

Outline for IRS information from IRS website
(page 1)

Note:

Some of the IRS information is arranged with a reference page, as a set of topics, and documents in order of the topic sequence for easy reference. Some of the IRS information is arranged by subject and may not be in a reference page topic sequence. In this case a reference will be given.

> How to Contact the IRS
Help Using the IRS.gov Web Site

> Tax Statistics

This document is the Statistics of Income (SOI) Tax Stats homepage. To find the link refer to the document 'SOI Tax Stats - Exempt Organizations: IRS Master File Data' and the link 'Tax Stats'.

URL: [<http://www.irs.gov/taxstats/charitablestats/article/0,,id=97186,00.html>]

- Statistics of Income (SOI)

SOI Tax Stats - About SOI

SOI Tax Stats - Purpose and Function of Statistics of Income (SOI) Program

- Charitable & Exempt Org. Statistics

SOI Tax Stats - Charitable & Exempt Organizations Statistics

> Federal Tax Code - Exempt Organizations
Tax Code, Regulations and Official Guidance

> Business Master File

> Topics for Charities & Non-Profits
- Life Cycle of an Exempt Organization
- Search for Charities

> Frequently Asked Questions about Tax-Exempt Organizations
- FAQs About Applying for Tax-Exemption
- FAQs about the Annual Reporting Requirements for Exempt Organizations
EO Reporting Requirements - Annual Return Filing Exceptions

Note:

The document contains a reference to 'Religious and apostolic organizations described in Code section 501(d)' filing Form 1065 in lieu of Form 990. Form 1065, as Instructions for Form 1065, can be found at the link 'Form 1065'.

URL: [<http://www.irs.gov/charities/article/0,,id=139223,00.html>]

- FAQs about Issues of Interest to the General Public about Exempt Organizations
- FAQs About the Exempt Organization Public Disclosure Requirements

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> EO Forms and Publications

- Exempt Organizations Forms and Instructions
- TY 2008 Form 990 - Forms and Instructions (December 2008)
 - What's New - Redesigned Form 990 and Instructions for 2008 Tax Year
 - Instructions for Form 990

Documents:

- 1) The NEW Form 990 What Tax-Exempt Organizations Need to Know
- 2) Instructions for Form 990 Return of Organization Exempt From Income Tax (2008) (pg. 1-5)
- 3) Instructions for Form 1065 (2009) (pg. 1-2)

Note:

Form 1065, as Instructions for Form 1065, is included with the Form 990 material for easy reference. To find the link for Form 1065 refer to the Outline subject 'Frequently Asked Questions about Tax-Exempt Organizations' or find the URL [<http://www.irs.gov/charities/article/0,,id=139223,00.html>].

> Tax Information for Charitable Organizations

- Life Cycle of a Public Charity/Private Foundation
- Exemption Requirements
- Filing Requirements
- Employment Taxes for Exempt Organizations

What Are Employment Taxes?

Independent Contractors vs. Employees

'Exempt Organizations: Independent Contractors vs. Employees'

Link at 'A common-law employee (employee),'

Document: 'Exempt Organizations: Who is a Common Law Employee?'

Note:

The document contains a reference to 'Behavioral control, financial control, and the type of relationship between the parties'. To find the links for these 3 topics refer to the Outline subject 'Businesses with Employees' or find these URLs:

- 1) Behavioral Control
URL: [<http://www.irs.gov/businesses/small/article/0,,id=179111,00.html>]
- 2) Financial Control
URL: [<http://www.irs.gov/businesses/small/article/0,,id=179113,00.html>]
- 3) Type of Relationship
URL: [<http://www.irs.gov/businesses/small/article/0,,id=179116,00.html>]

> Tax Information for Churches and Religious Organizations

- Filing Requirements

> Internal Revenue Manual - 25.7.2 EO/BMF Processing Procedures

The document contains this information:

- 1) Data Fields
- 2) Table of EO Subsection and Classification Codes

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> Topics for Charities & Non-Profits

- Statistical Information About Tax-Exempt Organizations
- SOI Tax Stats - Exempt Organizations: IRS Master File Data

Webpage date: 12/7/2009

Note:

The document contains these links:

- 1) Link for 'Appendix of Types of Exempt Organizations'.
- 2) Links for 'The Instruction Booklet' from SOI for decoding Exempt Organization (EO) data.
- 3) Links for the state files for Exempt Organization (EO) data.

Documents:

- 1) Appendix Types of Tax-Exempt Organizations by Internal Revenue Code Section
- 2) Other Tax-Exempt Organizations

Note:

This document is included for easy reference. The link for this document can be found from the link 'Types of Tax-Exempt Organizations' from the document 'Topics for Charities & Non-Profits'.

- 3) The Instruction Booklet (Plain ASCII Text) as the document:
'Exempt Organization Information Available Through The Statistics Of Income (SOI) "Tax Stats" WEB SITE' (dated February 09, 2009)

The document contains this information:

- 1) Data Fields (Data Record)
- 2) Table of EO Subsection and Classification Codes

> Using Exempt Organizations Master File Data

Outline for IRS information from IRS website
(page 4)

> Businesses with Employees

- independent contractor or employee

Independent Contractor (Self-Employed) or Employee?

This document includes these 3 links:

- 1) Behavioral
- 2) Financial
- 3) Type of Relationship

Documents:

- 1) Behavioral Control
- 2) Financial Control
- 3) Type of Relationship

Note:

These 3 documents provide information for the document 'Exempt Organizations: Who is a Common Law Employee?' found at the Outline subject 'Tax Information for Charitable Organizations'.

- Employer Identification Number (EIN)
Employer ID Numbers (EINs)
- Hiring Employees
- Part Time or Seasonal Help
- Employee Benefits
- Employment Taxes
- Members of the Clergy
- Paying Yourself

> Self-Employed Individuals Tax Center

- Who is Self-Employed?
Who is Considered Self-Employed?
- Business Activities Trade or Business
- Sole Proprietorships

This document contains information about a sole proprietor as someone who owns a unincorporated business and a domestic limited liability company (LLC).



How to Contact the IRS

Call Us With Your Tax Questions

Live assistance is available Monday through Friday. There is also a 24 hour recorded assistance line for your convenience.

Contact Your Local IRS Office

IRS Taxpayer Assistance Centers for when you believe your issue is best handled face-to-face. Hours of service and other local information is provided on a per state basis.

IRS Mailing Addresses ("Where to File")

For those who don't file their federal tax returns electronically, the "Where to File" pages provide mailing addresses for filing all paper tax returns. You may also use your appropriate "Where to File" address for other written correspondence with the IRS.

Contact Us for Status of Your Refund

Want to check on the status of your refund? You can check online with the Where's My Refund application, or call 1-800-829-4477. (Please wait at least four weeks before calling.)

Contact Your Taxpayer Advocate

If you have an ongoing issue with the IRS that has not been resolved through normal processes, or you have suffered, or are about to suffer a significant hardship/economic burden as a result of the administration of the tax laws, contact the Taxpayer Advocate Service. Here's how.

Contact IRS About Voluntary Disclosure

Taxpayers wanting to apply for the IRS voluntary disclosure program should call the contact phone number associated with the State in where the taxpayer resides.

Contact IRS Internationally

International Services: IRS contact information for taxpayers who live outside the United States.

Suspicious e-Mails, Phishing, and Identity Theft

The IRS does not send out unsolicited e-mails asking for personal information. An electronic mailbox has been established for you to report suspicious e-mails claiming to have been sent by the IRS.

How Do You Report Suspected Tax Fraud Activity?

If you have information about an individual or company you suspect is not complying with the tax law, report this activity.

Contact the IRS.gov Web Site Help Desk

If you need help finding something on the site, understanding our different file formats, printing files you've downloaded, installing or using the tax products CD-ROM, or any similar technical problem, here is the place to seek assistance.

Send Us A Comment About the Web Site

This is NOT the place for tax law questions or questions regarding your specific tax return, but you can give us some constructive feedback regarding the web site if you like. Give us your email address if you want a response, but don't include any social security numbers or other personal tax account information.

Page Last Reviewed or Updated: April 06, 2009



Help Using the IRS.gov Web Site

Help with Downloading and Printing

- [Trouble downloading PDF files?](#)
- [Frequently Asked Downloading and Printing Questions](#)

Help With File Formats

- [PDF Format Help and Viewers](#)
- [SGML Format Help](#)

Help Desk

Think of our Help Desk as a first aid station for technical questions about the IRS Web Site. If you need help getting around the site or assistance retrieving files and forms, we have folks who'll give you a hand.

If you have questions about suspicious e-mails, check out [How to Protect Yourself from Suspicious E-Mails or Phishing Schemes](#).

Caution: DO NOT submit tax related questions below. If you have a tax question that was not answered by checking [Tax Topics](#), [Frequently Asked Questions](#), or [Tax Trails](#), please call our toll-free tax assistance line at (800) 829-1040 for individual tax questions or (800) 829-4933 for business tax questions. **We will not respond to tax or personal related inquiries submitted to this Help Desk.**

- **Hours of Operation:** Monday - Friday 8:00 a.m. - 8:00 p.m. (Eastern Time)
- **Chat with a Representative**
[Chat live](#) with the IRS Web Site Help Desk.
- **Help Desk Phone Number**
Just dial (800) 876-1715 toll-free from within the United States and Canada, or (319) 464-3291 from international locations.
- **Help Desk E-mail**

Please DO NOT send questions regarding Economic Stimulus Payments to this email address. We can be pretty busy at times. So, you may want to [e-mail the IRS.gov Web Site Help Desk](#) for questions other than tax related and Economic Stimulus related.

Questions regarding your Economic Stimulus Payment and tax related questions should be directed to 1-800-829-1040.

In instances where your concerns focus on specific verbiage or content found within our pages, please cut and paste the Web address (URL) of that page within the body of your e-mail request. This will enable us to determine the specific location of your concern(s) and will expedite the resolution of this matter.

Note: Please **do not** provide any personal information such as your name, Taxpayer Identification Number, Social Security Number, or address. For security reasons we cannot answer questions about your account over the Internet (that is, any question where we need your name and Social Security Number to respond).

Generally, e-mails regarding Web site issues submitted to the Help Desk will receive a final or follow-up response within 48 business hours. A follow-up response will be provided if an issue needs additional research. **We will not respond to tax or personal related e-mails submitted to this Help Desk.**

Caution: If you have installed Spam Blocker software on your personal computer, or you are using Spam Controls provided by your Internet Service Provider, or you have created a "white list" or an approved sender list, please see the IRS Web page, [Receiving e-Mails From the IRS.gov Help Desk](#), for steps you may need to take.

For specific questions about your tax status or help in filling out forms, see [How to Contact Us](#). Here you'll find phone numbers for your locality.

To ask the IRS a general tax question related to filing tax returns such as what to file, when to file, where to file, whom you can claim, what you can deduct, changes in tax law, etc., see [Help With Tax Questions](#). You may submit tax questions and receive an answer via e-mail.

Would you like to [send us a comment about the IRS Web Site](#)? We'd love to hear your feedback about our site. **We will not respond to tax or personal related inquiries submitted on this page.**

Page Last Reviewed or Updated: August 28, 2009



Tax Statistics - Produced by the Statistics of Income Division and Other Areas of the Internal Revenue Service

Welcome to Tax Stats. Here you will find a wide range of tables, articles, and data that describe and measure elements of the U.S. tax system.

Check out [What's New](#) or choose a topic below to begin exploring.

Business Tax Statistics

[Corporations](#) • [International](#) • [Partnerships](#)
[Nonfarm Sole Proprietorships](#)
[S Corporations](#) • [All Topics >>](#)

Individual Tax Statistics

[Filing Season Statistics](#) • [Estate & Gift Tax](#)
[Individual Income Tax](#) • [International](#)
[Personal Wealth](#) • [All Topics >>](#)

IRS Operations, Budget & Compliance

[Issuing Refunds](#) • [Collecting Revenue](#)
[Enforcing Laws](#) • [Assisting Taxpayers](#)
[All Topics >>](#)

Statistics of Income (SOI)

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[SOI Services](#) • [SOI Studies](#)
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Charitable & Exempt Org. Statistics

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[Private Foundations](#) • [Trusts](#)
[Tax-Exempt Bonds](#) • [All Topics >>](#)

Products, Publications, & Papers

[SOI Bulletins](#) • [IRS Data Books](#)
[Conference Papers](#) • [SOI Paper Series](#)
[Historical Data Tables](#) • [All Topics >>](#)

Statistics by Form

[706](#) • [709](#) • [990](#) • [990-PF](#) • [990-T](#)
[1040](#) • [1041](#) • [1065](#) • [1118](#) • [1120](#)
[5471](#) • [5472](#) • [8038](#) • [All Forms >>](#)

Additional Information

[Tax Statistics @ a Glance](#)
[Join SOI Tax Stats E-Mail List](#)
[Payments for SOI Data](#)
[Questions On Tax Statistics?](#)

Page Last Reviewed or Updated: July 17, 2009



SOI Tax Stats - About SOI

Return to [Tax Stats](#) home page

Ever wondered about what Statistics of Income (SOI) does or how it relates to the IRS and other government agencies? Want to know what we do and how? You'll find the answers here.

Purpose and Function of the SOI Program

Want to know how SOI came to be? Or why we came to be? Want to know about our organizational structure and why we do what we do? Look here.

The Work SOI Does

We work with numbers – all day, every day. Oh, but the fun we have doing it. Look here.

[Careers with SOI](#) || [SOI Products and Services](#)

[SOI Studies](#) || [Other SOI Info](#)

[SOI Advisory Panel](#) || [SOI Home](#)

Return to [Tax Stats](#) home page

Page Last Reviewed or Updated: June 26, 2009



SOI Tax Stats - Purpose and Function of Statistics of Income (SOI) Program

The Revenue Act of 1916 mandated the annual publication of statistics related to “the operations of the internal revenue laws” as they affect:

- Individuals
- All forms of businesses
- Estates
- Nonprofit organizations
- Trusts
- Investments abroad and foreign investments in the United States

SOI fulfills this function by collecting and processing data so that they become informative and by sharing information about how the tax system works with other government agencies and the general public.

Publication types include traditional print sources, [Internet files](#), CD-ROMs, and files sent via e-mail. SOI has an information office, Statistical Information Services, to facilitate the dissemination of SOI data.

Statistical Information Services (SIS):

Director, Statistics of Income Division (RAS:S)
Internal Revenue Service, P.O. Box 2608
Washington, DC
20013-2608

(202) 874-0410, by faxing (202) 874-0964, [e-mail](#)

Organizational Structure

SOI has four Branches, each responsible for one of the below functional areas:

- Individuals and sole proprietorships
- Corporations and partnerships
- Special studies (including international, tax exempts, and estates)
- Statistical computing, which provides support to the other three Branches, and IRS Operating Division

Each Branch has four Sections. The three subject-specific Branches each have two Sections staffed with economists; one staffed with computer specialists; and the fourth staffed with researchers or information dissemination specialists. The Statistical Computing Branch has two Sections that provide computer support and two that provide statistical support.

How SOI Program Information Is Used

Our annual budget of about \$40 million makes us a leading Federal statistical organization. The information we gather, analyze, and publish is used by a variety of Federal agencies, academics, researchers, and curious people. It's used to analyze tax policy, project tax revenues, and estimate the overall impact of tax law changes and their effects on tax collections.

Our primary clients are the Office of Tax Analysis (OTA) in the Secretary of the Treasury's Office and the Congressional Joint Committee on Taxation (JCT) – each of whom is entitled to receive detailed tax return files. Most other agencies and individuals can only access data in the aggregate to protect individual privacy as described in Section 6103 of the Internal Revenue Code.

Among some of these other clients are:

- The Department of Commerce's Bureau of Economic Analysis, the Federal Reserve Board, the General Accounting Office, the Social Security Administration, and the Health Care Financing Administration; and
- Tax practitioners, policy researchers, demographers, economic analysts, consultants, business associations, State and local Governments, universities, public libraries, and the media.

[About SOI](#) || [The Work SOI Does](#)
[SOI Home](#)

Page Last Reviewed or Updated: June 05, 2009



SOI Tax Stats - Charitable & Exempt Organizations Statistics

Return to [Tax Stats](#) home page

Here you will find links to the Statistics of Income studies relating to the tax-exempt sector. For each of these areas, there are statistical tables and text articles that include both recent and historical data.

<u>Charities & Other Tax-Exempt Organizations</u>	Nonprofit charitable organizations are exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. Other tax-exempt organizations covered in this section include those exempt under Code Sections 501(c)(4)-(9). Data are compiled from Form 990 , <i>Return of Organization Exempt from Income Tax</i> .
<u>Exempt Organizations' Unrelated Business Income Tax</u>	Focuses on taxable income produced by an exempt organization, from activities considered "not substantially related" to its tax-exempt mission. Measures income, deductions, and tax imposed on tax-exempt corporate and trust entities' UBI. Data are compiled from Form 990-T , <i>Exempt Organization Business Income Tax Return</i> .
<u>Exempt Organizations IRS Master File Data</u>	Listings include selected information regarding organizations exempt from tax under Section 501(a) of the Internal Revenue Code. These data are extracted monthly from the IRS Business Master File.
<u>Private Foundations & Charitable Trusts</u>	Private foundations organized for charitable purposes are exempt from income taxes. They are differentiated from tax-exempt public charities by their narrow bases of control and financial support. Data are compiled from Form 990-PF , and are available for the following types of organizations: Operating Foundations, Nonoperating Foundations, and Section 4947(a)(1) Nonexempt Charitable Trusts.
<u>Split-Interest Trusts</u>	Split-interest trusts make distributions to both charitable and noncharitable beneficiaries, while providing tax benefits to their donor. Based on the method and timing of distributions, split-interest trusts are divided into four categories: charitable remainder annuity trusts, charitable remainder unitrusts, charitable lead trusts, and pooled income funds. Data are compiled from Form 5227 .
<u>Tax-Exempt Bonds</u>	Focuses on "public purpose" (Government) and "private activity" bonds, and analyzes the types of property financed and the entire issue price of bonds. Data are compiled from Forms 8038-G and 8038 , respectively.
<u>SOI Bulletin Articles & Data Releases</u>	Index of articles and data releases related to the nonprofit sector and published in the quarterly <i>SOI Bulletin</i> .

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SOI Tax Stats - Charities & Other Tax-Exempt Organizations Statistics

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This section contains statistical tables, articles, and other information on charities and other tax-exempt organizations.

Nonprofit charitable organizations are exempt under Section 501(c)(3) of the Internal Revenue Code. Other tax-exempt organizations covered in this section include those exempt under Sections 501(c)(4) through 501(c)(9). Descriptions of these organizations are below:

501(c)(3)	Religious, educational, charitable, scientific, or literary organizations; testing for public safety organizations. Also, organizations preventing cruelty to children or animals, or fostering national or international amateur sports competition
501(c)(4)	Civic leagues, social welfare organizations, and local associations of employees
501(c)(5)	Labor, agriculture, and horticultural organizations
501(c)(6)	Business leagues, chambers of commerce, and real estate boards
501(c)(7)	Social and recreational clubs
501(c)(8)	Fraternal beneficiary societies and associations
501(c)(9)	Voluntary employee beneficiary associations

Data are compiled from **Form 990, Return of Organization Exempt from Income Tax, and Form 990-EZ.**

For information about selected terms and concepts, a description of the data sources and limitations, and links to recent revisions of Forms 990 and Forms 990-EZ, please visit the [Charities and Other Tax-Exempt Organizations Study Metadata](#) page.

[Statistical Tables](#) [Publications and Papers](#) [Microdata Files](#) [Other IRS Data](#)

Statistical Tables

The following tables are available as Microsoft Excel® files. A free [Excel viewer](#) is available for download, if needed.

501(c)(3) Organizations:

Form 990 - Balance Sheet and Income Statement Items

Classified by:	Size of Total Assets									
Tax Years:	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
	1996	1995	1994	1993	1992	1991	1989	1988		

Form 990 - Functional Expenses

Classified by:	Size of Contributions Received		
Tax Years:	1996	1989	1988

Form 990-EZ - Balance Sheet and Income Statement Items

Classified by:	Size of Total Assets
Tax Years:	1996

501(c)(3) through 501(c)(9) Organizations:

Form 990 - Balance Sheet and Income Statement Items

Classified by:	Internal Revenue Code Section									
Tax Years:	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
	1995	1994	1993	1992	1991	1990	1989	1988		

Form 990 - Functional Expenses

Classified by:	Internal Revenue Code Section									
Tax Years:	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
	1995	1994	1993	1992	1991	1989	1988			

Form 990-EZ - Balance Sheet and Income Statement Items

Classified by:	Internal Revenue Code Section									
Tax Years:	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
	1995	1994	1993	1992	1991	1990	1989			

Excise Taxes Reported by Charities, Private Foundations, and Split-Interest Trusts on Form 4720

Classified by:	Type of Excise Tax				
Calendar Years:	2007	2006	2005	2004	2003

Historical Tables:

Table 16: Nonprofit Charitable Organization and Domestic Private Foundation Information Returns, and Tax-Exempt Organization Business Income Tax Returns: Selected Financial Data, Expanded

Published as:	SOI Bulletin Historical Table 16
Tax Years:	1985-2005

Projections

For selected tax returns, including the Form 990 (and 990-EZ), IRS's Office of Research produces annual forecasts of the number of returns that will be filed in future years.

[Projections of Returns to be Filed in Future Calendar Years](#)

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Publications and Papers

The following are available as PDF files. A free [Adobe® reader](#) is available for download, if needed.

- [Charities and Other Tax-Exempt Organizations](#)
[2005](#) [2004](#) [2003](#) [2002](#) [2001](#) [2000](#) [1999](#) [1998](#) [1997](#) [1996](#) [1995](#) [1994](#)
- [A History of the Tax-Exempt Sector: An IRS Perspective](#)
- [Current Research in the Nonprofit Sector](#)
- [A 20-Year Review of the Nonprofit Sector, 1975-1995](#)
- [Taxing Charity: Linking Income Tax Returns to Samples of Nonexempt Charitable and Charitable Remainder Trust Returns](#)
- [Compendium of Studies of Tax-Exempt Organizations](#)
(Publication 1416)

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Microdata Files

This section contains microdata files for all Forms 990 and 990-EZ sampled for the annual SOI studies of tax-exempt organizations.

