHA
- P28 Neighborhood Center, Settlement House
- P29 Thrift Shops

## P30 Children's and Youth Services

- P31 Adoption
- P32 Foster Care
- P33 Child Day Care

## P40 Family Services

- P42 Single Parent Agencies/Services
- P43 Family Violence Shelters and Services
- P44 Homemaker, Home Health Aide
- P45 Family Services (Adolescent Parents)
- P46 Family Counseling, Marriage 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 (Group Home)

- P72 Half-Way House (Short-Term Residential Care)
- P73 Group Home (Long-Term, Primarily Assisted Living)
- P74 Hospice
- P75 Senior Continuing Care Communities

## P80 Services to Promote the Independence of Specific Populations

- P81 Senior Centers/Services
- P82 Developmentally Disabled Services/Centers
- P84 Ethnic/Immigrant Services
- P85 Homeless Services/Centers
- P86 Blind/Visually Impaired Centers, Services
- P87 Deaf/Hearing Impaired Centers, Services

## P99 Human Services—Multipurpose & Other N.E.C.\*

[Back to top](#)

## 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 Fundraising 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

#### 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 Domestic National Security (includes Military and Defense Issues)

#### Q70 International Human Rights

- Q71 International Migration, Refugee Issues

#### Q99 International, Foreign Affairs and National Security [N.E.C.\\*](#)

[Back to top](#)

### R Civil Rights, Social Action, Advocacy

- 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 Fundraising 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.\\*](#)

[Back to top](#)

## 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 Fundraising and/or Fund Distribution
- S19 Nonmonetary Support [N.E.C.\\*](#)

## S20 Community/Neighborhood Development, Improvement

- S21 Community Coalitions
- S22 Neighborhood/Block Association

## S30 Economic Development

- S31 Urban, Community
- S32 Rural

## S40 Business and Industry

- S41 Promotion of Business (Chambers of Commerce)
- S43 Management Services for Small Business/Entrepreneurs
- S46 Boards of Trade
- S47 Real Estate Organizations

## S50 Nonprofit Management

## S80 Community Service Clubs (Kiwans, Lions, Jaycees, etc.)

- S81 Women's Service Clubs
- S82 Men's Service Clubs

## S99 Community Improvement, Capacity Building [N.E.C.\\*](#)

[Back to top](#)

## T Philanthropy, Voluntarism, and Grantmaking

- 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 Fundraising 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 Fundraising Organizations that Cross Categories (includes Community Funds/Trusts and Federated Giving Programs), e.g., United Way

#### T90 Named Trusts/Foundations [N.E.C.\\*](#)

#### T99 Other Philanthropy, Voluntarism, and Grantmaking Foundations [N.E.C.\\*](#)

[Back to top](#)

### U Science and Technology Research Institutes

- 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 Fundraising and/or Fund Distribution
- U19 Nonmonetary Support [N.E.C.\\*](#)

#### U20 Science, General (includes Interdisciplinary Scientific Activities)

- U21 Marine Science and Oceanography

#### U30 Physical Sciences/Earth Sciences Research and Promotion

- U31 Astronomy (includes Observatories)
- U33 Chemistry, Chemical Engineering (includes Polymer Science)
- U34 Mathematics
- U36 Geology

#### U40 Engineering and Technology Research, Services

- U41 Computer Science
- U42 Engineering

U50 Biological, Life Science Research (includes Marine Biology, Physiology, Biochemistry, Genetics, Biotechnology, etc.)

#### U99 Science & Technology Research Institutes, Services [N.E.C.\\*](#)

[Back to top](#)

## V Social Science Research Institutes

- 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 Fundraising and/or Fund Distribution
- V19 Nonmonetary Support [N.E.C.\\*](#)

## V20 Social Science Research Institutes, Services

- V21 Anthropology, Sociology
- V22 Economics (as a Social Science)
- V23 Behavioral Science
- V24 Political Science
- V25 Population Studies, Demographics (includes Geography)
- V26 Law, International Law, and Jurisprudence

## V30 Interdisciplinary Research

- V31 Black Studies
- V32 Women's Studies
- V33 Ethnic Studies
- V34 Urban Studies
- V35 International Studies
- V36 Gerontology
- V37 Labor Studies

## V99 Social Science Research Institutes, Services [N.E.C.\\*](#)

[Back to top](#)

## W Public, Society Benefit

- 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 Fundraising 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 and Services

## W50 Telephone, Telegraph, and Telecommunications Services

## W60 Financial Institutions/Services (Non-Government Related)

- W61 Credit Unions

## W70 Leadership Development

## W80 Public Utilities

## W90 Consumer Protection and Safety

W99 Public, Society Benefit—Multipurpose & Other [N.E.C.\\*](#)

[Back to top](#)

## X Religion, 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 Fundraising 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 Religious Related, Spiritual Development [N.E.C.\\*](#)

[Back to top](#)

## 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 Fundraising and/or Fund Distribution
- Y19 Nonmonetary Support [N.E.C.\\*](#)

#### Y20 Insurance Providers/ Services (other than Health)

- Y22 Benevolent Life Insurance Association, Mutual Irrigations 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 Plan

#### Y40 Fraternal Beneficiary Societies

- Y42 Domestic Fraternal Societies
- Y43 Voluntary Employees Beneficiary Associations (Non-Government)
- Y44 Voluntary Employees Beneficiary Associations (Government)

#### Y50 Cemeteries and Burial Services

#### Y99 Mutual/Membership Benefit Organizations, Other [N.E.C.\\*](#)

[Back to top](#)

#### Z Unknown

- Z99 Unknown

[Back to top](#)

\*N.E.C. = Not Elsewhere Classified