The data are contained in ASCII flat files. Documentation to assist with the files is included. (Free [Adobe Acrobat reader](#) and [Microsoft Excel viewer](#) software is available for download, if needed.)

The sample includes Internal Revenue Code section 501(c)(3) organizations and section 501(c)(4)-(9) organizations. Sampling rates ranged from 1 percent for small-asset classes to 100 percent for large-asset classes. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization.

To access compressed data, click on one of the following links to download an executable (EXE) file. These executables will uncompress the microdata and documentation files simultaneously.

[2006](#) [2005](#) [2004](#) [2003](#) [2002](#) [2001](#) [2000](#) [1999](#) [1998](#) [1997](#) [1996](#) [1995](#) [1994](#) [1993](#) [1992](#)

To access uncompressed data, click on one of the following links to access a page with links to both data and documentation files.

[2006](#) [2005](#) [2004](#) [2003](#) [2002](#) [2001](#)

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Other IRS Data and Related Links

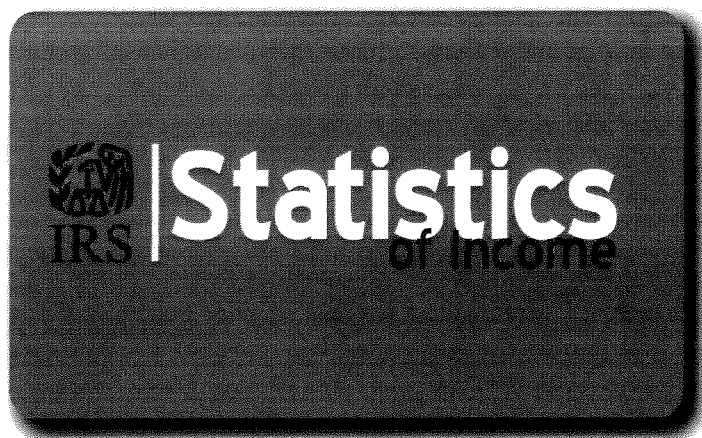
For tax administration data on this topic, as well as other types of taxes, choose from the links below.

- [Collecting Revenue](#)
- [Enforcing Laws](#)
- [Issuing Refunds](#)

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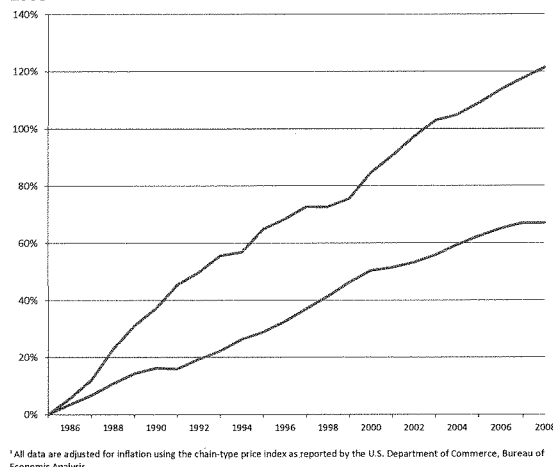
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Charities & Other Tax-Exempt Organizations

Cumulative Growth in GDP and Charitable Expenses, Tax Years 1985-2009¹

Cumulative Growth in GDP and Charitable Expenses, Tax Years 1985-2008¹



SOI conducts annual studies on non-profit charitable and other tax-exempt organizations. Estimates of tax-exempt sector financial activity are derived from a sample of Forms 990 filed by these organizations. Organizations covered by the SOI sample include those exempt under Internal Revenue Code subsections 501(c)(3) through 501(c)(9).

Highlights of the Data

- Nonprofit charities exempt under 501(c)(3) represent the vast majority of organizations, and account for the bulk of the financial activity for the tax-exempt sector.
- For Tax Year 2008, over 315,000 charities exempt under section 501(c)(3) filed Forms 990 with the IRS.
- These organizations reported nearly \$2.5 trillion in assets and over \$1.4 billion in revenue for 2008
- Large hospitals and universities dominated the financial activity of the nonprofit charitable sector. In fact, nine of the ten largest organizations (measured by assets) were hospitals or university-affiliated organizations.
- Large organizations received the majority of their revenue from program services. Smaller organization relied on contributions, gifts, and grants as their primary source of revenue.
- The nonprofit sector has grown steadily and significantly over the years that SOI has conducted studies. Total expenses reported by nonprofits showed a cumulative real growth of 118 percent between Tax Years 1985 and 2007. Over the same period, cumulative growth in GDP measured 67 percent.

Top Ten Nonprofit Charitable Organizations, by Size of Total Assets, Tax Year 2008*

Assets (in billions of dollars)

1. President & Fellows of Harvard College	43.9	6. Howard Hughes Medical Institute	16.0
2. Yale University.....	23.7	7. Massachusetts Institute of Technology	12.9
3. Stanford University	22.7	8. Columbia University	10.3
4. Kaiser Foundation Hospitals.....	19.6	9. Access Group	10.3
5. Princeton University	16.3	10. University of Pennsylvania	10.3

* Tax Year 2008, which includes returns filed in Calendar Years 2009 and 2010, represents the most recent data available.

Products

- Many products based on the annual studies are made available to the public:
- Microdata files contain corrected financial information from Forms 990 for all organizations in the sample.
- Annual articles published in the SOI Bulletin, as well as other research papers, are available to download or print.
- Statistical tables present aggregated financial data for all types of organizations.
- An extract of data from the IRS Exempt Organization Master File is also provided as a courtesy to TaxStats users.
- For information about selected terms and concepts, a description of the data sources and limitations, and links to recent revisions of Forms 990 and Forms 990-EZ, please visit the Charities and Other Tax-Exempt Organizations Study Metadata page.



SOI Tax Stats - Exempt Organizations' Unrelated Business Income (UBI) Tax Statistics

[Return to Tax Stats home page](#)

Because tax-exempt organizations generally operate for charitable or other beneficial purposes, most income that they receive is exempt from tax under the Internal Revenue Code. Tax-exempt organizations are permitted to engage in income-producing activities that are considered to be unrelated to their exempt purposes. However, income from these activities may be taxable. This study measures income, deductions, and tax imposed on tax-exempt corporate and trust entities' unrelated business income. Data are compiled from Form 990-T, *Exempt Organization Business Income Tax Return*.

[Statistical Tables](#) [Publications and Papers](#) [Other IRS Data](#)

For information about selected terms and concepts, a description of the data sources and limitations, and links to recent revisions of Form 990-T, please visit the [Exempt Organizations' Unrelated Business Income \(UBI\) Tax Metadata](#) page.

Statistical Tables

The following are available as Microsoft Excel® files. A free [Excel viewer](#) is available for download, if needed.

All Organizations:

Number of Returns, Gross UBI, Total Deductions, and Tax Items

Classified by:	Internal Revenue Code Section									
Tax Years:	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
	1995	1994	1993	1992						

Classified by:	Size of Gross UBI									
Tax Years:	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
	1995	1994	1993	1992						

Classified by:	Size of Unrelated Business Taxable Income or Deficit									
Tax Years:	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
	1995	1994	1993	1992						

Classified by:	Primary Unrelated Business Activity or Industrial Grouping									
Tax Years:	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
	1995	1994	1993	1992						

Sources of Gross UBI

Classified by:	Size of Gross UBI									
Tax Years:	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
	1995	1994	1993	1992						

Types of Deductions

Classified by:	Size of Gross UBI									
Tax Years:	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
	1995	1994	1993	1992						

Organizations with Positive Unrelated Business Taxable Income:

Number of Returns, Gross UBI, Total Deductions, and Tax Items

Classified by:	Type of Entity and Size of Gross UBI										
Tax Years:	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	
	1995	1994	1993	1992							

Historical Table:**Table 16: Nonprofit Charitable Organization and Domestic Private Foundation Information Returns, and Exempt Organization Business Income Tax Returns: Selected Financial Data, Expanded**

Published as: [SOI Bulletin Historical Table 16](#)
 Tax Years: [1985-2005](#)

Projections

For selected tax returns, including the Form 990-T, IRS's Office of Research produces annual forecasts of the number of returns that will be filed in future years.

[Projections of Returns to be Filed in Future Calendar Years](#)

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Publications and Papers

The following are available as PDF files. A free [Adobe® reader](#) is available for download, if needed.

- [Unrelated Business Income Tax Returns](#)
[2005](#) [2004](#) [2003](#) [2002](#) [2001](#) [2000](#) [1999](#) [1998](#) [1997](#) [1996](#) [1995](#) [1994](#)
- [A History of the Tax-Exempt Sector: An IRS Perspective](#)
- [Current Research in the Nonprofit Sector](#)
- [A 20-Year Review of the Nonprofit Sector, 1975-1995](#)
- [Compendium of Studies of Tax-Exempt Organizations](#)
 (Publication 1416)

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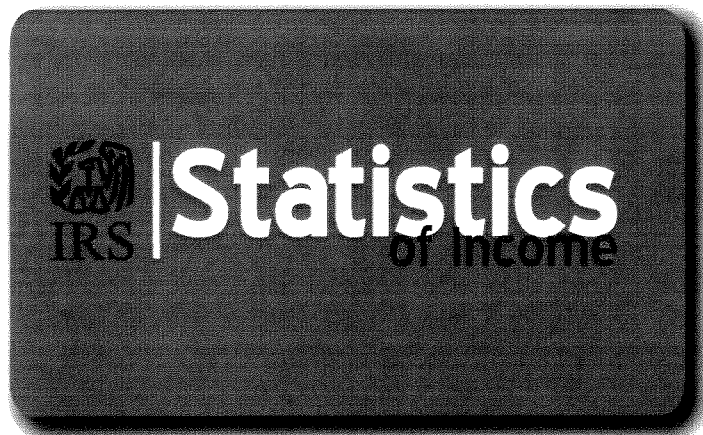
Other IRS Data and Related Links

For tax administration data on this topic, as well as other types of taxes, choose from the links below.

- [Collecting Revenue](#)
- [Enforcing Laws](#)

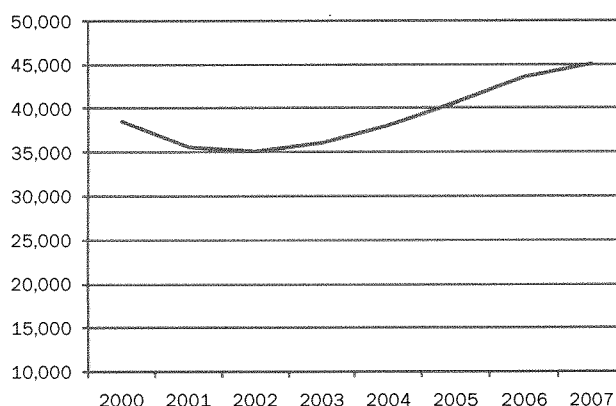
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Unrelated Business Income Tax

Number of Unrelated Business Income Returns Filed, 2000–2007



The unrelated business income tax is a tax on income produced from exempt organizations that is considered to be unrelated to their exempt purpose. Organizations reporting this type of income file a Form 990-T. The reported data is collected and sampled by SOI for organizations with a filing threshold of \$1,000 or greater and described in Internal Revenue Code sections 220(e), 401(a), 408(e), 408A, 501(c)(2)–(27), 529(a), and 530(a).

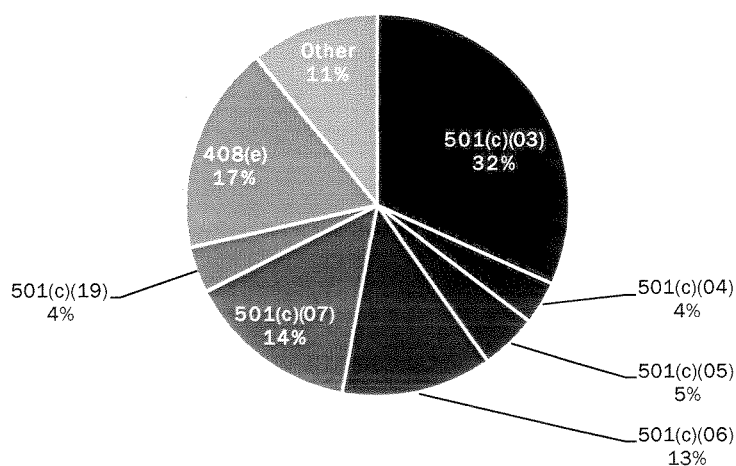
Highlights of the Data

- For tax year 2007, over 45,000 exempt organizations filed a Form 990-T with the IRS
- Charitable organization, exempt under 501(c)(3), were the most common Form 990-T filers, representing over one-third of the filing population
- 501(c)(3) organizations account for 58 percent of all unrelated business income, 64 percent for deductions and nearly half of all unrelated business income tax liability
- Filers classified as corporations reported the majority of gross unrelated business income, total deductions, positive unrelated business taxable income, and unrelated business income tax for Tax Year 2007

Products

- [SOI Bulletin articles](#) are available to download or print
- [Statistical tables](#), released annually, provide breakdowns on unrelated business income by type of organization, type of entity, deductions and size of gross unrelated income or deficit
- Information about selected terms and concepts, data source description and data source limitations, including recent revisions to the Form 990-T are located on the Exempt Organizations' Unrelated Business Income (UBI) Tax [Metadata page](#)

Number of Returns as a Percentage, Filed by Subsection Code, Filing Year 2007





SOI Tax Stats - Exempt Organizations Business Master File Extract (EO BMF)

Return to [Tax Stats](#) home page

Background

[Appendix of Types of Exempt Organizations: IRC Section, Description of Organization, and General Nature of Activities](#). Excel ver. 4. May 2002.

NOTE: Due to the large size of most of the Exempt Organization files and Publication 78 files the text files are compressed using the PkZip utility (ASCII Text = .Zip) and they must be downloaded and uncompressed before viewing or loading into any application. [Click here if you need to download a PkZip reader](#).

Cumulative List of 501(c)(3) Organizations, IRS Publication 78 is now available in a new searchable listing with EINs called [Exempt Organizations Select Check](#) which provides expanded search capability and a more efficient way to search for organizations that:

- Are eligible to receive tax-deductible charitable contributions (**Publication 78 data**),
- Have had their tax-exempt status automatically revoked because they have not filed Form 990 series returns or notices annually as required for three consecutive years (**Auto-Revocation List**), or
- Have filed a Form 990-N annual electronic notice (**e-Postcard**).

Exempt Organizations Master Listing

[The Instruction Booklet: Record Layout, Descriptions, and All Codes for the Exempt Organization Master Listing in MicroSoft® Word](#). January 2012.

[The Instruction Booklet: Record Layout, Descriptions, and All Codes for the Exempt Organization Master Listing in Plain ASCII Text](#). January 2012.

Each of the following files contains separate information for exempt organizations. See The Instruction Booklet above for a complete description of the files.

Disclaimer of Endorsement: Reference above or below to any specific commercial products, process, or service by trade name, or otherwise, does not constitute or imply its endorsement, recommendation, or favoring by the Internal Revenue Service.

Updated data posting date: 3-12-2012
Total number of records 1,560,339

States: Select from the list below.

Alabama	Louisiana	Oklahoma
ASCII Text File (Zip)	ASCII Text File (Zip)	ASCII Text File (Zip)
Excel File A-Z	Excel File A-Z	Excel File A-Z
Alaska	Maine	Oregon
ASCII Text File (Zip)	ASCII Text File (Zip)	ASCII Text File (Zip)
Excel File A-Z	Excel File A-Z	Excel File A-Z
Arizona	Maryland	Pennsylvania
ASCII Text File (Zip)	ASCII Text File (Zip)	ASCII Text File (Zip)
Excel File A-Z	Excel Files A-L, M-Z	Excel Files A-E, F-N, O-Z
Arkansas	Massachusetts	Puerto Rico
ASCII Text File (Zip)	ASCII Text File (Zip)	ASCII Text File (Zip)
Excel File A-Z	Excel Files A-K, L-Z	Excel File A-Z
California	Michigan	Rhode Island
ASCII Text File (Zip)	ASCII Text File (Zip)	ASCII Text File (Zip)
Excel Files A-B, C-E, F-H, I-L, M-P, Q-S, T-Z	Excel Files A-J, K-Z	Excel File A-Z
Colorado	Minnesota	South Carolina
ASCII Text File (Zip)	ASCII Text File (Zip)	ASCII Text File (Zip)
Excel File A-Z	Excel Files A-M, N-Z	Excel File A-Z
Connecticut	Mississippi	South Dakota
ASCII Text File (Zip)	ASCII Text File (Zip)	ASCII Text File (Zip)
Excel File A-Z	Excel File A-Z	Excel File A-Z
Delaware	Missouri	Tennessee
ASCII Text File (Zip)	ASCII Text File (Zip)	ASCII Text File (Zip)

Excel File A-Z	Excel Files A-J , K-Z	Excel File A-Z
District of Columbia ASCII Text File (Zip) Excel File A-Z	Montana ASCII Text File (Zip) Excel File A-Z	Texas ASCII Text File (Zip) Excel Files A-C , D-H , I-P , Q-Z
Florida ASCII Text File (Zip) Excel Files A-C , D-M , N-Z	Nebraska ASCII Text File (Zip) Excel File A-Z	Utah ASCII Text File (Zip) Excel File A-Z
Georgia ASCII Text File (Zip) Excel Files A-I , J-Z	Nevada ASCII Text File (Zip) Excel File A-Z	Vermont ASCII Text File (Zip) Excel File A-Z
Hawaii ASCII Text File (Zip) Excel File A-Z	New Hampshire ASCII Text File (Zip) Excel File A-Z	Virginia ASCII Text File (Zip) Excel Files A-M , N-Z
Idaho ASCII Text File (Zip) Excel File A-Z	New Jersey ASCII Text File (Zip) Excel Files A-L , M-Z	Washington ASCII Text File (Zip) Excel File A-K , L-Z
Illinois ASCII Text File (Zip) Excel Files A-C , D-M , N-Z	New Mexico ASCII Text File (Zip) Excel File A-Z	West Virginia ASCII Text File (Zip) Excel File A-Z
Indiana ASCII Text File (Zip) Excel Files A-I , J-Z	New York ASCII Text File (Zip) Excel Files A-C , D-J , K-P , Q-Z	Wisconsin ASCII Text File (Zip) Excel File A-L , M-Z
Iowa ASCII Text File (Zip) Excel File A-Z	North Carolina ASCII Text File (Zip) Excel Files A-L , M-Z	Wyoming ASCII Text File (Zip) Excel File A-Z
Kansas ASCII Text File (Zip) Excel File A-Z	North Dakota ASCII Text File (Zip) Excel File A-Z	International (excluding P.R.) ASCII Text File (Zip) Excel File A-Z
Kentucky ASCII Text File (Zip) Excel File A-Z	Ohio ASCII Text File (Zip) Excel Files A-E , F-N , O-Z	Instruction Booklet in Text Format EO Instruction Text

Areas:

Area 1-Northeast: Includes Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey. Compressed ASCII Text (Zip).

Area 2-Mid-Atlantic: Includes Pennsylvania, Ohio, West Virginia, District of Columbia, Maryland, Delaware, Virginia, North Carolina, South Carolina. Compressed ASCII Text (Zip).

Area 3-Great Lakes: Includes Michigan, Kentucky, Indiana, Illinois, Wisconsin, Minnesota, Iowa, Nebraska, South Dakota, North Dakota. Compressed ASCII Text (Zip).

Area 4-Gulf Coast: Includes Tennessee, Georgia, Florida, Alabama, Mississippi, Missouri, Arkansas, Louisiana, Texas, Oklahoma, Kansas. Compressed ASCII Text (Zip).

Area 5-Pacific Coast: Includes Montana, Wyoming, Colorado, New Mexico, Arizona, Utah, Nevada, Idaho, California, Oregon, Washington, Alaska, Hawaii. Compressed ASCII Text (Zip).

Area 6-All Others: Includes International and all Others. Compressed ASCII Text (Zip).

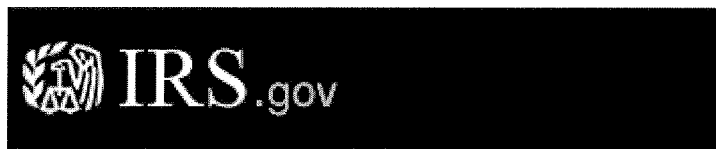
Regions:

Region 1: Northeast Area (EOA01). Compressed ASCII Text (Zip).

Region 2: Mid-Atlantic and Great Lakes Areas (EOA02 and EOA03). Compressed ASCII Text (Zip).

Region 3: Gulf Coast and Pacific Coast Areas (EOA04 and EOA05). Compressed ASCII Text (Zip).

Region 4: All Other Areas (EOA06). Compressed ASCII Text (Zip).



Federal Tax Code - Exempt Organizations

Internal Revenue Code (26 U.S.C. §)

Federal tax law begins with the [Internal Revenue Code \(IRC\)](#), enacted by Congress in Title 26 of the United States Code (26 U.S.C.). The links on this site are to the current version of the Code, as published on the website of the [Government Printing Office](#). Before relying on an IRC section retrieved from this or any other publicly accessible version of the U.S. Code, please check the [U.S. Code Classification Tables](#) published by the U.S. House of Representatives to verify that there have been no amendments since that session of Congress.

This [list of IRC sections](#) may help your search.

Page Last Reviewed or Updated: July 14, 2009



Tax Code, Regulations and Official Guidance

[Internal Revenue Code](#) | [Treasury \(Tax\) Regulations](#) | [Other Official Guidance](#)

Internal Revenue Code

Federal tax law begins with the Internal Revenue Code (IRC), enacted by [Congress](#) in Title 26 of the United States Code (26 U.S.C.).

Table of contents	Retrieve by section number	Execute full text search
Go	After clicking through the exit link below, enter "26" for the <i>Title</i> and then the <i>Section</i> number. Go	After clicking through the exit link below, enter your search terms and click the "Search Title 26" button. Go

Note: The IRC materials retrieved via the above functions are provided as a public service by [The Legal Information Institute of Cornell University Law School](#), not the IRS.

CAUTION. The version of the IRC underlying the retrieval functions presented above is generated from the official version of the [U.S. Code](#) made available to the public by Congress. However, this version is only current through the 2nd Session of the 109th Congress convened in 2006. Before relying on an IRC section retrieved from this or any other publicly accessible version of the U.S. Code, please check the [U.S. Code Classification Tables](#) published by the [U.S. House of Representatives](#) to verify that there have been no amendments since that session of Congress.

Finally, the IRC is complex and its sections must be read in the context of the entire Code and the court decisions that interpret it. At a minimum, please do **not** be misled by the false interpretations of the IRC promoted by the purveyors of [anti-tax law evasion schemes](#).

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Treasury (Tax) Regulations

Treasury regulations (26 C.F.R.)--commonly referred to as *Federal tax regulations*-- pick up where the [Internal Revenue Code](#) (IRC) leaves off by providing the official interpretation of the IRC by the [U.S. Department of the Treasury](#).

Table of contents	Retrieve most current version by Treas. Reg. §	Execute full text search of the 2007 edition of 26 C.F.R.
Go	After clicking through the exit link below, enter "26" for the <i>Title</i> and then the <i>Part</i> and <i>Section</i> numbers. Go	After clicking through the exit link below, enter your search terms and then click the "SUBMIT" button. Go

Note: Regulatory materials retrieved via the above functions are from the most current edition of 26 C.F.R. published by the Government Printing Office (GPO). To view or search other editions of 26 C.F.R., see the [table of available CFR titles provided by GPO Access](#).

The IRS publishes a list of the official documents explaining any changes to the Treasury regulations retrieved from the above resources, or to announce the issuance of any proposed or temporary ones:

- [Proposed Regulations and Treasury Decisions](#) (final or temporary regulations) issued since 1995, including plain language summaries of all regulatory actions, and links for **submitting comments** on the proposed regulations still open for public comment;
or
- An [index file folder](#) containing a *sorted* list of these documents (potentially useful if you already know the number of the item and simply wish to retrieve it);
or
- A *complete* list of the [Proposed Regulations still open for public comment](#) (by selecting 'Internal Revenue Service' from the 'Agency' list presented on the main page and selecting 'Submit.').

As required by law, these same regulatory documents are also published by the IRS in the [Federal Register](#). They are also republished in the *Internal Revenue Bulletin* ([see below](#)).

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Other Official Tax Guidance

In addition to participating in the promulgation of [Treasury \(Tax\) Regulations](#), the IRS publishes a regular series of other forms of official tax guidance, including revenue rulings, revenue procedures, notices, and announcements. See [Understanding IRS Guidance - A Brief Primer](#) for more information about official IRS guidance versus non-precedential rulings or advice.

The authoritative instrument for the distribution of all forms of *official* IRS tax guidance is the ***Internal Revenue Bulletin*** (IRB), a weekly collection of these and other items of general interest to the tax professional community.

Complete IRB publication in a <i>printer friendly</i> PDF format (from I.R.B. 1996-1 to present)	Individual IRB articles in the HTML format (from I.R.B. 2003-27 to present)
Browse the master list of Internal Revenue Bulletins published in the PDF format; or Search the full-text of the PDF versions of the IRB: <input type="text"/> <input type="button" value="Search"/> Help	Browse the master list of Internal Revenue Bulletins published in the HTML format; or Search the full text of the HTML versions of the IRB: <input type="text"/> <input type="button" value="Search"/> Help

Note: The IRB materials retrieved from the above resources are provided by IRS Media and Publications.

The IRS frequently releases individual items in advance of their publication in the IRB. See the [Advance Notice for Tax Professionals](#) page for more information about the "early drop" of these items. And if you'd like to receive automated email notifications about these items, please feel free to subscribe to our [IRS GuideWire service](#).

Finally, see the [Applicable Federal Rates \(AFR\)](#) page for a series of revenue rulings providing certain prescribed rates for federal income tax purposes. These AFR revenue rulings are always released before they are officially published in the IRB.

PLEASE NOTE. *Rulings and procedures reported in the IRB do not have the force and effect of Treasury tax regulations, but they may be used as precedents. In contrast, any documents not published in the IRB cannot be relied on, used, or cited as precedents in the disposition of other cases.*

In applying rulings and procedures published in the IRB, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered. In addition, all parties are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.



Business Master File

Privacy Impact Assessment - Business Master File (BMF)

BMF Overview

BMF is an IRS Critical Infrastructure asset. All tax data and related information pertaining to individual business income taxpayers are posted to the BMF so that the file reflects a continuously updated and current record of each taxpayer's account. All settlements with taxpayers are effected through computer processing of the BMF account and the data therein is used for accounting records, for issuance of refund checks, bills or notices, answering inquiries, classifying returns for audit, preparing reports and other matters concerned with the processing and enforcement activities of the Internal Revenue Service.

Systems of Record Number

Treasury/IRS 24.046 CADE Business Master File
Treasury/ IRS 34.037 IRS Audit Trail and Security Records System

Data in the System

1. Describe the information (data elements and fields) available in the system in the following categories:

- A. Taxpayer: Tax data and related information pertaining to business taxpayers are posted to the Business Master File. Each account has an entity module and one or more tax modules. The entity module contains data which describes the taxpayer as an entity and contains groups of data including Taxpayer Identification Number(s) (TIN), name, address, etc. A tax module contains records of tax liability and accounting information pertaining to the tax for one tax period. Each tax module contains groups of data including assessed tax liability, payments and other credits, balance due amounts, refund checks sent, and other accounting information relating to a specific tax period.
- B. Employee - none
- C. Audit Trail Information - Master files by definition do not have an audit trail. They are defined as having interfaces to systems that maintain their own audit trails. There is no direct access to BMF data. All access is through batch files. The data viewed by authorized IRS employees is a copy of the BMF data loaded into any of a number of other systems that have a user interface. These systems maintain the authentication and authorization required, including the use of audit trail information.
- D. Other - none.

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.

- A. IRS
- B. Taxpayer
- C. Employee
- D. Other Federal Agencies (List agency)
- E. State and Local Agencies (List agency)
- F. Other third party sources (Describe)

The data is reported by the taxpayer on various returns and schedules. After the initial filing of the tax return, any changes or updates (adjustments) to an account, whether initiated by the taxpayer or the IRS, is submitted as a transaction to post to the master file so that the file reflects a continuously updated and current record of each taxpayer's account.

3. Is each data item required for the business purpose of the system? Explain.

Yes. The name, TIN, and address are required to identify the taxpayer's account. The income, deductions, credits, etc. reported on the tax return, as well as any payments received, are required to settle the taxpayer's account, and maintain a record of taxes assessed, abated and collected.

4. How will each data item be verified for accuracy, timeliness, and completeness?

The front-end input systems (Integrated Submission and Remittance Processing (ISRP), e-file, Generalized Mainline Framework (GMF), etc) validate and correct data entries. The BMF process reformats this information for processing and storage. The front-end systems adhere to the established (and published) input and posting cycles to ensure that returns received from the taxpayers are processed, validated and posted to the Business Master File within required time frames.

5. Is there another source for the data? Explain how that source is or is not used.

No.

6. Generally, how will data be retrieved by the user?

BMF data is not directly accessible by users. Data is extracted on a weekly basis for reports and for loading into other IRS systems, which provide read-only access to the data (on a need to know basis).

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?

Yes, by name and Employer Identification Number (EIN), or other TIN.

Access to the Data**8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?**

Authorized IRS personnel and contract program developers, as well as IRS organizations developing managerial and statistical reports.

9. How is access to the data by a user determined and by whom?

Data access is granted on a need to know basis. A potential user must submit a request for access form (5081) to their local management for approval consideration. Users are not permitted access without a signed 5081 form from an authorized management official.

10. Do other IRS systems provide, receive, or share data in the system? If YES, list the system(s) and describe which data is shared. If NO, continue to Question 12.

Yes. All settlements with taxpayers are affected through computer processing of the BMF account and the data therein is used for accounting records, for issuance of refund checks, bill or notices, answering inquiries, classifying returns for audit, preparing reports and other matters concerned with the processing and enforcement activities of the IRS.

Initial inputs to BMF for each tax period are processed by a front-end input system (i.e. ISRP, e-file, etc.). These systems interface with the Generalized Mainline Framework (GMF) which provides the data to the BMF processing system.

Subsequent inputs are transactions that can originate in any number of IRS processing systems. Generally these system interface with the Integrated Data Retrieval System (IDRS)/ Integrated Case Processing (ICP) system processing runs which include End-of-Day (EOD) runs which validates the data before submitting to the BMF for posting.

Any input (initial or subsequent) which is unable to post to the master file for any reason, is returned to the originating system via the Generalized Unpostable Framework (GUF) for correction.

Posted data is replicated for use in other IRS processing systems. The entire BMF is replicated for Corporate Files On-line (CFOL), which provides on-line read-only access for authorized IRS employees. There are several files that contain extracts of entity data that are used in validation for processing or for employee access as a research tool in answering taxpayer inquiries or resolving compliance issues. These include the National Account Profile (NAP), the

Taxpayer Index File (TIF) and the Name Search Facility (NSF).

MFTRA processing accesses the BMF directly. Other systems that receive BMF data do not access the BMF directly, but receive a file generated either by BMF OUTPUTS, 701 EXTRACTS, or MIS REPORTS. These include IDRS, Automated Collection System (ACS), Audit Information Management System (AIMS) and reports.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?

The mainframe system that provides the processing and storage capabilities for the tax processing system, including the Information Returns Processing System (IRP; IRMF and PMF), as well as Business Master File (BMF), Individual Master File (IMF), is preparing to undergo security testing and is expected to receive certification in November 2003. . A PIA was completed 7/03 for IRP, which included subsystems. IRP will need to be recertified in 2006. IDRS/ICP and GUF have PIAs. GMF, CFOL, NAP, TIF, ACS, and NSF do not.

12. Will other agencies provide, receive, or share data in any form with this system?

Yes. Financial Management Service (FMS) receives data from BMF for those accounts that have overpaid their liability. FMS provides data to BMF on taxpayers that have other outstanding federal liabilities that can or have been offset by their account overpayment.

13. What are the procedures for eliminating the data at the end of the retention period?

Annual end of year processing (Conversion) updates the BMF. An analysis is performed and based on factors such as the current status, the Assessment Expiration Date and Collection Expiration Date entity and tax modules are removed to the retention register.

14. Will this system use technology in a new way? If "YES" describe. If "NO" go to Question 15. No.

15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.

Yes. The business purpose is to store accounts of business return filers and identify and locate taxpayers who are not in compliance with federal tax filing and payment requirements. The system accepts queries from other systems based on criteria that may indicate cases at high risk for non-compliance. The data are further analyzed by these other systems, and the results posted back to the master file.

16. Will this system provide the capability to monitor individuals or groups? If yes, describe the business purpose for this capability and the controls established to prevent unauthorized monitoring.

This system does not itself monitor individuals or groups. Other systems extract data from this repository. Extracts are performed only based on an approved request for information services.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently? Explain.

No. The master file data allows IRS to ensure that taxpayers are treated equitably. The automated method of generating notices based on specific criteria eliminates the possibility of one taxpayer receiving preferential treatment over another or one taxpayer unfairly singled out for special scrutiny.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?

Yes. The BMF records the issuance of statutory notices. These notices may include math errors on a return, and other procedural notices sent to the taxpayer on initial processing. If another system accesses data in the BMF and subsequent processing by that other system results in a notice to the taxpayer, the notice is recorded on the BMF, which serves as the master repository. The other systems have procedures to ensure due process.

19. If the system is web-based, does it use persistent cookies or other tracking devices to identify web visitors? n/a

Page Last Reviewed or Updated: November 03, 2004



Topics for Charities & Non-Profits

Life Cycle of an Exempt Organization

Links to helpful information about points of intersection between tax-exempt organizations and the IRS, including access to explanatory information and forms that an organization may need to file with the IRS.

Search for Charities

This online version of Publication 78, Cumulative List of Organizations, will tell you if an organization is exempt from federal taxation and, if so, how much of your contributions to that organization are tax deductible.

Charities and Nonprofits A-Z Site Index

Site map of content on the Charities and Nonprofits Pages of IRS.gov designed to make it easier for users to navigate Exempt Organization resources..

Calendar of Events

Information about workshops and conferences for exempt organizations.

EO Abusive Tax Avoidance Transactions

A description of IRS programs and activities relating to abusive tax avoidance transactions in which exempt organizations are directly involved or serve as accommodation parties.

Frequently Asked Questions about Tax-Exempt Organizations

Some of the most frequently asked questions regarding tax-exempt organizations.

EO Forms and Publications

IRS forms, publications, and internal training materials relating to tax-exempt organizations.

Resource Materials - Compliance Initiatives for Tax-Exempt Organizations

Links to materials used in or discussing IRS compliance initiatives for tax-exempt organizations.

Speeches and Testimony

Speeches and testimony by IRS and Treasury Department officials on issues of interest to tax-exempt organizations.

Pension Protection Act of 2006 Revises EO Tax Rules

Law enacted numerous changes to the tax law provisions affecting tax-exempt organizations.

Current Edition of Exempt Organizations Update

Most recent issue of Exempt Organizations Update, a free IRS e-mail service for tax professionals and representatives of tax-exempt organizations, with links to archive and subscription information.

Disaster Relief - Resources for Charities and Contributors

Information about how the public can use charitable organizations to help victims of disasters, and how new organizations can obtain tax-exempt status.

Employment Taxes for Exempt Organizations

Links to information about employment taxes for tax-exempt organizations.

Retirement Plan Information for Tax-Exempt Organizations

Information about retirement plans for tax-exempt organizations.

Exempt Organizations Tax Code, Regulations, and Official Guidance

A digest of tax law and guidance items on issues of interest to tax-exempt organizations.

State Links

A collection of links to State government web sites with useful information for exempt organizations.

How to Contact the Tax Exempt and Government Entities Division

Contact us for answers to technical and procedural tax-exempt questions.

Types of Tax-Exempt Organizations

The major classifications of organizations that might qualify to be recognized by the IRS as exempt from federal income tax.

Governance of Charitable Organizations and Related Topics

Information about governance and related topics for tax-exempt organizations.

Tax-Exempt Organizations and Political Campaign Intervention

IRS materials on political campaign intervention by tax-exempt organizations.

Reports of the Advisory Committee on Tax Exempt and Government Entities (ACT)

Reports of recommendations of the Advisory Committee on Tax Exempt and Government Entities (ACT).

IRS Complaint Process - Tax-Exempt Organizations

An article describing the process for communicating alleged exempt organization tax law violations to the IRS and how the IRS handles such information.

Tax Information for Federal, State, & Local Governments

Federal, State and Local Governments facilitates cooperation through partnerships with federal, state, and local government agencies for the purpose of meeting their federal tax responsibilities, with a focus on customer service and fairness to all.

Statistical Information About Tax-Exempt Organizations

Overview of statistical information about exempt organizations, available from the IRS.

EO Implementing Guidelines

Program guidance for implementing the Exempt Organizations portion of the TE/GE Strategic and Program Plan.

Solicitation of Public Comments

Exempt Organizations requests comments from exempt organizations and interested stakeholders on several issues.

Information for the Tax Exempt Bond Community

Tax Exempt Bonds (TEB) provides specialized information and services to the municipal finance community, including tailored educational programs which focus on bond industry segments; pro-active education and outreach products which address non-compliance trends; and compliance programs devised to foster voluntary resolution of tax law infractions.

Page Last Reviewed or Updated: August 11, 2009



Life Cycle of an Agricultural or Horticultural Organization

During its existence, a tax-exempt agricultural or horticultural organization has numerous interactions with the IRS – from filing an application for recognition of tax-exempt status, to filing the required annual information returns, to making changes in its mission and purpose. The IRS provides information, explanations, guides, forms and publications on all of these subjects – they are available through this IRS Web site. The illustration below provides an easy-to-use way of linking to the documents most organizations will need as they proceed through the phases of their “life cycle.”

In addition to the following illustration, you can also download a [graphical depiction](#) of the life cycle, which includes functioning links back to our site.

Starting Out
<ul style="list-style-type: none"> • Creating the Organization <ul style="list-style-type: none"> ○ Organizing Documents ○ Bylaws • Employer Identification Number <ul style="list-style-type: none"> ○ Application Form ○ On-line EIN Application • Requirements for Exemption - Agricultural/Horticultural Organization <ul style="list-style-type: none"> ○ Definition - Agricultural or Horticultural Organization ○ Agricultural or Horticultural Organizations - Exempt Activities ○ Examples of Nonqualifying Activities <ul style="list-style-type: none"> ■ Inurement and benefits to members
Applying to IRS
<ul style="list-style-type: none"> • Application Forms <ul style="list-style-type: none"> ○ Exemption Application (Form 1024) <ul style="list-style-type: none"> ■ Group exemption ○ User Fee ○ Power of Attorney ○ Disclosure of Applications • IRS Processing <ul style="list-style-type: none"> ○ While You Wait ○ Rulings and Determination letters ○ Advance Rulings • Help from the IRS <ul style="list-style-type: none"> ○ Application Process Step by Step ○ Customer Account Services ○ Publication 557, Tax-Exempt Status for Your Organization
Required Filings
<ul style="list-style-type: none"> • Annual Exempt Organization Return <ul style="list-style-type: none"> ○ Requirements for Filing ○ Power of Attorney • Unrelated Business Income Tax <ul style="list-style-type: none"> ○ Requirements for Filing <ul style="list-style-type: none"> ■ Form 990-T ■ Form 990-T instructions ■ Estimated tax ○ Exceptions and Exclusions • Employment Taxes • Help from the IRS <ul style="list-style-type: none"> ○ Customer Account Services ○ Publication 598, Tax on Unrelated Business Income of Exempt Organizations ○ Publication 557, Tax-Exempt Status for Your Organization

Ongoing Compliance

- Jeopardizing Exemption
 - Nonexempt Activities - Examples
 - Inurement
 - Benefits to members
- Lobbying and Political Campaign Activity
 - Proxy Tax
- Employment Taxes
 - Requirements to Pay
 - Exceptions and Exclusions
 - Worker Classification
 - Forms and Publications
- Contributions
- Disclosure
- Retirement Plan Compliance
- Help from the IRS
 - Customer Account Services
 - Publication 557, Tax-Exempt Status for Your Organization

Significant Events

- Reporting Changes to the IRS
 - Termination of Exempt Organization
- Private Letter Rulings and Determination Letters
- Audits of Exempt Organizations
 - Potential Examination Consequences
 - Examination Procedures
 - Power of Attorney
- Termination of an Exempt Organization
- Help from the IRS
 - Customer Account Services
 - Publication 557, Tax-Exempt Status for Your Organization

Page Last Reviewed or Updated: May 13, 2009



Search for Charities

Publication 78, *Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986*, is a list of organizations eligible to receive tax-deductible charitable contributions. This online version is offered to help you conduct a more efficient search of these organizations.

For assistance on using Publication 78, see [Publication 78 Help](#).

Most Recent Data Update: July 1, 2009

To verify whether an organization has been added or deleted since the most recent update, check the links below.

Additional Information:

- [Eligible Donees Generally Not Listed in Publication 78](#)
- [Additions to Cumulative List](#)
- [Recent Revocations and Deletions from Cumulative List](#)
- [Suspensions Pursuant to Code Section 501\(p\)](#)

SEARCH NOW

In addition, you may verify an organization's tax-exempt status and eligibility to receive tax-deductible charitable contributions by asking to see an organization's IRS letter recognizing it as tax-exempt. You may also confirm an organization's status by calling the IRS (toll-free) at 1-877-829-5500.

You may download the electronic version of Publication 78. The download file is a large (12.6 MB) compressed file, from which you may extract a very large delimited text file. Some computers may have difficulty downloading and extracting a file of this size. In addition, opening the file using word processing software may prevent formatting/appearance issues that may be present if the file is viewed with a text editing program.

DOWNLOAD NOW

Format: Microsoft Word, ASCII Text

Page Last Reviewed or Updated: July 09, 2009



Frequently Asked Questions about Tax-Exempt Organizations

FAQs About Applying for Tax-Exemption

Insights into the tax-exempt application process.

FAQs about the Annual Reporting Requirements for Exempt Organizations

Insights into the Service's annual reporting requirements.

Form 990 Redesign For Tax Year 2008 (Filed in 2009) Frequently Asked Questions

Frequently asked questions about the draft revised Form 990 (November 2008)

FAQs about the Annual Form Filing Requirements for Section 527 Organizations

Insights into the annual filing requirements for political organizations.

FAQs about Issues of Interest to the General Public about Exempt Organizations

Insights into issues of interest to the general public relating to tax-exempt organizations, including public availability of exempt organization returns.

FAQs About the Exempt Organization Public Disclosure Requirements

Insights into the rules which require tax-exempt organizations to disclose their exemption applications and annual returns.

FAQs about Operating as an Exempt Organization

Insights into the operations of a tax-exempt organization.

Frequently Asked Questions (FAQs) - e-File for Charities and Nonprofits

Frequently asked questions about e-file for charities and other nonprofit organizations

FAQs about Charitable Organizations Providing Disaster Relief

Frequently asked questions about disaster relief provided by charitable organizations.

Frequently Asked Questions about Form 1023

Frequently asked questions about the June 2006 revision of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Page Last Reviewed or Updated: August 17, 2009



FAQs About Applying for Tax-Exemption

1. [What is the difference between not-for-profit and tax-exempt status?](#)
2. [How does an organization become tax-exempt?](#)
3. [Do I need a tax-exempt number for my organization?](#)
4. [How do I get an Employer Identification Number for my organization?](#)
5. [How do I obtain an application for tax-exempt status?](#)
6. [How long does it take to process an application for exemption?](#)
7. [How can my application for tax-exempt status be expedited?](#)
8. [Is an exemption application subject to public disclosure?](#)
9. [What if purposes or programs change after an application is submitted?](#)
10. [Must an organization whose corporate charter is reinstated after being administratively revoked or suspended by the state submit a new exemption application?](#)
11. [Does a government entity need to apply for exemption?](#)
12. [Where can I get more information about how to apply for exemption from federal income tax?](#)

Page Last Reviewed or Updated: August 17, 2009



Applying for Exemption - Difference Between Nonprofit and Tax-Exempt Status

What is the difference between non-profit and tax-exempt status?

Non-profit status is a state law concept. Non-profit status may make an organization eligible for certain benefits, such as state sales, property, and income tax exemptions. Although most federal tax-exempt organizations are non-profit organizations, organizing as a non-profit organization at the state level does not automatically grant the organization exemption from federal income tax. To qualify as exempt from federal income taxes, an organization must meet requirements set forth in the Internal Revenue Code. See [Types of Tax-Exempt Organizations](#) or [Publication 557](#) for more information.

Page Last Reviewed or Updated: August 31, 2009



Applying for Exemption - Procedure for Applying

How does an organization become tax-exempt?

To be recognized as exempt from federal income taxation, most organizations are required to apply for recognition of exemption. For section 501(c)(3) organizations, the law provides only limited exceptions to this requirement. Applying for recognition of exemption results in formal IRS recognition of an organization's status, and may be preferable for that reason.

The IRS will recognize an organization as tax-exempt if it meets the requirements of the Internal Revenue Code. See Types of Tax-Exempt Organizations and Publication 557, *Tax-Exempt Status for Your Organization*, for more information.

Organizations applying for tax-exempt status must submit two applications: First, if they have not previously received an Employer Number (EIN), they must apply for one, and second, an application for recognition of exemption.

The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply individually. See Publication 4573, *Group Exemptions*, for more information.

Page Last Reviewed or Updated: August 17, 2009



FAQs about the Annual Reporting Requirements for Exempt Organizations

1. [What are my filing responsibilities once I receive/apply for tax-exempt status?](#)
2. [Are there any exceptions to the requirement to file Form 990?](#)
3. [Are small tax-exempt organizations required to file an annual return?](#)
4. [What happens if I fail to file an annual return or annual electronic notice?](#)
5. [Do individual members of a group exemption ruling have to file separate Form 990 returns?](#)
6. [What happens if my Form 990 is filed late?](#)
7. [What happens if my Form 990 is incomplete?](#)
8. [Can penalties for filing Form 990 late be abated?](#)
9. [Where do I file my annual exempt organization return?](#)
10. [Is personal identifying information provided on an exempt organization return subject to public disclosure?](#)

Page Last Reviewed or Updated: June 18, 2009



EO Reporting Requirements - Annual Return Filing Exceptions

Are there any exceptions to the requirement to file Form 990?

Organizations with gross receipts and assets below certain thresholds at the end of their tax years may file Form 990-EZ, *Short Form Return of Organizations Exempt from Income Tax*. In addition, certain other church-affiliated organizations and governmental organizations are not required to file annual information returns. Finally, organizations whose annual gross receipts are normally less than \$25,000 are not required to file an annual return, but may be required to file an annual electronic notice - e-Postcard - beginning in 2008.

The following organizations must file another return in lieu of the Form 990:

- Private foundations (Form 990-PF)
- Employee benefit trusts (Form 5500)
- Black lung benefit trusts (Form 990-BL)
- Religious and apostolic organizations described in Code section 501(d) (Form 1065).

Page Last Reviewed or Updated: April 29, 2009



FAQs about Issues of Interest to the General Public about Exempt Organizations

1. [Can I take a deduction for a contribution I make to any tax-exempt organization?](#)
2. [Are contributions to an organization that has not received an exemption determination letter deductible \(for example, while an application is pending\)?](#)
3. [How can I determine if a particular organization is tax-exempt and eligible to receive tax-deductible contributions?](#)
4. [How can I obtain a copy of an organization's annual return or exemption application?](#)
5. [Can I get a list of donors to an organization?](#)
6. [What should I do if a section 501\(c\) organization will not let me see its Form 990 returns or exemption application materials?](#)
7. [Where do I send complaints about the activities/operations of tax-exempt organizations?](#)
8. [What information can I receive about an exempt organization from the IRS?](#)

Page Last Reviewed or Updated: July 24, 2009



Exempt Organizations General Issues: Copies of Exempt Organizations Tax Documents

How can I obtain a copy of an organization's annual return or exemption application?

You have the right to inspect, and obtain a copy of, a tax-exempt organization's:

- annual information returns (e.g., Form 990);
- exempt status application materials; and
- notice of status under section 527(i)

in person at the organization's principal office, or its regional or district offices, during regular business hours. You may also request copies of such materials in writing. The organization may charge a reasonable fee to cover copying and mailing costs. **Note:** An organization that filed its application before July 15, 1987, is required to make the application available only if it had a copy of the application on July 15, 1987. See [Notice 88-120](#) for details.

You are entitled to inspect, or receive a copy of, any annual return for three years from the date the return was required to be filed (or, for an amended return, from the date it was filed). For more information, see our [frequently asked questions](#) on public disclosure, the [final regulations](#), or [Disclosure Requirements](#).

For exemption application materials, you are entitled to inspect, or receive a copy of, the organization's exemption application (Form 1023, 1024, or other document required to be filed), any papers filed in support of the application, and any determination letter issued by the IRS with respect to the application.

You may also obtain copies of annual returns, exempt applications, or determination letters from the IRS by filing [Form 4506-A, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form](#). A fee may be charged for copies. In addition, notices of status under section 527(i) are generally available for inspection and printing from the Internet at www.irs.gov/polorgs. If an organization wants a complete copy of its Form 990 (one that includes donor information), it can file [Form 4506, Request for Copy of Tax Return](#). There is a fee of \$57.00 for each return copy.

Additional information

- [Public Inspection and Disclosure of Form 990-T](#)
- [Fee Schedule - Public Inspection of Exempt Organizations Material](#)

Page Last Reviewed or Updated: January 07, 2009



Exempt Organizations General Issues: Obtaining Information about Organizations from IRS

What information can I receive about an exempt organization from the IRS?

In general, someone contacting the IRS may obtain only information about an exempt organization that is generally available to the public, unless an organization has submitted Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization. Only the following individuals may receive account specific information: an attorney, certified public accountant, or other authorized tax professional of record, a director of the organization, or an officer or employee legally authorized to act on the organization's behalf.

Page Last Reviewed or Updated: April 28, 2009



FAQs About the Exempt Organization Public Disclosure Requirements

1. In general, what public disclosure requirements apply to tax-exempt organizations?
2. What organizations are *tax-exempt organizations* for purposes of the law requiring that certain tax documents be disclosed and copies of those documents be provided to persons requesting them?
3. What tax documents must an exempt organization make available for public inspection and copying?
4. What disclosure laws apply to private foundations?
5. What does the disclosure law require a tax-exempt organization to do?
6. What does the IRS consider to be a reasonable charge for copying costs?
7. Is a tax-exempt organization required to disclose the names or addresses of its contributors?
8. Are organizations that are not required to provide copies of their exemption applications also exempt from the requirement to provide copies of annual returns to requesters?
9. Is there a convenience exception to the requirement to provide copies?
10. If an organization makes its documents *widely available* must it make the documents available for public inspection?
11. What are the penalties for failure to comply with the disclosure requirements, and who must pay them?
12. If a request for copies is not fulfilled, to whom may the requester complain?
13. How can one get a copy of an organization's exemption application or annual information return from the IRS?
14. What public disclosure requirements apply to final letters from the IRS that deny or revoke an organization's exempt status?
15. What disclosures is a charitable organization required to make to its donors?
16. What disclosures must an exempt organization, other than a charity, make to its donors?
17. Is personal identifying information provided on an exempt organization return subject to public disclosure?

Page Last Reviewed or Updated: January 15, 2009



Exempt Organizations - Public Disclosure Requirements in General

In general, what public disclosure requirements apply to tax-exempt organizations?

In general, exempt organizations must make available for public inspection certain annual returns and applications for exemption, and must provide copies of such returns and applications to individuals who request them. Copies usually must be provided immediately in the case of in-person requests, and within 30 days in the case of written requests. The tax-exempt organization may charge a reasonable copying fee plus actual postage, if any.

Page Last Reviewed or Updated: September 01, 2009



Exempt Organizations - Documents Subject to Public Disclosure

What tax documents must an exempt organization make available for public inspection and copying?

An exempt organization must make available for public inspection its exemption application. An exemption application includes the [Form 1023](#) (for organizations recognized as exempt under § 501(c)(3)), [Form 1024](#) (for organizations recognized as exempt under most other paragraphs of § 501(c)), or the letter submitted under the paragraphs for which no form is prescribed, together with supporting documents and any letter or document issued by the IRS concerning the application. A political organization exempt from taxation under § 527(a) must make available for public inspection and copying its [notice of status](#), Form 8871.

In addition, an exempt organization must make available for public inspection and copying its annual return. Such returns include [Form 990](#) , *Return of Organization Exempt From Income Tax*, [Form 990-EZ](#) , *Short Form Return of Organization Exempt From Income Tax*, [Form 990-PF](#), *Return of Private Foundation*, [Form 990-BL](#) , *Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons*, and the [Form 1065](#) , *U.S. Partnership Return of Income*.

An organization exempt under § 501(c)(3) must make available for public inspection and copying any [Form 990-T](#), *Exempt Organization Business Income Tax Return*, filed after August 17, 2006. Returns must be available for a three-year period beginning with the due date of the return (including any extension of time for filing). For this purpose, the return includes any schedules, attachments, or supporting documents that relate to the imposition of tax on the unrelated business income of the charity. See [Public Inspection and Disclosure of Form 990-T](#) for more information.

An exempt organization is not required to disclose [Schedule K-1 of Form 1065](#) or Schedule A of [Form 990-BL](#). With the exception of private foundations, an exempt organization is not required to disclose the name and address of any contributor to the organization.

A political organization exempt from taxation under § 527(a) must make available for inspection and copying its report of contributions and expenditures on [Form 8872](#), *Political Organization Report of Contributions and Expenditures*. However, such organization is not required to make available its return on [Form 1120-POL](#), *U.S. Income Tax Return for Certain Political Organizations*.

Page Last Reviewed or Updated: July 24, 2009



Exempt Organizations Public Disclosure - Penalties for Noncompliance

What are the penalties for failure to comply with the disclosure requirements, and who must pay them?

Responsible persons of a tax-exempt organization who fail to provide the documents as required may be subject to a penalty of \$20 per day for as long as the failure continues. There is a maximum penalty of \$10,000 for each failure to provide a copy of an annual information return. There is no maximum penalty for the failure to provide a copy of an exemption application.

Page Last Reviewed or Updated: September 01, 2009



Exempt Organizations Public Disclosure - Obtaining Copies of Documents from IRS

How can one get a copy of an organization's exemption application or annual information return from the IRS?

To request a copy of either the exemption application or the annual information or tax return, submit [Form 4506-A, Request for Public Inspection or Copy of Exempt Organization IRS Form](#). Mail the form to the applicable address listed below:

IF you want...	THEN mail Form 4506-A to...
A copy of an exemption application	Internal Revenue Service Customer Service - TE/GE P.O. Box 2508, Room 4024 Cincinnati, OH 45201
A copy of a return, report, or notice	Internal Revenue Service Mail Stop 6716 Ogden, UT 84201

You may also [purchase](#) copies of scanned Forms 990, 990-EZ for IRC section 501(c)(3) organizations, and all 990-PF returns on CD-Rom from the Ogden Submission Processing Center.

Page Last Reviewed or Updated: July 24, 2009



Exempt Organizations Public Disclosure - Disclosure of Final Letters Denying or Revoking Exempt Status

What public disclosure requirements apply to final letters from the IRS that deny or revoke an organization's tax-exempt status?

Sometimes, an organization's application for recognition of tax-exempt status is denied, or its exempt status is revoked after an examination. Internal Revenue Code section 6110 requires the IRS to publish final letters that revoke or deny an organization's exempt status, but with taxpayer identifying information deleted. Upon written request, the IRS will also provide a copy of the background file with taxpayer identifying information deleted. The background file includes a copy of the ruling request or application for exempt status and all supporting documents.

The regulations ask taxpayers to help the IRS comply with these requirements by submitting a statement of proposed deletions with the ruling request or application. Organizations should submit the following with their request or application:

1. A statement indicating that no deletions need be made except names, addresses, and taxpayer identifying numbers, or
2. A statement of proposed deletions, citing the statutory basis for each one, and a copy of the ruling request or application (and supporting documents, submitted with or subsequent to the application) on which it indicates, in brackets, each deletion requested.

Page Last Reviewed or Updated: September 01, 2009



Exempt Organizations Forms and Instructions

Name	Title	Revision Date ¹	Separate Instructions Available?
Form 1023	Application for Recognition of Exemption under Section 501 (c)(3) of the Internal Revenue Code	6/2006	Yes
Form 1024	Application for Recognition of Exemption under Section 501 (a)	9/1998	Yes
Form 1028	Application for Recognition of Exemption under Section 521 of the Internal Revenue Code	9/2006	Yes
Form 1041-A	U.S. Information Return - Trust Accumulation of Charitable Amounts	2/2008	No
Form 1098-C	Contributions of Motor Vehicles, Boats, and Airplanes	2009	Yes
Form 1120-POL	U.S. Income Tax Return for Certain Political Organizations	2008	No
Form 1128	Application to Adopt, Change, or Retain a Tax Year	1/2008	Yes
Form 2848	Power of Attorney and Declaration of Representative	6/2008	Yes
Form 3115	Application for Change in Accounting Method	12/2003	Yes
Form 4720	Return of Certain Excise Taxes on Charities and Other Persons under Chapter 41 and 42 of the Internal Revenue Code	2008	Yes
Form 5227	Split Interest Trust Information Return	2008	Yes
Form 5578	Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax	6/1998	No
Form 5768	Election/Revocation of Election by an Eligible Section 501 (c)(3) Organization to Make Expenditures to Influence Legislation	12/2004	No
Form 6069	Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust under Section 4953 and Computation of Section 192 Deduction	6/2005	No
Form 7004	Application for Automatic Extension of Time to File Corporation Income Tax Return	2008	No
Form 8274	Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security and Medicare Taxes	9/2006	No
Form 8282	Donee Information Return	1/2007	No
Form 8283	Noncash Charitable Contributions	12/2006	Yes
Form 8283-V	Payment Voucher for Filing Fee Under Section 170(f)(13)	3/2007	No
Form 8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business	3/2008	No
Form 8718	User Fee for Exempt Organization Determination Letter Request	6/2006	No
Form 8734	Support Schedule for Advance Ruling Period	1/2004	Yes
Form 8821	Tax Information Authorization	8/2008	No
Form 8868	Application for Extension of Time to File an Exempt Organization Return	4/2008	No

Form 8870	Information Return for Transfers Associated with Certain Personal Benefit Contracts	1/2007	No
Form 8871²	Political Organization Notice of Section 527 Status	2/2007	Yes
Form 8872	Political Organization Report of Contributions and Expenditures	11/2002	Yes
Form 8886	Reportable Transaction Disclosure Statement	12/2007	Yes
Form 8886-T	Disclosure by Tax Exempt Entity Regarding Prohibited Tax Shelter Transaction	9/2007	Yes
Form 8899	Notification of Income from Donated Intellectual Property	12/2005	No
Form 990	Return of Organization Exempt from Income Tax	2008	Yes
Form 990-EZ	Short Form Return of Organization Exempt from Income Tax	2008	Yes
Form 990-N³	Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ	n/a	No
Form 990-PF	Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation	2008	Yes
Form 990-T	Unrelated Business Income Tax Return	2008	Yes
Form 990-W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations	2008	No
Form 990-BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons	6/2005	Yes
Form SS-4	Application for Employer Identification Number	1/2009	Yes
Form 90-22.1	Report of Foreign Bank and Financial Accounts	8/2008	No

¹This column indicates the revision date of forms currently being accepted by the Exempt Organizations Determinations office. Outdated forms will be returned without any action by the Service on the request.

²Because Form 8871 must be filed [electronically](#), a paper version of Form 8871 may not be filed and is not available for download.

³Because Form 990-N must be filed [electronically](#), a paper version may not be filed and is not available for download.

[More Forms and Publications](#)

The freely available [Adobe Acrobat Reader](#) software is required to view, print, and search the items listed above.

Page Last Reviewed or Updated: July 10, 2009



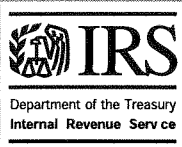
TY 2008 Form 990 - Forms and Instructions (December 2008)

Note: Separate instructions are not available for all schedules.

Forms	Instructions and Highlights
Form 990-EZ	Instructions for Form 990-EZ
Form 990	<p>What's New - Redesigned Form 990 and Instructions for 2008 Tax Year</p> <p>Instructions for Form 990: Includes the following:</p> <ul style="list-style-type: none"> • General Instructions for Form 990 • Glossary to Instructions for Form 990 <ul style="list-style-type: none"> ○ Appendix of Special Instructions to Form 990 ○ Completing the Heading of Form 990 ○ Part I, Summary ○ Part II, Signature Block ○ Part III, Statement of Program Service Accomplishments ○ Part IV, Checklist of Required Schedules ○ Part V, Statements Regarding Other IRS Filings and Tax Compliance ○ Part VI, Governance, Management, and Disclosure ○ Part VII, Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors ○ Schedule J-2 Continuation Sheet for Form 990, Part VII, Section A, Line 1a (Compensation information) ○ Part VIII, Statement of Revenue ○ Part IX, Statement of Functional Expenses ○ Part X, Balance Sheet ○ Part XI, Financial Statements and Reporting
Schedule A	Public Charity Status and Public Support
Schedule B	Schedule of Contributors
Schedule C	Political Campaign and Lobbying Activities
Schedule D	Supplemental Financial Statements
Schedule E	Schools
Schedule F	Statement of Activities Outside the United States
Schedule F-1	Continuation Sheet for Schedule F
Schedule G	Supplemental Information Regarding Fundraising or Gaming Activities
Schedule H	<p>Hospitals</p> <p>Schedule H Worksheets</p>
Schedule I	Supplemental Information on Grants and Other Assistance to Organizations, Governments, and Individuals in the United States
Schedule I-1	Continuation Sheet for Schedule I
Schedule J	Compensation Information
Schedule J-1	Continuation Sheet for Schedule J
Schedule J-2	Continuation Sheet for Form 990

Schedule K	Supplemental Information on Tax Exempt Bonds
Schedule L	Transactions with Interested Persons
Schedule M	Non-Cash Contributions
Schedule N	Liquidation, Termination, Dissolution, or Significant Disposition of Assets
Schedule N-1	Continuation Sheet for Schedule N
Schedule O	Supplemental Information to Form 990
Schedule R	Related Organizations and Unrelated Partnerships
Schedule R-1	Continuation Sheet for Schedule R

Page Last Reviewed or Updated: January 05, 2009



The NEW Form 990

What Tax-Exempt Organizations Need to Know

Visit www.irs.gov for more information

The Basics of the New Form 990

The IRS has redesigned the Form 990 and its accompanying instructions for the 2008 tax year (returns filed in 2009). The 2008 Form 990 includes a core form to be completed by all organizations, and schedules to be completed depending on an organization's type and activities.

The Form 990 is an important document for federal and state governments, tax-exempt organizations and the public. Each year, approximately 550,000 organizations file a Form 990 or Form 990-EZ with the IRS.

The IRS uses the Form 990 as the primary tax compliance tool for tax-exempt organizations. Most states rely on the form for charitable and other regulatory oversight, and to satisfy state income tax filing requirements for organizations claiming exemption from state income tax.

The Form 990 is a public document that is made available by filing organizations, the IRS, and others. The public, state regulators, media, researchers, and policymakers rely on the 990 to obtain information about the tax-exempt sector and individual organizations, helping to ensure transparency.

New Filing Requirements for 2008 Tax Year

To provide many smaller organizations additional time to adapt to the new form, the IRS is phasing in, over a three-year period, the requirement to file the new form. For the 2008 tax year:

- Organizations must file the new 990 for the 2008 tax year if they have either gross receipts of \$1 million or more, or total assets of \$2.5 million or more
- Organizations can choose Form 990 or 990-EZ if they have gross receipts greater than \$25,000 and less than \$1 million and assets less than \$2.5 million
- Very small tax-exempt organizations—those with gross receipts of \$25,000 or less—should submit a new electronic form called the 990-N, or e-Postcard.

For more information about the 990, 990-EZ and 990-N, visit www.irs.gov/charities.

Reasons for Redesign

The Form 990 had not been significantly revised since 1979. The old form failed to reflect the changes in tax law and the increasing size, diversity and complexity of the exempt sector. Further, it no longer adequately served the Service's tax compliance mission or met the transparency and accountability needs of the states, public, and communities these organizations served.



To fix these shortcomings, the IRS extensively revised the format and content of the form based on three guiding principles: enhancing transparency, promoting tax compliance, and minimizing burden on the filing organization.

Allowing Organizations to Tell Their Story

The IRS asked the tax-exempt community for input to ensure that the new Form 990 reflects the diversity and complexity of their operations today. Tax-exempt organizations consistently answered that they wanted to "tell their story" up front and throughout the form. The 2008 Form 990 adopts these recommendations. A new summary

page provides a snapshot of financial, governance, and operational information. There are also numerous opportunities provided throughout the form and schedules for organizations to provide narrative information, and Schedule O, Supplemental Information to Form 990, was added to allow organizations to supplement responses provided elsewhere on the form.

New Governance Section

The new form includes a section on governance, which consists of three parts – composition of the organization's governing body, its governance and management policies, and its disclosure practices. This section helps to determine whether the organizations have policies in place that will help them stay compliant with the law. An organization should consider its own facts and circumstances, including its size, type and culture, when considering whether to adopt or revise its policies and practices.

Revised Reporting of Compensation And Insider Transactions

The 2008 form significantly revises the reporting of executive compensation and transactions with interested persons. All organizations still must list their officers, directors, trustees, and key employees, regardless of whether they were compensated, and report compensation paid by the organization and related organizations to such persons. But the 2008 instructions provide new definitions of these terms, so reporting of particular persons may differ from 2007 and earlier years. In addition, the 2008 form extends the reporting of compensation paid to the organization's five highest compensated individuals, and five highest paid independent contractors, beyond charities (as was previously the case) to all filing organizations. The reporting threshold for the top five highest compensated employees and highest paid independent contractors was raised from \$50,000 to \$100,000.

The new form revises reporting of excess benefit transactions, loans, grants and other financial assistance, and business transactions involving interested persons. These must be listed in new Schedule L, Transactions with Interested Persons.

More Schedules, Fewer Attachments

The Form 990 has 16 schedules. An organization completes only the schedules that apply to it. Many of these schedules replace "unstructured attachments," which were required by the old form. Some of these schedules replace parts of the 2007 Schedule A, Organization Exempt Under Section 501(c)(3), which has been streamlined to focus exclusively on an organization's public charity status and public support. Organizations that previously filed Schedule A should review the filing requirements for new Schedules A, C, E, and R, to determine whether they must complete any of these schedules.

Other new schedules include:

- Schedule C, Political Campaign and Lobbying Activities
- Schedule F, Statement of Activities Outside the United States
- Schedule H, Hospitals
- Schedule K, Supplemental Information on Tax-Exempt Bonds
- Schedule M, Noncash Contributions
- Schedule R, Related Organizations and Unrelated Partnerships

Minimize Reporting Burden

The redesigned Form 990 has eliminated or revised reporting of many items to reduce reporting burden for many organizations, through use of reporting thresholds and exceptions. This includes reporting by type rather than by transaction in some cases, and the elimination of attachments or schedules in others. The various tools contained in the new instructions, such as the glossary and sequencing list, also should help minimize reporting burden associated with the new form.

Transition Relief for Schedules for Hospitals and Tax Exempt Bonds

The Schedule H, Hospitals, and Schedule K, Supplemental Information on Tax-Exempt Bonds, are significantly more detailed. Organizations required to complete either of these schedules for 2008 are only required to complete one part for each schedule: Part V, Facility Information, for Schedule H, and Part I, Bond Issues, for Schedule K. Completing the other parts of these schedules are optional for 2008 but are required beginning with the 2009 tax year.

Next Steps

Organizations that must file the 2008 Form 990 should begin reviewing the new form and instructions and prepare for the 2009 filing season by taking the following steps:

- Determining whether the organization may file Form 990-EZ for 2008
- Identifying the organization's related organizations required to be listed on Schedule R
- Identifying the organization's officers, directors, trustees, and potential key employees and top 5 highest compensated employees
- Reviewing the new governance questions, which generally must be answered based on policies and practices in place on or before the last day of the 2008 tax year
- Identifying the schedules the organization will likely be required to complete

Where to Go for Help

Please visit the IRS Web site at www.irs.gov/charities for the new Form 990 and instructions, as well as other helpful materials at www.stayexempt.org.

2008



Department of the Treasury
Internal Revenue Service

Instructions for Form 990 Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)**

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Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Redesigned Form 990 and Instructions for 2008

Overview and major changes. The Form 990 has been redesigned for 2008. The new form consists of an 11-page, 11-part core form that is required to be completed by all organizations that file Form 990 and schedules to be completed by those organizations that satisfy the applicable requirements for each schedule.

The following provides a brief summary of some major changes and features of the new form and an outline of the new core form and schedules. This summary does not describe all of the new features or changes. Some of the information previously required by the 2007 Form 990 has been eliminated or revised, and the new 2008 Form 990 requires information not previously required. Some information previously required of only certain types of organizations now is required of all types of organizations completing the form. The organization should carefully review the new form and instructions in order to make sure it satisfies the new form's reporting requirements. See the IRS website at www.irs.gov and click on the *Charities & Non-Profits* tab for more information.

Some areas of major changes in reporting requirements include governance and compensation of officers, directors, trustees, key employees, and highest compensated employees. For example, *Part VI. Governance, Management, and Disclosure*, is a new section that asks questions about the organization's governance structure, policies, and disclosure practices. *Part VII. Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors*, also contains important changes, including new definitions of officer and key employee applicable to all organizations, and the extension of reporting compensation paid to the top five highest compensated employees from organizations described in sections 501(c)(3) or 4947(a)(1), as was previously the case, to all organizations filing the Form 990, such as social welfare organizations, business leagues, trade associations, and social clubs.

Other areas of significant change include determination of public charity status and public support; supplemental financial statement reporting; and fundraising, special events, and gaming. For organizations described in sections 501(c)(3) or 4947(a)(1), Schedule A has been revised to emphasize reporting of public charity status and public support. Schedule D contains new reporting requirements for conservation

organizations; museums and other organizations maintaining collections of works of art and other items; credit counseling organizations and others holding funds in escrow or custodial arrangements; and organizations maintaining endowments. Schedule G requires reporting of certain information regarding arrangements with professional fundraisers, fundraising events, and gaming activities. Other new schedules include those for reporting foreign activities (Schedule F); hospitals (Schedule H); tax-exempt bonds (Schedule K); non-cash contributions (Schedule M); and related organizations (Schedule R).

The following is an outline of the parts of the core form and the new schedules.

Core form. The core form required to be completed by all organizations consists of the following eleven parts.

- *Part I. Summary* provides certain important information regarding the organization's mission, activities, and current and prior years' financial results.
- *Part II. Signature Block* contains the signature of an organization's officer, and, if applicable, paid preparer.
- *Part III. Statement of Program Service Accomplishments* requires reporting of the organization's new, ongoing, and discontinued exempt purpose achievements and related revenue and expenses.
- *Part IV. Checklist of Required Schedules* is used by the organization to determine which schedules it must complete and file with the IRS as part of the Form 990.
- *Part V. Statements Regarding Other IRS Filings and Tax Compliance* is used by the organization to report its compliance with other federal tax reporting and substantiation requirements.
- *Part VI. Governance, Management, and Disclosure* requires information regarding the organization's governing body and management, policies, and disclosure practices.
- *Part VII. Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors* is used to report compensation paid to such persons by the organization and its related organizations reported on Forms W-2, Forms 1099-MISC, and as certain other compensation.
- *Part VIII. Statement of Revenue, Part IX. Statement of Functional Expenses, and Part X. Balance Sheet*, comprise the financial statements of the organization for federal tax reporting purposes.
- *Part XI. Financial Statements and Reporting* is used to report information regarding the organization's accounting methods and its compiled, reviewed, or audited financial statements.

Schedules. The 2008 Form 990 contains 16 schedules. Each organization must complete Part IV. *Checklist of Required Schedules*, to determine those schedules it must complete. These schedules replace the prior schedules and most required attachments previously constructed and completed by the filing organization. All filers will be required to provide certain narrative responses on Schedule O (Form 990). The following is a list and brief description of the new schedules.

- *Schedule A. Public Charity Status and Public Support* is completed by organizations described in sections 501(c)(3) and 4947(a)(1) to provide information relevant to status as a public charity, including satisfaction of applicable public support tests on an ongoing basis.
- *Schedule B. Schedule of Contributors* is completed by organizations to provide information regarding contributions they report as revenues.
- *Schedule C. Political Campaign and Lobbying Activities* is completed by organizations that conduct political campaign activities, organizations described in sections 501(c)(3) and 4947(a)(1) that conduct lobbying activities, and organizations subject to section 6033(e) notice and reporting requirements and potential proxy tax on certain membership dues, assessments, and similar amounts.
- *Schedule D. Supplemental Financial Statements* is completed by organizations to supplement certain balance sheet information, as well as conservation organizations, museums and other organizations maintaining collections, credit counseling organizations and others holding funds in escrow or custodial arrangements, and organizations

maintaining endowments or donor advised funds and similar funds or accounts.

- *Schedule E. Schools* is the private school questionnaire previously contained in former Schedule A.
- *Schedule F. Statement of Activities Outside the United States* is used to report the organization's activities conducted outside the United States.
- *Schedule G. Supplemental Information Regarding Fundraising or Gaming Activities* requires reporting by organizations that reported certain amounts of professional fundraising expenses, revenue from special events, and revenue from gaming activities.
- *Schedule H. Hospitals* is completed by organizations that operate one or more facilities licensed or registered as a hospital under state law.
- *Schedule I. Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.* is used to report grants and other assistance provided by the organization to others within the United States.
- *Schedule J. Compensation Information* is completed by organizations to provide detailed compensation information for certain current or former officers, directors, trustees, key employees, and highest compensated employees, and certain information regarding the organization's compensation practices and arrangements.
- *Schedule K. Supplemental Information for Tax-Exempt Bonds* is completed by organizations with outstanding tax-exempt bond liabilities.
- *Schedule L. Transactions with Interested Persons* is completed by organizations that engage in certain types of relationships or transactions with interested persons, including excess benefit transactions, loans, grants or other financial assistance, and other financial or business transactions or arrangements.
- *Schedule M. Non-Cash Contributions* is used to report contributions other than cash received by the organization.
- *Schedule N. Liquidation, Termination, Dissolution, or Significant Disposition of Assets* is used to report major dispositions of assets by the organization.
- *Schedule O. Supplemental Information to Form 990* is used by organizations to provide supplemental information to describe or explain the organization's responses to questions contained in the core form or schedules.
- *Schedule R. Related Organizations and Unrelated Partnerships* is used to provide information regarding the organization's relationships with other exempt and taxable organizations.

Instructions, glossary, and appendices. The 2008 Instructions for Form 990 contain a sequencing list to help organizations determine the order in which to complete various portions of the form (see *Sequencing List To Complete the Form*); revised general and specific instructions for the core form and schedules; a glossary of key terms; and a compensation table to help organizations determine where and how to report types of compensation paid to officers, directors, trustees, key employees, and highest compensated employees (see *Specific Instructions* for Part VII). The new instructions also contain new appendices for reporting requirements and guidance regarding group returns (see Appendix E), and for organizations to report activities conducted indirectly through joint ventures and disregarded entities (see Appendix F).

Form 990-EZ Filing Amounts for 2008–2010

Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, may be filed by most organizations with gross receipts and total assets below certain amounts. For calendar or fiscal years beginning in 2008, most organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 may choose to file Form 990 or Form 990-EZ. (For 2007, these amounts were less than \$100,000 gross receipts and \$250,000 total assets.) For 2009, most organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 may choose to file Form 990 or Form 990-EZ. Beginning in 2010, most organizations with gross receipts less

File Form 990-EZ for	If gross receipts are less than	And if total assets are less than
2008 (generally filed in 2009)	\$1,000,000	\$2,500,000
2009 (generally filed in 2010)	\$500,000	\$1,250,000
2010 and later	\$200,000	\$500,000

than \$200,000 and total assets less than \$500,000 may file either Form 990 or Form 990-EZ.

Although Form 990-EZ was not redesigned for 2008, some changes have been made. Organizations that file the 2008 Form 990-EZ must review the instructions for Schedules A, B, C, E, G, L, and N to determine whether they must now report any of their activities or information on those schedules. Form 990-EZ filers will not be required to complete any of the other 2008 Form 990 schedules.

New annual electronic filing requirement for small tax-exempt organizations

Many small tax-exempt organizations now must file new Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ, if they choose not to file Form 990 or Form 990-EZ. See the IRS website at www.irs.gov and click on the *Form 990-N (e-Postcard)* tab for more information.

Purpose of Form

Form 990 and Form 990-EZ are used by tax-exempt organizations, nonexempt charitable trusts, and section 527 political organizations to provide the IRS with the information required by section 6033.

An organization's completed Form 990, Form 990-EZ, and Form 990-T, Exempt Organization Business Income Tax Return, of 501(c)(3) organizations, are available for public inspection as required by section 6104. Schedule B (Form 990, 990-EZ, or 990-PF), Schedule of Contributors, is available for public inspection for section 527 organizations filing Form 990 or 990-EZ. For other organizations that file Form 990 or Form 990-EZ, parts of Schedule B (Form 990, 990-EZ, or 990-PF), may be open to public inspection. See the instructions for Schedule B (Form 990, 990-EZ, or 990-PF) for more details.

Some members of the public rely on Form 990 or Form 990-EZ as their primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by information presented on its return. Therefore, the return must be complete, accurate, and fully describe the organization's programs and accomplishments.

Use Form 990 or Form 990-EZ to send a required election to the IRS, such as the election to capitalize costs under section 266.

Phone Help

If you have questions and/or need help completing Form 990, please call 1-877-829-5500. This toll-free telephone service is available Monday through Friday.

Email Subscription

The IRS has established a new subscription-based email service for tax professionals and representatives of tax-exempt organizations. Subscribers will receive periodic updates from the IRS regarding exempt organization tax law and regulations, available services, and other information. To subscribe, visit www.irs.gov/eo.

Photographs of Missing Children

The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the

photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

General Instructions

Overview of Form 990

The *General Instructions* apply to Form 990. See also the *Specific Instructions* for this form.

Note. Terms in **bold** are defined in the *Glossary* of the Instructions for Form 990.



Certain Form 990 filers must file electronically. See E. When, Where, and How To File for who must file electronically.

Form 990 is an annual information return required to be filed with the IRS by most organizations exempt from income tax under Internal Revenue Code section 501(a), and certain political organizations and **nonexempt charitable trusts**. Parts I through XI of the form must be completed by all filing organizations and require reporting on the organization's exempt and other activities, finances, governance, compliance with certain federal tax filings and requirements, and compensation paid to certain persons. Additional schedules are required to be completed depending upon the activities and type of the organization. By completing Part IV, the organization determines which schedules are required. The entire completed Form 990 filed with the IRS, except for certain contributor information on Schedule B (Form 990, 990-EZ, or 990-PF), is required to be made available to the public by the IRS and the filing organization, and may be required to be filed with state governments to satisfy state reporting requirements.

Helpful Hints. The following hints may help you more efficiently review these instructions and complete the form.

- See *C. Sequencing List To Complete the Form* that provides guidance on the recommended order for completing the form and applicable schedules.
- Throughout these instructions, terms that are highlighted in bold are defined in the *Glossary*.
- Throughout these instructions, "the organization" and the "filing organization" both refer to the organization filing Form 990.
- The examples appearing throughout the instructions to Form 990 are illustrative only. They are for the purpose of completing this form and are not all-inclusive.
- Instructions to the Form 990 schedules are published separately from these instructions.



Organizations that have total gross income from unrelated trades or businesses of at least \$1,000 also are required to file Form 990-T, Exempt Organization Business Income Tax Return, in addition to any required Form 990, 990-EZ, or 990-N.

A. Who Must File

Most organizations exempt from income tax under section 501(a) must file an annual information return (Form 990 or Form 990-EZ) or an annual electronic notice (Form 990-N), depending upon the organization's **gross receipts** and **total assets**.

For 2008, Form 990 must be filed by an organization exempt from income tax under section 501(a) (including an organization that has not applied for recognition of exemption) if it has either (1) **gross receipts** greater than or equal to \$1,000,000 or (2)

total assets greater than or equal to \$2,500,000 at the end of the tax year. This includes:

- Organizations described in section 501(c)(3) (other than **private foundations**), and
- Organizations described in other 501(c) subsections (other than black lung benefit trusts).

Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses. See Appendix B for a discussion of gross receipts.

For purposes of Form 990 reporting, the term *section 501(c)(3)* includes organizations exempt under sections 501(e) and (f) (cooperative service organizations), 501(k) (child care organizations), and 501(n) (charitable risk pools). In addition, any organization described in one of these sections is also subject to section 4958 if it obtains a determination letter from the IRS stating that it is described in section 501(c)(3).

Form 990-N. If an organization normally has gross receipts of \$25,000 or less, it must submit Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ, if it chooses not to file Form 990 or Form 990-EZ (with exceptions described below for certain section 509(a)(3) **supporting organizations** and for certain organizations described in *B. Organizations Not Required To File Form 990*). See Appendix B for a discussion of gross receipts.

Form 990-EZ. For tax years beginning in 2008, if an organization has **gross receipts** less than \$1,000,000 and **total assets** at the end of the year less than \$2,500,000, it may choose to file Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, instead of Form 990. See the instructions for Form 990-EZ for more information. See the special rules described later regarding **controlling organizations** under section 512(b)(13) and **sponsoring organizations of donor advised funds**.



The IRS has provided transitional relief to small and mid-size organizations, allowing many to file Form 990-EZ for 2008 and 2009 instead of Form 990, and providing them additional time to become familiar with the new Form 990 and its requirements. The table at the top of page 3 of these instructions describes the modified thresholds for filing Form 990-EZ (instead of Form 990) during this transition period.

Foreign and U.S. possession organizations. **Foreign organizations** and **U.S. Possession** as well as **domestic organizations** must file Form 990 or 990-EZ unless specifically excepted under *B. Organizations Not Required To File Form 990*. Report amounts in U.S. dollars and state what conversion rate the organization uses. Combine amounts from within and outside the U.S. and report the total for each item. All information must be written in English.

Sponsoring organizations of donor advised funds. **Sponsoring organizations of donor advised funds**, if required to file an annual information return for the year, must file Form 990 and not Form 990-EZ.

Controlling organizations described in section 512(b)(13). A **controlling organization** of one or more **controlled entities**, as described in section 512(b)(13), must file Form 990 and not Form 990-EZ if it is required to file an annual information return for the year and if there was any transfer of funds between the controlling organization and any controlled entity during the year.

Section 509(a)(3) supporting organizations. A section 509(a)(3) **supporting organization** must file Form 990 or 990-EZ, even if its gross receipts are normally \$25,000 or less, unless it qualifies as one of the following.

1. An integrated auxiliary of a **church**.
2. The exclusively religious activities of a **religious order**.
3. A religious organization whose gross receipts are normally not more than \$5,000.
4. An organization whose gross receipts are normally not more than \$5,000 that supports a section 501(c)(3) religious organization.

5. A charitable organization supported partly by funds contributed by Federal, state, or local governmental units, or primarily by contributions of the general public, whose gross receipts are normally not more than \$5,000.

If the organization is described in (3), (4), or (5), then it must file Form 990-N unless it voluntarily files Form 990 or Form 990-EZ.

Section 501(c)(7) and section 501(c)(15) organizations. A section 501(c)(7) or section 501(c)(15) organization applies the same **gross receipts** test as other organizations to determine whether it must file Form 990, but uses a different definition of **gross receipts** to determine whether it qualifies as tax-exempt for the tax year. See Appendix C for more information.

Section 527 political organizations. Tax-exempt political organizations must file Form 990 or Form 990-EZ unless excepted under *B. Organizations Not Required To File Form 990*. A qualified state or local political organization must file Form 990 or Form 990-EZ only if it has gross receipts of \$100,000 or more. Political organizations are not required to file Form 990-N.

Section 4947(a)(1) nonexempt charitable trusts. A **nonexempt charitable trust** described under section 4947(a)(1) (if it is not treated as a private foundation) is required to file Form 990 or Form 990-EZ, unless excepted under *B. Organizations Not Required To File Form 990*. Such a trust is treated like an exempt section 501(c)(3) organization for purposes of completing the form. All references to a section 501(c)(3) organization shall include a section 4947(a)(1) trust (for instance, such a trust must complete Schedule A (Form 990 or 990-EZ), Public Charity Status and Public Support), unless otherwise specified. If such a trust does not have any taxable income under Subtitle A of the Code, it can file Form 990 or Form 990-EZ to meet its section 6012 filing requirement and does not have to file Form 1041, U.S. Income Tax Return for Estates and Trusts.

Returns when exempt status not yet established. An organization is required to file Form 990 in accordance with these instructions if the organization claims exempt status under section 501(a) but has not yet established such exempt status by filing Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, or Form 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120, and receiving an IRS letter recognizing tax-exempt status. In such a case, the organization must check the "Application pending" checkbox in item B on Form 990, page 1 (whether or not a Form 1023 or 1024 has been filed) to indicate that Form 990 is being filed in the belief that the organization is exempt under section 501(a), but that the IRS has not yet recognized such exemption.

B. Organizations Not Required To File Form 990

An organization does not have to file Form 990 or 990-EZ even if it has at least \$1,000,000 of gross receipts or \$2,500,000 of **total assets** if it is described below (except for section 509(a)(3) supporting organizations, which are described earlier). See *A. Who Must File* for determining whether the organization may file Form 990-EZ instead of Form 990. An organization described in items 10, 11, or 13 below is required to file Form 990-N unless it voluntarily files Form 990, 990-EZ, or 990-BL.

Certain religious organizations.

1. A **church**, an interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church as described in Regulations section 1.6033-2(h) (such as a men's or women's organization, religious school, mission society, or youth group).

2. A church-affiliated organization that is exclusively engaged in managing funds or maintaining retirement programs and is described in Rev. Proc. 96-10, 1996-1 C.B. 577.

3. A school below college level affiliated with a church or operated by a **religious order** described in Regulations section 1.6033-2(g)(1)(vii).

4. A mission society sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries.

5. An exclusively religious activity of any **religious order** described in Rev. Proc. 91-20, 1991-1 C.B. 524.

Certain governmental organizations.

6. A state institution whose income is excluded from gross income under section 115.

7. A **governmental unit** or affiliate of a governmental unit described in Rev. Proc. 95-48, 1995-2 C.B. 418.

8. An organization described in section 501(c)(1). A section 501(c)(1) organization is a corporation organized under an Act of Congress that is an instrumentality of the United States, and exempt from federal income taxes.

Certain political organizations.

9. A political organization that is:

- A state or local committee of a political party;
- A political committee of a state or local candidate;
- A caucus or association of state or local officials; or
- Required to report under the Federal Election Campaign Act of 1971 as a political committee (as defined in section 301(4) of such Act).

Act of 1971 as a political committee (as defined in section 301(4) of such Act).

Certain organizations with limited gross receipts.

10. An organization whose **gross receipts** are normally \$25,000 or less. To determine what an organization's gross receipts "normally" are, see Appendix B, *How to Determine Whether an Organization's Gross Receipts Are Normally \$25,000 (or \$5,000) or Less*.

11. A **foreign organization**, including organizations located in **U.S. possessions**, whose **gross receipts** from sources within the U.S. are normally \$25,000 or less.

Certain organizations that file different kinds of annual information returns.

12. A private foundation (including a private operating foundation) exempt under section 501(c)(3) and described in section 509(a). Use Form 990-PF, Return of Private Foundation. Also use Form 990-PF for a taxable private foundation, a section 4947(a)(1) **nonexempt charitable trust** treated as a private foundation, and a private foundation terminating its status by becoming a **public charity** under section 507(b)(1)(B) (for tax years within its 60-month termination period). If the organization successfully terminates, then it files Form 990 or Form 990-EZ in its final year of termination.

13. A black lung benefit trust described in section 501(c)(21). Use Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons.

14. A religious or apostolic organization described in section 501(d). Use Form 1065, U.S. Return of Partnership Income.

15. A stock bonus, pension, or profit-sharing trust that qualifies under section 401. Use Form 5500, Annual Return/Report of Employee Benefit Plan.

C. Sequencing List To Complete the Form and Schedules

You may find the following chart helpful. It limits jumping from one part of the form to another to make a calculation or determination needed to complete an earlier part. Certain later parts of the form must first be completed in order to complete earlier parts. In general, first complete the core form, and then complete alphabetically Schedules A–N and Schedule R, except as provided below. Schedule O should be completed as the core form and schedules are completed.

1. Complete lines A through F and H(a) through M in the Entity section of Form 990, on page 1.

2. See the instructions for Schedule R and determine the organization's **related organizations** required to be listed in Schedule R.

3. Determine the organization's officers, directors, trustees, key employees, and five highest compensated employees required to be listed on Form 990, Part VII, Section A.

4. Complete Parts VIII, IX, and X of Form 990.

5. Complete line G in the Entity section of Form 990, on page 1.

6. Complete Parts III, V, VII, and XI of Form 990.

7. See the instructions for Schedule L (Form 990) and complete Schedule L (Form 990) (if required).

8. Complete Part VI of Form 990. Transactions reported on Schedule L (Form 990) are relevant to determining independence of **members of the governing body** under Form 990, Part VI, line 1b.

9. Complete Part I of Form 990 based on information derived from other parts of the form.

10. Complete Part IV of Form 990 to determine which schedules must be completed by the organization.

11. Complete applicable schedules (for "Yes" boxes that were checked in Part IV). Use Schedule O (Form 990), to provide required supplemental information and other narrative explanations.

12. Complete Part II, *Signature Block*, of Form 990.

TIP A **public charity** described in section 170(b)(1)(A)(iv) or (vi) or section 509(a)(2) that is not within its initial five years of existence should first complete Part II or III of Schedule A, *Public Charity Status & Public Support*, (Form 990 or 990-EZ) to ensure that it continues to qualify as a public charity for the tax year. If it fails to qualify as a public charity, then it must file Form 990-PF rather than Form 990 or Form 990-EZ.

D. Accounting Periods and Methods

TIP See IRS Pub. 538, *Accounting Periods and Methods*, about reporting changes to accounting periods and methods.

Accounting Periods

Calendar year. Use the 2008 Form 990 to report on the 2008 calendar year accounting period. A calendar year accounting period begins on January 1 and ends on December 31.

Fiscal year. If the organization has established a fiscal year accounting period, use the 2008 Form 990 to report on the organization's fiscal year that began in 2008 and ended 12 months later. A fiscal year accounting period should normally coincide with the natural operating cycle of the organization. Be certain to indicate in item A of the Entity section of Form 990 the date the organization's fiscal year began in 2008 and the date the fiscal year ended in 2009.

Short period. A short accounting period is a period of less than 12 months, which exists when an organization first commences operations, changes its accounting period, or terminates. If the organization's short year ended prior to December 31, 2008 (not on or after December 31, 2008), it may use 2007 Form 990 to file for the short year.

Accounting period change. If the organization changes its accounting period, it must file a Form 990 for the short period resulting from the change. Write "Change of Accounting Period" at the top of this short-period return.

If the organization previously changed its accounting period within the 10-calendar-year period that includes the beginning of the **short period**, and it had a Form 990 filing requirement at any time during that 10-year period, it must also attach a Form 1128 to the short-period return. See Rev. Proc. 85-58, 1985-2 C.B. 740.

Accounting methods

Unless instructed otherwise, the organization should generally use the same accounting method on the return to report revenue and expenses that it regularly uses to keep its books and records. To be acceptable for Form 990 reporting



Instructions for Form 1065

U.S. Return of Partnership Income

Section references are to the Internal Revenue Code unless otherwise noted.

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What's New

1. Partnerships that check the "Yes" box for question 3a or question 3b of Schedule B will need to complete the appropriate part(s) of new Schedule B-1, Information on Partners Owning 50% or More of the Partnership. See Schedule B-1 for details.

2. The following credits are new for 2009. For details, see the various credit forms and instructions.

- The qualified plug-in electric drive motor vehicle credit (Form 8936).
- The qualified plug-in electric vehicle credit (Part I of Form 8834).

3. Item M has been added to Part II of Schedule K-1. The partnership must check a "Yes" or "No" box to indicate whether the partner contributed property with a built-in gain or loss. If the partnership checks the "Yes" box, the partnership must attach a statement. See *Item M* on page 25 for more details.

4. In box 19 of Schedule K-1, the functions of code B and code C have been switched. Code B is now used to report distributions subject to section 737. Code C is now used to report distributions of other property. See *Distributions* on page 37 for more information.

5. The partnership can elect to defer certain income from debt cancellations that occur after 2008, but before 2011. See *Election to defer income from cancelled debt* on page 15 for more information.

6. One new code has been added to box 20 of Schedule K-1. Code X is used to report the section 108(i) information. See *Section 108(i) information (code X)* on page 39 for more information. Former code X (Other information) is now code Y.

For the latest information, see www.irs.gov/formspubs.

Photographs of Missing Children

The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Contacting Your Taxpayer Advocate

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. The service is free, confidential, tailored to meet your needs, and is available for businesses as well as individuals.

The partnership can contact the TAS by calling the TAS toll-free line at 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if it is eligible for assistance. The partnership can also call or write its local taxpayer advocate, whose phone number and address are listed in the local telephone directory and in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS. The partnership can file Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), or ask an IRS employee to complete it on its behalf.

For more information, go to www.irs.gov/advocate.

How To Get Forms and Publications

Internet. You can access the IRS website 24 hours a day, 7 days a week, at www.irs.gov to:

- Download forms, instructions, and publications;
- Order IRS products online;
- Research your tax questions online;
- Search publications online by topic or keyword;
- View Internal Revenue Bulletins (IRBs) published in the last few years; and
- Sign up to receive local and national tax news by email.

DVD of tax products. You can order Pub. 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications;
- Prior-year forms, instructions, and publications;
- Tax Map: an electronic research tool and finding aid;
- Tax Law frequently asked questions;
- Tax Topics from the IRS telephone response system;
- Internal Revenue Code—Title 26;
- Fill-in, print, and save features for most tax forms;
- Internal Revenue Bulletins; and
- Toll-free and email technical support.

The DVD is released twice during the year. The first release will ship the beginning of January 2010. The final release will ship the beginning of March 2010.

Buy the DVD from National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$30 (no handling fee) or call 1-877-233-6767 toll free to buy the DVD for \$30 (plus a \$6 handling fee).

By phone and in person. You can order forms and publications by calling 1-800-TAX-FORM (1-800-829-3676). You can also get most forms and publications at your local IRS office.

General Instructions

Purpose of Form

Form 1065 is an information return used to report the income, gains, losses, deductions, credits, etc., from the operation of a partnership. A partnership does not pay tax on its income but "passes through" any profits or losses to its partners. Partners must include partnership items on their tax returns.

Definitions

Partnership

A partnership is the relationship between two or more persons who join to carry on a trade or business, with each person contributing money, property, labor, or skill and each expecting to share in the profits and losses of the business whether or not a formal partnership agreement is made.

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by which any business, financial operation, or venture is carried on, that is not, within the meaning of the regulations under section 7701, a corporation, trust, estate, or sole proprietorship.

A joint undertaking merely to share expenses is not a partnership. Mere co-ownership of property that is maintained and leased or rented is not a partnership. However, if the co-owners provide services to the tenants, a partnership exists.

Husband-wife business. Generally, if you and your spouse jointly own and operate an unincorporated business and share in the profits and losses, you are partners in a partnership and you must file Form 1065.

Exception—Qualified joint venture. If you and your spouse materially participate as the only members of a jointly owned and operated business, and you file a joint return for the tax year, you can make an election to be treated as a qualified joint venture instead of a partnership. By making the election, you will not be required to file Form 1065 for any year the election is in effect and will instead report the income and deductions directly on your joint return.

To make this election, you must divide all items of income, gain, loss, deduction, and credit between you and your spouse in accordance with your respective interests in

the venture. Each of you must file a separate Schedule C, C-EZ, or F. On each line of your separate Schedule C, C-EZ, or F, you must enter your share of the applicable income, deduction, or loss. Each of you also must file a separate Schedule SE to pay self-employment tax.

If you and your spouse make the election for your rental real estate business, you each must report your share of income and deductions on Schedule C or C-EZ instead of Schedule E. Although rental real estate income generally is not included in net earnings from self-employment, you and your spouse each must take into account your share of the income and deductions from the rental real estate business in figuring your net earnings from self-employment on Schedule SE.

Once made, the election cannot be revoked without IRS consent. If you and your spouse filed a Form 1065 for the year prior to the election, you do not need to amend that return or file a final Form 1065 for the year the election takes effect. However, the partnership terminates at the end of the tax year immediately preceding the year the election takes effect.

Foreign Partnership

A foreign partnership is a partnership that is not created or organized in the United States or under the law of the United States or of any state.

General Partner

A general partner is a partner who is personally liable for partnership debts.

General Partnership

A general partnership is composed only of general partners.

Limited Partner

A limited partner is a partner in a partnership formed under a state limited partnership law, whose personal liability for partnership debts is limited to the amount of money or other property that the partner contributed or is required to contribute to the partnership. Some members of other entities, such as domestic or foreign business trusts or limited liability companies that are classified as partnerships, may be treated as limited partners for certain purposes. See, for example, Temporary Regulations section 1.469-5T(e)(3), which treats all members with limited liability as limited partners for purposes of section 469(h)(2).

Limited Partnership

A limited partnership is formed under a state limited partnership law and composed of at least one general partner and one or more limited partners.

Limited Liability Partnership

A limited liability partnership (LLP) is formed under a state limited liability partnership law. Generally, a partner in an LLP is not personally liable for the debts of the LLP or any other partner, nor is a partner liable for the acts or omissions of any other partner, solely by reason of being a partner.

Limited Liability Company

A limited liability company (LLC) is an entity formed under state law by filing articles of organization as an LLC. Unlike a partnership, none of the members of an LLC are personally liable for its debts. An LLC may be classified for federal income tax purposes as a partnership, a corporation, or an entity disregarded as an entity separate from its owner by applying the rules in Regulations section 301.7701-3. See Form 8832, Entity Classification Election, for more details.

Note. A domestic LLC with at least two members that does not file Form 8832 is classified as a partnership for federal income tax purposes.

Nonrecourse Loans

Nonrecourse loans are those liabilities of the partnership for which no partner bears the economic risk of loss.

Who Must File

Domestic Partnerships

Except as provided below, every domestic partnership must file Form 1065, unless it neither receives income nor incurs any expenditures treated as deductions or credits for federal income tax purposes.

Entities formed as LLCs that are classified as partnerships for federal income tax purposes must file Form 1065.

A religious or apostolic organization exempt from income tax under section 501(d) must file Form 1065 to report its taxable income, which must be allocated to its members as a dividend, whether distributed or not. Such an organization must figure its taxable income on an attachment to Form 1065 in the same manner as a corporation. The organization may use Form 1120, U.S. Corporation Income Tax Return, for this purpose. Enter the organization's taxable income, if any, on line 6a of Schedule K and each member's pro rata share in box 6a of Schedule K-1. Net operating losses are not deductible by the members but may be carried back or forward by the organization under the rules of section 172. The religious or apostolic organization also must make its annual information return available for public inspection. For this purpose, "annual information return" includes an exact copy of Form 1065 and all accompanying schedules and attachments, except Schedules K-1. For more details, see Regulations section 301.6104(d)-1.

A qualifying syndicate, pool, joint venture, or similar organization may elect under section 761(a) not to be treated as a partnership for federal income tax purposes and will not be required to file Form 1065 except for the year of election. For details, see section 761(a) and Regulations section 1.761-2.

An electing large partnership (as defined in section 775) must file Form 1065-B, U.S. Return of Income for Electing Large Partnerships.

Real estate mortgage investment conduits (REMICs) must file Form 1066,



Tax Information for Charitable Organizations

Life Cycle of a Public Charity/Private Foundation

Links to helpful information about points of intersection between charitable organizations and the IRS, including access to explanatory information and forms that an organization may need to file with the IRS.

Exemption Requirements

A brief description of the requirements for exemption under IRC Section 501(c)(3).

Filing Requirements

A brief description of annual filing requirements for tax-exempt organizations.

Publication 4573, Group Exemptions

A publication describing, in question and answer format, the federal tax rules that apply to group rulings of exemption under Internal Revenue Code section 501.

The Restriction of Political Campaign Intervention by Section 501(c)(3) Tax-Exempt Organizations

Political Campaign Activity by section 501(c)(3) tax-exempt organizations

Unrelated Business Income Tax

Unrelated business income tax requirements for tax-exempt organizations.

Employment Taxes for Exempt Organizations

Links to information about employment taxes for tax-exempt organizations.

Tax Information for Private Foundations

Tax Information for Private Foundations

Tax Information for Churches and Religious Organizations

Tax Information for Churches and Religious Orgs

Tax Information for Contributors

Tax Information for Contributors

State Links

A collection of links to State government web sites with useful information for exempt organizations.

Web-Based Mini-Course - Can I Deduct My Charitable Contributions?

Web-Based Mini-Course - Can I Deduct My Charitable Contributions? (StayExempt.org)

Charitable Contributions - YouTube video

Page Last Reviewed or Updated: April 07, 2009



Life Cycle of a Public Charity/Private Foundation

Organizations that meet the requirements of Internal Revenue Code section 501(c)(3) are exempt from federal income tax as *charitable organizations*. In addition, contributions made to charitable organizations by individuals and corporations are deductible under Code section 170.

Every exempt charitable organization is classified as either a *public charity* or a *private foundation*. Generally, organizations that are classified as public charities are those that (i) are churches, hospitals, qualified medical research organizations affiliated with hospitals, schools, colleges and universities, (ii) have an active program of fundraising and receive contributions from many sources, including the general public, governmental agencies, corporations, private foundations or other public charities, (iii) receive income from the conduct of activities in furtherance of the organization's exempt purposes, or (iv) actively function in a supporting relationship to one or more existing public charities. Private foundations, in contrast, typically have a single major source of funding (usually gifts from one family or corporation rather than funding from many sources) and most have as their primary activity the making of grants to other charitable organizations and to individuals, rather than the direct operation of charitable programs.

If you think your charitable organization is or will be a public charity, click [Life Cycle of a Public Charity](#) to view a chart showing the life cycle of a public charity. This chart contains links to helpful information about points of intersection between your organization and the IRS, including access to explanatory information and forms that your organization may need to file with the IRS.

If you think your charitable organization is or will be a private foundation, click [Life Cycle of a Private Foundation](#) to view a chart showing the life cycle of a private foundation. This chart contains links to helpful information about points of intersection between your organization and the IRS, including access to explanatory information and forms that your organization may need to file with the IRS.

Page Last Reviewed or Updated: August 11, 2008



Exemption Requirements

To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3), and none of its earnings may inure to any private shareholder or individual. In addition, it may not be an action organization, *i.e.*, it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.

Organizations described in section 501(c)(3) are commonly referred to as *charitable organizations*. Organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with Code section 170.

The organization must not be organized or operated for the benefit of private interests, and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or individual. If the organization engages in an excess benefit transaction with a person having substantial influence over the organization, an excise tax may be imposed on the person and any organization managers agreeing to the transaction.

Section 501(c)(3) organizations are restricted in how much political and legislative (*lobbying*) activities they may conduct. For a detailed discussion, see Political and Lobbying Activities. For more information about lobbying activities by charities, see the article Lobbying Issues; for more information about political activities of charities, see the FY-2002 CPE topic Election Year Issues.

Additional Information

Application Process Step by Step: Questions and answers that will help an organization determine if it is eligible to apply for recognition of exemption from federal income taxation under IRC section 501(a) and, if so, how to proceed.

Page Last Reviewed or Updated: November 23, 2009

**Exempt Purposes - Internal Revenue Code Section 501(c)(3)**

The exempt purposes set forth in section 501(c)(3) are charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals. The term *charitable* is used in its generally accepted legal sense and includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency.

Page Last Reviewed or Updated: November 23, 2009



Inurement/Private Benefit - Charitable Organizations

A section 501(c)(3) organization must not be organized or operated for the benefit of private interests, such as the creator or the creator's family, shareholders of the organization, other designated individuals, or persons controlled directly or indirectly by such private interests. No part of the net earnings of a section 501(c)(3) organization may inure to the benefit of any private shareholder or individual. A private shareholder or individual is a person having a personal and private interest in the activities of the organization.

[Return to Life Cycle of a Public Charity](#)

Page Last Reviewed or Updated: September 02, 2009



Filing Requirements

Generally, tax-exempt organizations must file an annual information return. Tax-exempt organizations that have annual gross receipts not normally in excess of \$25,000 are not required to file the annual information return, but may be required to file an [annual electronic notice \(e-Postcard\) Form 990-N](#). In addition, churches and certain religious organizations, certain state and local instrumentalities, and other organizations are excepted from the annual return filing requirement. For more information, download [Publication 557, Tax-Exempt Status for Your Organization](#). In addition, [Publications 4221-PC](#) and [4221-PF](#) explain the filing and recordkeeping rules that apply to section 501(c)(3) tax-exempt public charities and private foundations respectively.

Tax-exempt organizations, other than private foundations, must file [Form 990, Return of Organization Exempt From Income Tax](#), or [Form 990-EZ, Short Form Return of Organization Exempt From Income Tax](#). The Form 990-EZ is designed for use by small tax-exempt organizations and nonexempt charitable trusts. An organization may file Form 990-EZ, instead of Form 990, only if it satisfies [thresholds](#) relating to its gross receipts during the year and its total assets (as shown in the balance sheet of Form 990-EZ) at the end of the year. If your organization fails to meet either of these conditions, you cannot file Form 990-EZ. Instead you must file Form 990. All private foundations exempt under 501(c)(3) must file [Form 990-PF, Return of Private Foundation](#).

Form 990, Form 990-EZ, or Form 990-PF must be filed by the 15th day of the 5th month after the end of your organization's accounting period. Instructions for [Form 990](#), [Form 990-EZ](#), and [Form 990-PF](#) indicate the Service Center to which they must be sent.

A tax-exempt organization that fails to file a required return is subject to a penalty of \$20 a day for each day the failure continues. The same penalty will apply if the organization fails to give correct and complete information or required information on its return. The maximum penalty for any one return is the lesser of \$10,000 or 5 percent of the organization's gross receipts for the year. If the organization has gross receipts in excess of \$1,000,000, the penalties are increased to \$100 per day with a maximum penalty of \$50,000.

Even though an organization is recognized as tax exempt, it still may be liable for tax on its unrelated business income. An exempt organization that has \$1,000 or more gross income from an unrelated business must file [Form 990-T, Exempt Organization Business Income Tax Return](#). The obligation to file Form 990-T is in addition to the obligation to file the annual information return. Tax-exempt organizations must make quarterly payments of estimated tax on unrelated business income. An organization must make estimated tax payments if it expects its tax for the year to be \$500 or more. The Form 990-T of a tax-exempt organization must be filed by the 15th day of the 5th month after the tax year ends. An employees' trust must file Form 990-T by the 15th day of the 4th month after its tax year ends. For additional information, see the [Form 990-T instructions](#) or [Publication 598, Tax on Unrelated Business Income of Exempt Organizations](#).

Every employer, including a tax-exempt organization, who pays wages to employees is responsible for withholding, depositing, paying, and reporting federal income tax, social security taxes (FICA), and federal unemployment tax (FUTA) for such wage payments, unless that employer is specifically excepted by statute from such requirements or if the taxes are clearly inapplicable. For more information, download [Publication 15, Circular E, Employer's Tax Guide](#), [Publication 15-A, Employer's Supplemental Tax Guide](#), [Form 940, Employer's Annual Federal Unemployment \(FUTA\) Tax Return](#), and [Form 941, Employer's Quarterly Federal Tax Return](#), or [Form 944, Employer's Annual Federal Tax Return](#).

Additional information

[Return Due Dates for Exempt Organizations](#)

Page Last Reviewed or Updated: November 23, 2009



Annual Exempt Organization Return: Who Must File

Every organization exempt from federal income tax under Internal Revenue Code section 501(a) must file an annual information return **except:**

1. A church, an interchurch organization of local units of a church, a convention or association of churches,
2. An integrated auxiliary of a church,
3. A church-affiliated organization that is exclusively engaged in managing funds or maintaining retirement programs,
4. A school below college level affiliated with a church or operated by a religious order,
5. Church-affiliated mission societies if more than half of their activities are conducted in, or are direct at persons in, foreign countries,
6. An exclusively religious activity of any religious order,
7. A state institution, the income of which is excluded from gross income under section 115,
8. A corporation described in section 501(c)(1) that is organized under an Act of Congress, an instrumentality of the United States, and is exempt from Federal income taxes,
9. A black lung benefit trust described in section 501(c)(21) (required to file Form 990-BL, *Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons*),
10. A stock bonus, pension, or profit-sharing trust that qualifies under section 401 (required to file Form 5500, *Annual Return/Report of Employee Benefit Plan*),
11. A religious or apostolic organization described in section 501(d) (required to file Form 1065, *U.S. Return of Partnership Income*),
12. A foreign organization, including an organization located in a U.S. possession that normally does not have more than \$25,000 in annual gross receipts from sources within the United States,
13. A governmental unit or an affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418,
14. A private foundation described in section 501(c)(3) and exempt under section 501(a) (required to file Form 990-PF, *Return of Private Foundation*),
15. A political organization that is a state or local committee of a political party, a political committee of a state or local candidate, a caucus or association of state or local officials, or required to report under the Federal Election Campaign Act of 1971 as a political committee.
16. An exempt organization (other than a private foundation) having gross receipts in each tax year that normally are not more than \$25,000. Note, however, that these organizations may be required to file an annual electronic notice - *e-Postcard* (Form 990-N), for tax periods beginning after December 31, 2006.

See Requesting Filing Exemption for information on obtaining a determination that an organization is not required to file an annual return.

Page Last Reviewed or Updated: December 17, 2008



Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)

Small tax-exempt organizations whose annual gross receipts are normally \$25,000 or less may be required to electronically submit Form 990-N, also known as the e-Postcard, unless they choose to file a complete Form 990 or Form 990-EZ.

The Pension Protection Act of 2006 added this filing requirement to ensure that the IRS and potential donors have current information about your organization.

Due Date of the e-Postcard

The first e-Postcards are due in 2008 for tax years ending on or after December 31, 2007. The e-Postcard is due every year by the 15th day of the 5th month after the close of your tax year. For example, if your tax year ended on December 31, 2007, the e-Postcard is due May 15, 2008. **You cannot file the e-Postcard until after your tax year ends.**

How To File

Click [here](#) to file the e-Postcard. If you have trouble accessing the system using that link, you may be able to access the filing site directly by typing or pasting the following address into your Internet browser:
<http://epostcard.form990.org>. When you access the system, you will leave the IRS site and file the e-Postcard with the IRS through our trusted partner, Urban Institute. The form must be completed and filed electronically. There is no paper form.

Information You Will Need To File the e-Postcard

The e-Postcard is easy to complete. All you need is the following information about your organization. Click on any of the links below, if you need more information about the item.

- [Employer identification number \(EIN\)](#), also known as a Taxpayer Identification Number (TIN).
- [Tax year](#)
- [Legal name and mailing address](#)
- [Any other names the organization uses](#)
- [Name and address of a principal officer](#)
- [Web site address](#) if the organization has one
- Confirmation that the organization's annual gross receipts are normally \$25,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

Who Must File

Most small tax-exempt organizations with gross receipts that are normally \$25,000 or less must file the e-Postcard. Exceptions to this requirement include:

- Organizations that are included in a [group return](#), and
- [Churches](#), their integrated auxiliaries, and conventions or associations of churches.

The following organizations cannot file the e-Postcard but must file different forms instead:

- Tax-exempt organizations with annual gross receipts that are normally greater than \$25,000 must file [Form 990](#) or [Form 990-EZ](#);
- [Private foundations](#) must file [Form 990-PF](#);

- [Section 509\(a\)\(3\) supporting organizations](#) that are required to file [Form 990](#) or [Form 990-EZ](#).
- [IRC section 527 \(political\) organizations](#) required to file an annual exempt organization return must file [Form 990](#) or [Form 990-EZ](#);

Late Filing or Failure To File the e-Postcard

If you do not file your e-Postcard on time, the IRS will send you a reminder notice but you will not be assessed a penalty for late filing the e-Postcard. However, an organization that fails to file required e-Postcards (or information returns – Forms 990 or 990-EZ) for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.

Search for e-Postcards - Public Disclosure

To find and view an organization's e-Postcard click [here](#). To download the entire data base of e-Postcard filings click [here](#).

Note: Not all organizations that file an e-Postcard are eligible to receive charitable contributions that are tax-deductible under Internal Revenue Code section 170. See [Search for Charities](#), to determine whether contributions to a particular organization are tax-deductible.

Additional Information

- [Frequently Asked Questions](#)
- [Final regulations](#) (July 23, 2009)
- [Educational tools](#) : Help spread the word – Help small tax-exempt organizations stay exempt!
- [EO Update](#) : Subscribe to Exempt Organization's regular email newsletter that highlights new information posted on the Charities and Non-Profits pages of IRS.gov.
- Account, tax law, or questions about filing the e-Postcard should be directed to Customer Account Services at 1-877-829-5500. Questions about use of the e-Postcard filing system can also be emailed to tege-eo-efile@irs.gov . Because of the volume of questions received, we may not be able to answer each question individually. We will update our web page as needed to address frequently asked questions.
Note: This email address is for exempt organization e-Postcard filing system related questions only. Do not send forms of any kind to this email address.
- News release [IR 2009-49](#) (May 6, 2009) (due date reminder)
- News release [IR-2008-25](#) (February 25, 2008) (announcing launch of e-Postcard electronic filing system)

Page Last Reviewed or Updated: July 23, 2009



Employment Taxes for Exempt Organizations

The IRS provides resources for tax-exempt organizations that compensate workers.

What Are Employment Taxes?

If a tax-exempt organization (EO) has employees, the EO is responsible for Federal Income Tax Withholding and Social Security and Medicare taxes. In addition, some EOs are responsible for Federal Unemployment Tax.

Independent Contractors vs. Employees

Are the workers for a tax-exempt organization independent contractors or employees? Before the EO can know how to treat payments it makes for services, the EO must first know the business relationship that exists between the organization and the person performing the services.

Electronic Filing and Payment Options for Employment Tax Returns

Electronic filing and payment options are available to exempt organizations for the employment tax and information returns required if they pay workers.

Federal Tax Deposits

An EO generally must deposit employment taxes and certain excise taxes before it files its return. If the EO does not make the deposits electronically, it should deliver deposits with completed deposit coupons to an authorized financial institution or a Federal Reserve Bank serving the EO's area.

Employment Tax Requirements

The basic requirements for tax and wage reporting compliance, including determining if an EIN is necessary, calculating withholding, making deposits, and keeping tax and reporting records.

Employment Taxes and the Trust Fund Recovery Penalty (TFRP)

The Trust Fund Recovery Penalty (TFRP) may be assessed against any person, including a an officer, director, employee or a member of a board of trustees of a tax-exempt organization, who is responsible for collecting or paying withheld income and employment taxes, or for paying collected excise taxes, and willfully fails to collect or pay them.

Employment Tax Forms

A listing of the common employment tax forms that a tax-exempt organization would need.

Employment Tax Publications

Two key publications on employment tax issues are Publication 15, Circular E, *Employer's Tax Guide*, and Publication 15-A, *Employer's Supplemental Tax Guide*. This section provides a listing of, and links to, these and other common employment tax publications that a tax-exempt organization would need.

Employment Tax Notices

A listing of IRS notices on employment tax issues that may be of interest to tax-exempt organizations.

Employment Tax Resources for Exempt Organizations

Additional resources on employment tax issues for tax-exempt organizations.

[Return to Life Cycle of a Public Charity](#)

[Return to Life Cycle of a Private Foundation](#)

[Return to Life Cycle of a Social Welfare Organization](#)

[Return to Life Cycle of a Labor Organization](#)

[Return to Life Cycle of an Agricultural or Horticultural Organization](#)

[Return to Life Cycle of a Business League \(Trade Association\)](#)

Page Last Reviewed or Updated: May 12, 2009



Exempt Organizations: What Are Employment Taxes?

Tax-exempt organizations have great responsibilities while operating and managing their activities. Before an organization becomes an employer and hires employees, it needs a federal Employer Identification Number (EIN).

If the organization has employees, it is responsible for several federal, state, and local taxes. As an employer, the organization must withhold certain taxes from employees' pay checks. Employment taxes include the following:

- Federal income tax withholding (FITW)
- Social Security and Medicare taxes (FICA)
- Federal unemployment taxes (FUTA)

FITW/FICA

An organization generally must withhold federal income tax from its employees' wages. To figure how much to withhold from each wage payment, the organization should use the employee's Form W-4 and the methods described in Publication 15, Employer's Tax Guide and Publication 15-A, Employer's Supplemental Tax Guide.

Social Security and Medicare taxes pay for benefits that workers and families receive under FICA. Social Security tax pays for benefits under the old-age, survivors, and disability insurance part of FICA. Medicare tax pays for benefits under the hospital insurance part of FICA.

Generally, meals, lodging, clothing, services and other payments in kind are subject to Social Security and Medicare taxes, as are wages paid in cash. However, meals are not taxable wages if furnished for the employer's convenience and on the employer's premises. Lodging is not taxable if furnished for the employer's convenience, on the employer's premises and as a condition of employment.

The organization, as the employer, must withhold and deposit the employee's part of the taxes and pay a matching amount. The Social Security tax is withheld from the employee's gross wages until the employee's cumulative wages for the year reach the wage base limit. Wages above the wage base limit are not subject to Social Security tax withholding. However, there is no wage base limit for Medicare tax; all covered wages are subject to Medicare tax. Report federal income taxes, Social Security, and Medicare taxes on Form 941, Employer's Quarterly Federal Tax Return.

Note: Some small employers are eligible to file an annual Form 944, instead of quarterly returns. See the instructions to Form 944 for more information.

FUTA

The federal unemployment tax is part of the federal and state program under the Federal Unemployment Tax Act (FUTA) that pays unemployment compensation to workers who lose their jobs. The federal unemployment program was enacted to encourage states to provide payment to workers who have lost their jobs. FUTA tax should be reported and paid separately from FICA and FITW. FUTA tax is paid only from an organization's own fund. Employees do not pay this tax or have it withheld from their pay.

An organization that is exempt from income tax under section 501(c)(3) of the Internal Revenue Code is also exempt from FUTA. This exemption cannot be waived. An organization that is not a section 501(c)(3) organization is not exempt from paying FUTA tax. Report FUTA taxes on Form 940, Employer's Annual Federal Unemployment Tax Return.

Depositing Taxes

In general, the organization must deposit income tax withheld and both the employer and employee portions of FICA taxes (minus any advance EIC payments) by mailing or delivering a check, money order, or cash to a financial institution that is an authorized depository for Federal taxes. However, some taxpayers are required to deposit using the Electronic Federal Tax Deposit System (EFTPS). See [e-file for Exempt Organizations](#) for more information.

[Return to Life Cycle of a Public Charity](#)

[Return to Life Cycle of a Private Foundation](#)

[Return to Life Cycle of a Social Welfare Organization](#)

[Return to Life Cycle of a Labor Organization](#)

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Employer ID Numbers (EINs)

An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number, and is used to identify a business entity. Generally, businesses need an EIN. You may apply for an EIN in various ways, and now you may [apply online](#). This is a free service offered by the Internal Revenue Service. You must check with [your state](#) to make sure you need a state number or charter.

- [Do You Need an EIN?](#)
- [Do You Need a **New** EIN?](#)
- [How to Apply for an EIN](#)
- [Apply for an EIN Online](#)
- [How Long Will it Take to Get a Number?](#)
- [Misplaced Your EIN?](#)
- [How EINs are Assigned and Valid EIN Prefixes](#)
- [Canceling an EIN – Closing Your Account](#)
- [Updating Incorrect Business Entity Information](#)

[Apply for an EIN Online](#)

Check out our Interview-style online EIN application. No need to file a Form SS-4! We ask you the questions and you give us the answers. The application includes embedded help topics and hyperlinked keywords and definitions so separate instructions aren't needed. After all validations are done you will get your EIN immediately upon completion. You can then download, save, and print your confirmation notice. It's fast, free, and user-friendly!

Change of Ownership or Structure

Generally, businesses need a **new** EIN when their ownership or structure has changed. Refer to "[Do You Need a New EIN?](#)" to determine if this applies to your business.

References/Related Topics

- [Understanding Your EIN \(PDF\)](#)
- [Small Business Tax Workshop, Lesson 1](#) - What you need to know about federal taxes and your new business
- [Taxpayer Identification Numbers \(TIN\)](#)
- [Employer Identification Numbers \(Video, Transcript\)](#)
- [Use of Nominees in the EIN Application Process](#)

Page Last Reviewed or Updated: November 05, 2009



Exempt Organizations: Independent Contractors vs. Employees

Before a tax-exempt organization (EO) can determine how to treat payments for services rendered, the EO must first know the business relationship that exists between the organization and the person performing the services. The person performing the services may be--

- An independent contractor,
- A common-law employee (employee),
- A statutory employee, or
- A statutory non-employee.

In determining whether the person providing the service is a common law employee or an independent contractor, all information that provides evidence of the degree of control and independence must be considered.

It is critical that the EO, as the employer, correctly determine whether individuals providing services are employees or independent contractors. Generally, the EO must withhold income taxes, withhold and pay Social Security and Medicare taxes, and pay unemployment tax on wages paid to an employee. The EO does not generally have to withhold or pay any taxes on payments to independent contractors.

Caution: An EO can be held liable for employment taxes, plus interest and penalties, if a worker is incorrectly classified as an independent contractor. Also, see Paying Independent Contractors for information on reporting requirements for payments to independent contractors.

Refer to **Who Are Employees?** in Publication 15-A, Employer's Supplemental Tax Guide, for more information.

See Employment Tax Resources for Exempt Organizations, for more information.

[Return to Life Cycle of a Public Charity](#)

[Return to Life Cycle of a Private Foundation](#)

[Return to Life Cycle of a Social Welfare Organization](#)

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[Return to Life Cycle of an Agricultural or Horticultural Organization](#)

[Return to Life Cycle of a Business League \(Trade Association\)](#)

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Exempt Organizations: Who Is an Independent Contractor?

A general rule is that the EO, as the payer, has the **right to control or direct only the result of the work** done by an independent contractor, and **not the means and methods of accomplishing the result**.

Example: Vera Elm, an electrician, submitted a job estimate to a tax-exempt low income housing organization for electrical work at \$16.00 per hour for 400 hours. She is to receive \$1,280 every two weeks for the next 10 weeks. This is not considered payment by the hour. Even if she works more or less than 400 hours to complete the work, Vera Elm will receive \$6,400. She also is to perform additional electrical installations under contracts with other organizations, that she obtained through advertisements. Vera is an independent contractor to the low income housing organization.

Refer to [Paying Independent Contractors](#) if you need information on what your responsibilities are when paying contractors.

Page Last Reviewed or Updated: May 12, 2009



Exempt Organizations: Who Is a Common Law Employee?

Under common law rules, anyone who performs services for an exempt organization is the organization's employee if the organization can control what will be done and how it will be done. This is so even if the organization gives the employee freedom of action. What matters is that the organization has the right to control the details of how the services are performed.

To determine whether an individual is an employee or independent contractor under the common law, the relationship of the worker and the organization must be examined. In an employee-independent contractor determination, all information that provides evidence of the degree of control and degree of independence must be considered.

Facts to establish the degree of control and independence fall into three categories: Behavioral control, financial control, and the type of relationship between the parties. Refer to Publication 15-A, Employer's Supplemental Tax Guide, for additional information.

In general, anyone who performs services for an organization is an employee *if the organization can control what will be done and how it will be done*.

Example: Donna Lee works full-time as an appraiser for a tax-exempt museum. Donna works five days a week, and is on duty in the museum's office on assigned days and times. Her appraisals and proposals are subject to the museum curator's approval. Lists of leads of prospective sellers of art belong to the museum. Because of Donna's experience, she requires only minimal assistance in appraising art and preparing proposals, and in other phases of her work. In addition to paying Donna's wages, the museum pays the cost of health insurance and group-term life insurance for her. Donna is an employee of the tax-exempt museum.

In this example, Donna Lee performs work that is assigned by the museum, and is subject to the museum curator's approval. Thus, she is an employee.

Page Last Reviewed or Updated: May 12, 2009



Exempt Organizations: Who Is a Statutory Employee?

Some workers are deemed to be employees by statute. For an exempt organization, the most common employees in this category are its officers. In addition, while not as prevalent in an exempt organization, the following workers are also statutory employees:

- A full-time traveling or city salesperson who solicits orders from wholesalers, restaurants, or similar establishments on behalf of a principal. The merchandise sold must be for resale (e.g., food sold to a restaurant) or for supplies used in the buyer's business;
- A full-time life insurance agent whose principal business activity is selling life insurance and/or annuity contracts for one life insurance company;
- An agent-driver or commission-driver engaged in distributing meat, vegetables, bakery goods, beverages (other than milk), or laundry or dry cleaning services; and
- A home worker performing work on material or goods furnished by the employer.

An employer should indicate on the worker's Form W-2 whether the worker is classified as a statutory employee. Statutory employees report their wages, income, and allowable expenses on Schedule C (or Schedule C-EZ), Form 1040. Statutory employees are not liable for self-employment tax because their employers must treat them as employees for social security tax purposes.

Page Last Reviewed or Updated: May 12, 2009



Exempt Organizations: Compensation of Officers

An exempt organization (EO) may have officers such as a president, vice-president, secretary, treasurer, executive director, and CEO (chief executive officer). As used here, the term *officer* includes anyone who holds a position of trust, authority, or command within an organization.

The Internal Revenue Code defines corporate officers as employees for FICA, FUTA, and FITW purposes. However, an officer of a corporation who does not perform any services or performs only minor services and who neither receives nor is entitled to receive, directly or indirectly, any remuneration, is not an employee of the corporation.

Volunteer Officers/Workers

Many exempt organizations have officers who are volunteers and not paid for their services. These officers may receive reimbursement or an allowance for out-of-pocket expenses. For example, if an officer is required to attend a convention representing the EO, the EO might pay for the trip. Similarly, an EO may provide a monthly allowance to an officer for automobile use.

How this reimbursement/allowance is paid and accounted for will determine its employment tax treatment. The payments issued to the officer may be made under an *accountable plan* or a *nonaccountable plan*.

A plan under which an employee or volunteer is reimbursed for expenses or receives an allowance to cover expenses is an accountable plan only if:

- There is a business connection for the expenses;
- The employee/volunteer adequately accounts for these expenses within a reasonable period of time; and
- The employee/volunteer returns any amounts of excess expenses within a reasonable period of time.

If these conditions are not met, the plan is a *nonaccountable plan*. For more information, see Chapter 11 in Publication 535.

The substantiated and deductible business expenses under an accountable plan may be excluded from an employee's or officer's gross income and are not subject to income tax withholding and employment taxes. Moreover, accountable plan payments need not be reported on Form W-2. Amounts paid under a nonaccountable plan are included in the employee's or officer's gross income, reported on Form W-2, and subject to all applicable employment taxes.

If an expense allowance or reimbursement arrangement partially an accountable plan and partially a nonaccountable plan, the arrangement is treated as two separate arrangements. One part is an accountable plan and the other as a nonaccountable plan.

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Exempt Organizations: Who Is a Statutory Non-Employee?

Directors of a corporation - members of the governing board - are defined by statute as non-employees. If an exempt organization pays its board members to attend board meetings or otherwise compensates them for performing their duties as directors, the organization should treat them as independent contractors. (The director fee is reported on Form 1099-MISC.) This is the most common type of statutory non-employee that may be involved in an exempt organization.

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Tax Information for Churches and Religious Organizations

Tax Guide for Churches and Religious Organizations

A quick reference guide of federal tax law and procedures for churches and religious organizations, to help them comply with tax rules.

Unrelated Business Income Tax

Unrelated business income tax requirements for tax-exempt organizations.

Filing Requirements

A brief description of annual filing requirements for tax-exempt churches and religious organizations.

The Restriction of Political Campaign Intervention by Section 501(c)(3) Tax-Exempt Organizations

Political Campaign Activity by section 501(c)(3) tax-exempt organizations

Special Rules Limiting IRS Authority to Audit a Church

Overview of rules on tax inquiries and examinations of churches.

Tax Information for Charitable Organizations

Tax information for charitable, religious, scientific, literary, and other organizations exempt under Internal Revenue Code ("IRC") section 501(c)(3).

Publication 4573, Group Exemptions

A publication describing, in question and answer format, the federal tax rules that apply to group rulings of exemption under Internal Revenue Code section 501.

Page Last Reviewed or Updated: September 24, 2009



Filing Requirements

Generally, tax-exempt organizations must file an annual information return ([Form 990](#) or [Form 990-EZ](#)). Tax-exempt organizations that have annual gross receipts not normally in excess of \$25,000 are not required to file the annual information return; they may be required to file an [annual electronic notice](#), however. In addition, churches and certain church-affiliated organizations are [excepted](#) from filing.

Page Last Reviewed or Updated: February 24, 2009



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Internal Revenue Manual - 21.7.7 Exempt Organizations and Tax Exempt Bonds Part 21. Customer Account Services Chapter 7. Business Tax Returns and Non-Master File Accounts Section 7. Exempt Organizations and Tax Exempt Bonds 21.7.7 Exempt Organizations and Tax Exempt Bonds All Official ... http://www.irs.gov/irm/part21/irm_21-007-007r.html - 403.9KB	09 Sep 09 Highlight Term(s)
Internal Revenue Manual - 3.20.12 Imaging and Perfecting Exempt Organization Returns for 1976, or thereafter. In addition, the IRS must furnish, upon request, a statement indicating the subsection and paragraph of IRC 501 which describes the exempt organization or trust. However, the ... http://www.irs.gov/irm/part3/irm_03-020-012r.html - 283.1KB	15 Oct 09 Highlight Term(s)
Internal Revenue Manual - 3.20.13 Exempt Organization Photocopy Procedures ... 1976, or thereafter. In addition, the IRS must furnish, upon request, a statement indicating the subsection and paragraph of IRC 501 which describes the exempt organization or trust. However, the ... http://www.irs.gov/irm/part3/irm_03-020-013r.html - 219.7KB	09 Sep 09 Highlight Term(s)
Internal Revenue Manual - 3.13.12 Exempt Organization Account Numbers (Cont. 2) ... The subsection code must be input. The ... of Form 1120 FRs. and subsection codes as well as any ... The Subsection Code must be 90. ... http://www.irs.gov/irm/part3/irm_03-013-012-cont02.html - 418.3KB	09 Sep 09 Highlight Term(s)
Internal Revenue Manual - 3.12.278 Exempt Organization Unpostable Resolution (Cont. 2) ... F 1120 = 01 and EO Subsection = 12 or F1120 FRC = 03 ... FRC 01-02 unless EO Subsection = 91) 990-PF (unless EO ... 91) 990-PF (unless EO Subsection = 92) ... http://www.irs.gov/irm/part3/irm_03-012-278-cont02.html - 421.0KB	09 Sep 09 Highlight Term(s)
Internal Revenue Manual - 3.13.12 Exempt Organization Account Numbers (Cont. 1) ... If the Subsection Code input is 03 and ... and CL is 1, the Subsection Code must be 01-25 ... Code must be 01-25, 40, 50, 60, 70-71, 80 ... http://www.irs.gov/irm/part3/irm_03-013-012-cont01.html - 362.0KB	09 Sep 09 Highlight Term(s)
Internal Revenue Manual - 3.12.278 Exempt Organization Unpostable Resolution Part 3. Submission Processing Chapter 12. Error Resolution Section 278. Exempt Organization Unpostable Resolution 3.12.278 Exempt Organization Unpostable Resolution 3.12.278.1 Overview 3.12.278.2 Manual Refunds ... http://www.irs.gov/irm/part3/irm_03-012-278.html - 550.3KB	09 Sep 09 Highlight Term(s)
Internal Revenue Manual - 25.7.2 EO/BMF Processing Procedures ... 2-1 Table of EO Subsection and Classification Codes ... Internal Revenue Code (IRC) subsection under which an organization is ... Status 06, 07, 10, 11, 40 or 41, it can be ... http://www.irs.gov/irm/part25/irm_25-007-002.html - 874.0KB	09 Sep 09 Highlight Term(s)
Internal Revenue Manual - 7.22.6 Inventory Control System (ICS) Part 7. Rulings and Agreements Chapter 22. Exempt Organizations EDS User Manual Section 6. Inventory Control System (ICS) 7.22.6 Inventory Control System (ICS) 7.22.6.1 Overview 7.22.6.2 Case	09 Sep 09 Highlight Term(s)



Part 25. Special Topics
Chapter 7. Exempt Organizations Business Master File
Section 2. EO/BMF Processing Procedures

25.7.2 EO/BMF Processing Procedures

- [25.7.2.1 Overview of EO/BMF Processing Procedures](#)
- [25.7.2.2 Request for IDRS Input](#)
- [25.7.2.3 Form 2363A Preparation Instructions](#)
- [Exhibit 25.7.2-1 Table of EO Subsection and Classification Codes](#)
- [Exhibit 25.7.2-2 Table of EO Status, Foundation, and Affiliation Codes](#)
- [Exhibit 25.7.2-3 Universal Location Codes](#)
- [Exhibit 25.7.2-4 State Abbreviations](#)
- [Exhibit 25.7.2-5 BMF Filing Requirements](#)
- [Exhibit 25.7.2-6 North American Industry Classification System \(NAICS CODES\)](#)

25.7.2.1 (12-01-2002)
Overview of EO/BMF Processing Procedures

1. This section provides guidance to the Area Office (AO) and HQ personnel engaged in exempt organization and EO/BMF programs in carrying out their responsibilities under the EO/BMF system. This includes:
 - Preparing and processing EO/BMF vouchers,
 - Processing exempt organization returns, and
 - Using EO/BMF output to help in administering the exempt organization provisions of law, particularly in monitoring and enhancing compliance.
2. Under the EO/BMF system, there are records on tape which contain data essential to administer the Exempt Organization (EO) functions. Such data consists of:
 - A. Name and address,
 - B. Filing requirements,
 - C. Filing history,

- D. Type of organization,
- E. Internal Revenue Code (IRC) subsection under which an organization is currently recognized as exempt, have been denied, or failed to establish exemption since January 1981, or the exemption of which has been revoked or terminated after December 1980.
- 3. In January 1981, the Exempt Organization Master File (EOMF) merged with the BMF. Generally, only active EOMF accounts were placed on the BMF. The inactive accounts (except revoked private foundations) were placed on an EO Inactive Retention Register (EOIRR) for research purposes.
- 4. All active EOMF accounts were placed on the BMF with a BMF Entity Module and an "EO Submodule" or "EO Section."

**25.7.2.1.1 (12-01-2002)
EO/BMF Entity Module**

- 1. A Transaction Code (TC) 000, Document Code 04, 63, 80 or 81 creates the BMF portion of the EO/BMF Entity Module and contains the following information:

- A. Employer Identification Number (EIN)
- B. Name Control (NC) and Check Digit (CD)
- C. Establishment Date
- D. Employment Code (EC)
- E. Fiscal Year/Month (FYM)
- F. Filing Requirement Code (FRC)
- G. Reserve
- H. BMF Print Name Lines
- I. Address/City/State and Zip
- J. Primary Location Code (PLC)

- 2. BMF Entity Module — Integrated Data Retrieval System (IDRS) Command Code's (CC) BNCHG or EOCHG can change the BMF Entity Module information, as specified below.

**25.7.2.1.1.1 (09-20-2006)
Data Fields**

- 1. EIN — Entity Control assigns this number and each organization should have only one number. Entity Control can only change the number

with a TC 011, Document Code 63. This provides for consolidation of all tax modules for an organization on BMF, under one EIN (in either an active or inactive status) and thus preserve returns data. We must refer all EIN changes to the Ogden Submissions Processing Service Center (OSPC) to initiate the action, Attn: Entity Control Unit.

2. NC — The name control is created by coding the organization's name. CC EOCHG with a Document Code of 80, TC 013 or 016 on IDRS, can only change the name control.
3. CD — The check digit is created from the EIN when the account posts to the BMF. It cannot be changed.
4. Establishment Date — The establishment date is the date that the organization started business or was established on the BMF. A TC 000 creates the establishment date and it cannot be changed.
5. EC — This code identifies the Type of Employment Taxes that an organization is or is not required to pay. A Document Code 63 or 80 can change this code.
6. FYM — The FYM is created when the organization is established on the BMF or when the first return is posted. Document Code 63 or 80 can change it.
7. FRC — Under certain conditions, exempt organizations can have a BMF FRC (Forms 941, 720, 940, 943, 1120, 1041 or 1065, etc.). These FRC's can be changed with a Document Code 63 or 80. We can only change the positive EO FRC's (Forms 990, 990T, 990PF and 5227) with a Document Code 80. To delete an EO filing requirement, use a Document Code 63.
8. Print Name Lines — Four name lines are created from the EO Section in the following order:
 - Organization Name
 - Sort Name
 - Foreign/Location Address
 - C/O Name (in care of name)
9. The BMF Print Name Lines can only be changed with a Document Code 80. The Print Name Lines are used for the BMF outputs, such as notices, transcripts, etc. These name lines are not used for the EO Return Mailing Labels.
10. Address/City/State and Zip — A Document Code 63 or 80 can change the address data from the return.
11. Primary Location Code (PLC) — The PLC is the Area Office code based on the address where the taxpayer receives mail. The BMF should generate the PLC, or we can create or change it by CC BNCHG, Document Code 63 or 50. The PLC is issued to identify the service center controlling the account.

25.7.2.1.2 (12-01-2002) EO Section of the BMF

1. A TC 000. Document Code 80 or 81 creates the EO Submodule (EO Section) of the EO/BMF Entity Module for a new entity. If the entity is

already on the BMF, a TC 016 with a Document Code 80 or 81, creates the EO Section.

2. CC EOCHG can only change the information on the EO Submodule (EO Section) as identified below. The Submodule contains the following information:

25.7.2.1.2.1 (09-20-2006)

Data Fields

1. Subsection (SS) — Current and Prior — Identifies the IRC Section under which the organization is exempt. It also determines the type of return the organization must file. The current SS should be shown on IDRS CC INOLE, BMFOL, or ENMOD. If an incorrect Subsection is on the BMF with a Status 06, 07, 10, 11, 40 or 41, it can be deleted with the input of Document Code 99.
2. Classification Code (CL) — This code identifies the type of organization or the purpose for which it was established. One to four different codes may be present. The CL should be shown on IDRS CC INOLE, BMFOL, or ENMOD.
3. Status Code (ST) — Current and Prior Status — This code shows the status of the organization. The code identifies if the organization has been granted an exemption or, if it has been applied for, revoked or terminated. The Area Office (AO)) normally establishes the ST when the exemption is granted, denied or revoked. However, Ogden Submission Processing can establish ST Codes 06, 07, 10, 11, 12, 20, 40 and members of a Group Ruling. Also, Ogden Submission Processing must input Status 01 in situations when:
 - A. An entity is found in a closed status on EACS/EDS.
 - B. Or a copy of a determination letter has been received,
 - C. Or to reestablish a good status after Status 20 or 21 has posted.

Note:

The current ST should be shown with the Status Date (YYYYMM) on IDRS CC INOLE, BMFOL or ENMOD. The current and prior ST is shown on the EO Registers on IDRS.

4. Affiliation Code (AF) — This code shows whether the organization received an individual ruling or is part of a Group Ruling. We do not normally change the AF unless the entity is changing from a group to an individual ruling or from an individual to a group ruling. The AF should be shown on, IDRS CC INOLE, BMFOL or ENMOD and the EO Registers on IDRS.
5. Ruling Date (RD) — This is the date the exemption was granted (ruled on) . This date is normally not changed except by the AO. The RD should be shown on IDRS CC INOLE, BMFOL or ENMOD.
6. Group Exemption Number (GEN) — When we grant the organization a group exemption, the Ohio AO assigns a GEN. This number identifies all the organizations (subordinates) that are a part of the group. The GEN should be shown on IDRS CC INOLE, BMFOL, or ENMOD. It can be changed, but CAUTION must be used.
7. Foundation Code (TF) — All organizations that are exempt under IRC 501(c)(3) must have a Foundation Code. This code identifies the type of foundation. The AO normally changes this code. The TF should be shown on IDRS CC INOLE, BMFOL or ENMOD. If a Foundation Code remains on the BMF because the Subsection was changed to one that does not require a Foundation Code, we can delete the Foundation Code with the input of TC 006 TF 00. Document Code 99.

8. Deductibility Code and Year (DC) — This code shows whether contributions to the organization are deductible from income. The AO determines the code when they grant the exemption and only the AO can change it. The DC, with the century and year (CCYY), should be shown on IDRS.
9. Type of Organization (TO) — This code shows whether the organization is a trust, a corporation, an association, etc. The AO assigns the code when they grant the exemption and is normally changed by them. The TO is shown on IDRS.
10. Area Office (AO) — This code identifies the district where the organization's principal place of business is located and determines the AO. The AO should be changed if the taxpayer's address is changed. The AO is shown on IDRS.
11. File Folder Number (FFN) — This code identifies the Administrative Case File Folder Number located in the AO. The AO assigns the FFN when they receive an application for exemption. The FFN must normally not be changed. The FFN is shown on IDRS CC INOLE, BMFOL or ENMOD.
12. Pension Plan (PP) — This code shows whether the organization has a pension plan. The AO assigns it when they grant the exemption and the AO normally changes it. The PP should be shown on IDRS.
13. Advance Ruling Date (AD) — If the organization has an "advance ruling," the AO must input the Advance Ruling Date. The AD should be shown on IDRS.
14. Cumulative List Indicator (CU) — This code identifies an organization that is to be included in the Cumulative List (Pub. 78) Supplement. The CU should be shown on IDRS.
15. Large Case Code (LC) — If the AO identifies the organization as a "large case," they should input this code. The LC should be shown on IDRS.
16. Organization/Primary Name — The name of the organization. It is used to create the BMF print lines. The Organization/Primary Name should be shown on the EO Mailing Labels. Also, the Organization/Primary Name should be shown IDRS.
17. Sort Name (SN) — This is the name the organization is doing business under, and may be different from the Primary Name. The Sort Name becomes a second sort reference on the BMF Print Name Lines. It is also shown on IDRS. The input of two dollar signs (\$\$) in the SN field (CC EOCHG) will delete a Sort Name on the BMF.
18. In Care of Name (CO) — When the organization requests that all correspondence be addressed in care of someone, this name must be present. The input of two dollar signs (\$\$) will delete a "Care of Name" on the BMF.
19. Foreign or Location Address (FA) — When the organization is located in a foreign country, the complete address should be entered here. If the organization has an address where it is located that is different from the mailing address, it should be entered in this field. The input of two dollar signs (\$\$) will delete a Foreign or Location Address.

25.7.2.2 (12-01-2002)

Request for IDRS Input

1. Form 2363A, Exempt Organization BMF Entity Change, is the form used to establish or change EO accounts on the BMF. Form 2363A must be used in the following situations:

01	70 or 91	09-18	—	—
02	03 02, 04-20, 22-25, 50, 60, 70 or 91	—	—	—
02	03	09-18	—	—
03	02, 04-20, 23 or 70	—	—	—
03	03	09-18	—	—
04	21	—	—	—
06	03	10	—	—
06	99 or blank	—	07, 10, or 11	—
07	01	—	—	—
13	03	09-18	—	—
14	01	—	—	7

Code	Action
N-FRC-NOT REQUIRED:	Valid input codes are 0 or 1.
	It is valid with Document Code 80 and 81 for TC 000 or 016.
	If the TC is 016, the Definer Code must be an "A" .
	If the ST input is 40, then the Definer Code "B" must be input also.

Note:

When changing from one filing requirement to another, be certain to enter a zero (0) or two zeros (00) in the filing requirement box to be deleted. For example, if changing from a public charity to a private foundation, enter "1" in the 990-PF box and "00" in the 990 box.

6. Preparer's Information (Boxes 38-40) — Document Code 80 or 81

- A. Prepared by (Signature) — Enter the preparer's name. Also although not preprinted enter the current date in this block.
- B. Organization Symbols — Enter function, group number, etc.
- C. Prepared From — Enter source for the change being requested, i.e., correspondence, examination, inquiry, etc.

Exhibit 25.7.2-1 (09-20-2006)
Table of EO Subsection and Classification Codes

Subsection Classification Code	Code	Classification	IRC section
01	1	Government instrumentality	501(c)(1)
02	1	Title-holding corporation	501(c)(2)
03	1	Charitable organization	501(c)(3)

03	2	Educational organization	501(c)(3)
03	3	Literary organization	501(c)(3)
03	4	Organization to prevent cruelty to animals	501(c)(3)
03	5	Organization to prevent cruelty to children	501(c)(3)
03	6	Organization for public safety testing	501(c)(3)
03	7	Religious organization	501(c)(3)
03	8	Scientific organization	501(c)(3)
04	1	Civic league	501(c)(4)
04	2	Local association of employees	501(c)(4)
04	3	Social welfare organization	501(c)(4)
05	1	Agriculture organization	501(c)(5)
05	2	Horticulture organization	501(c)(5)
05	3	Labor organization	501(c)(5)
06	1	Board of Trade	501(c)(6)
06	2	Business league	501(c)(6)
06	3	Chamber of Commerce	501(c)(6)
06	4	Real estate board	501(c)(6)
07	1	Pleasure, recreational, or social club	501(c)(7)
08	1	Fraternal beneficiary society, order or association	501(c)(8)
09	1	Voluntary employees' beneficiary association (Non-government)	501(c)(9)
09	2	Voluntary employees' beneficiary association (Government emp.'s)	501(c)(9)
10	1	Domestic fraternal societies and associations	501(c)(10)
11	1	Teachers' retirement fund association	501(c)(11)
12	1	Benevolent life insurance association	501(c)(12)
12	2	Mutual ditch or irrigation company	501(c)(12)
12	3	Mutual or cooperative telephone company	501(c)(12)
12	4	Organization like those on three preceding lines	501(c)(12)
13	1	Burial association	501(c)(13)
13	2	Cemetery company	501(c)(13)
14	1	Credit Union	501(c)(14)
14	2	Other mutual corporation or association	501(c)(14)
15	1	Mutual insurance company or association other than life or marine	501(c)(15)
16	1	Corporation financing crop operation	501(c)(16)
17	1	Supplemental unemployment compensation trust or plan	501(c)(17)
18	1	Employee funded pension trust (created before 6-25-59)	501(c)(18)
19	1	Post or organization of war veterans	501(c)(19)
20	1	Legal service (obsolete)	501(c)(20)
21	1	Black lung	501(c)(21)
22	1	Multiemployer Pension Plan	501(c)(22)
23	1	Veterans Association Founded Prior to 1880	501(c)(23)
24	1	Trust described in Section 4049 of ERIISA	501(c)(24)
25	1	A Title Holding Corporation or Trust	501(c)(25)

26	1	State-Sponsored High-Risk Health Insurance Organization	501(c)(26)
27	1	State-Sponsored Workers' Compensation Reinsurance Organization	501(c)(27)
28	1	National Railroad Retirement Investment Trust Classification	501(c)(28)
40	1	Apostolic and religious organization	501(d)
50	1	Cooperative hospital service organization	501(e)
60	1	Cooperative service organizations of operating education org.'s	501(f)
70	1	Child care under 501(k)	501(k)
71	1	Charitable Risk Pool	501(n)
80	1	Farmers' cooperative - Exempt	521
81	1	Qualified State-sponsored Tuition Program	529
82	1	Political Organizations	527
90	1	Non-exempt charitable trust 4947(a)(2) (Split Interest)	4947(a)(2)
91	1	Non-exempt charitable trust (Public Charity)	4947(a)(1)
92	1	Non-exempt charitable trust (Trust treated as Private Foundation)	4947(a)(1)

Exhibit 25.7.2-2 (09-20-2006)**Table of EO Status, Foundation, and Affiliation Codes**

Status Code		EO Status Code	Definition
00/blank		EO Section established without a status	
01		Unconditional Exemption—Active	
02		Conditional Exemption—Active	
06		State operated university or college filing Form 990T	
07		Church filed a Form 990T—Active	
10		Pro-Examination of Church—Active	
11		School Certification—Active	
12		A Formal Exemption Not Granted—filing an EO Return—Active Form 990 Under IRC 4947(a)(1); Form 990PF Under IRC 4947(a)(1); Form 5227—Non-Exempt Charitable Trust.	
18		Temporary Revocation of Private Foundation (Trust) (Required to File 990PF and 1041)—Active	
19		Revocation of Private Foundation (Required to File 990PF and 11 20)—Active	
20		Termination—Inactive (Out of Business, etc.)	
21		Unable to Locate—Inactive/Active (New Address Needed)	
22		Revocation—Inactive	
23		507(a) Termination—Inactive	
24		507(b)(1)(A) Termination—Inactive	
25		507(b)(1)(B) Termination—Inactive	
26		Termination Merger—Inactive	
28		No Longer Member of Group Ruling	
29		A Group Ruling Has been Dissolved	
30		Churches Voluntarily Filing Form 990	



Topics for Charities & Non-Profits

[Life Cycle of an Exempt Organization](#)

Links to helpful information about points of intersection between tax-exempt organizations and the IRS, including access to explanatory information and forms that an organization may need to file with the IRS.

[Search for Charities](#)

This online version of Publication 78, Cumulative List of Organizations, will tell you if an organization is exempt from federal taxation and, if so, how much of your contributions to that organization are tax deductible.

[Charities and Nonprofits A-Z Site Index](#)

Site map of content on the Charities and Nonprofits Pages of IRS.gov designed to make it easier for users to navigate Exempt Organization resources..

[Calendar of Events](#)

Information about workshops and conferences for exempt organizations.

[EO Abusive Tax Avoidance Transactions](#)

A description of IRS programs and activities relating to abusive tax avoidance transactions in which exempt organizations are directly involved or serve as accommodation parties.

[Frequently Asked Questions about Tax-Exempt Organizations](#)

Some of the most frequently asked questions regarding tax-exempt organizations.

[EO Forms and Publications](#)

IRS forms, publications, and internal training materials relating to tax-exempt organizations.

[Resource Materials - Compliance Initiatives for Tax-Exempt Organizations](#)

Links to materials used in or discussing IRS compliance initiatives for tax-exempt organizations.

[Speeches and Testimony](#)

Speeches and testimony by IRS and Treasury Department officials on issues of interest to tax-exempt organizations.

[Pension Protection Act of 2006 Revises EO Tax Rules](#)

Law enacted numerous changes to the tax law provisions affecting tax-exempt organizations.

[Current Edition of Exempt Organizations Update](#)

Most recent issue of Exempt Organizations Update, a free IRS e-mail service for tax professionals and representatives of tax-exempt organizations, with links to archive and subscription information.

[Disaster Relief - Resources for Charities and Contributors](#)

Information about how the public can use charitable organizations to help victims of disasters, and how new organizations can obtain tax-exempt status.

[Employment Taxes for Exempt Organizations](#)

Links to information about employment taxes for tax-exempt organizations.

[Retirement Plan Information for Tax-Exempt Organizations](#)

Information about retirement plans for tax-exempt organizations.

[Exempt Organizations Tax Code, Regulations, and Official Guidance](#)

A digest of tax law and guidance items on issues of interest to tax-exempt organizations.

[State Links](#)

A collection of links to State government web sites with useful information for exempt organizations.

[How to Contact the Tax Exempt and Government Entities Division](#)

Contact us for answers to technical and procedural tax-exempt questions.

[Types of Tax-Exempt Organizations](#)

The major classifications of organizations that might qualify to be recognized by the IRS as exempt from federal income tax.

[Governance of Charitable Organizations and Related Topics](#)

Information about governance and related topics for tax-exempt organizations.

[Tax-Exempt Organizations and Political Campaign Intervention](#)

IRS materials on political campaign intervention by tax-exempt organizations.

[Reports of the Advisory Committee on Tax Exempt and Government Entities \(ACT\)](#)

Reports of recommendations of the Advisory Committee on Tax Exempt and Government Entities (ACT).

[IRS Complaint Process - Tax-Exempt Organizations](#)

An article describing the process for communicating alleged exempt organization tax law violations to the IRS and how the IRS handles such information.

[Tax Information for Federal, State, & Local Governments](#)

Federal, State and Local Governments facilitates cooperation through partnerships with federal, state, and local government agencies for the purpose of meeting their federal tax responsibilities, with a focus on customer service and fairness to all.

Statistical Information About Tax-Exempt Organizations

Overview of statistical information about exempt organizations, available from the IRS.

EO Implementing Guidelines

Program guidance for implementing the Exempt Organizations portion of the TE/GE Strategic and Program Plan.

Solicitation of Public Comments

Exempt Organizations requests comments from exempt organizations and interested stakeholders on several issues.

Information for the Tax Exempt Bond Community

Tax Exempt Bonds (TEB) provides specialized information and services to the municipal finance community, including tailored educational programs which focus on bond industry segments; pro-active education and outreach products which address non-compliance trends; and compliance programs devised to foster voluntary resolution of tax law infractions.

Page Last Reviewed or Updated: August 11, 2009



Statistical Information About Tax-Exempt Organizations

Statistical information about exempt organizations is available from the IRS:

- Studies ([standard extracts](#), including [EO Master File](#) data) relating to the tax-exempt sector, conducted by the IRS Statistics of Income Division; and
- The ability to [order custom extracts](#) from the IRS data files.

To download and use the EO Master File data, review these [instructions](#).

Page Last Reviewed or Updated: August 17, 2009



SOI Tax Stats - Exempt Organizations: IRS Master File Data

Return to [Tax Stats](#) home page

Background

[Appendix of Types of Exempt Organizations: IRC Section, Description of Organization, and General Nature of Activities](#). Excel ver. 4. May 2002.

[Cumulative List of 501\(c\)\(3\) Organizations](#). IRS Publication 78

Find a searchable listing of charitable organizations, or download the complete file, or view the documentation of the file.

Exempt Organizations Master Listing

[The Instruction Booklet: Record Layout, Descriptions, and All Codes for the Exempt Organization Master Listing in MicroSoft® Word](#). December 2008.

[The Instruction Booklet: Record Layout, Descriptions, and All Codes for the Exempt Organization Master Listing in Plain ASCII Text](#). December 2008.

Each of the following files contains separate information for exempt organizations. See The Instruction Booklet ([DOC](#)) or ([TXT](#)) for a complete description of the files.

NOTE: Due to the large size of most of the Exempt Organization files the text files are compressed (ASCII Text) and converted into executable files. They must be downloaded and uncompressed before viewing or loading into any application.

Disclaimer of Endorsement: Reference below to any specific commercial products, process, or service by trade name, or otherwise, does not constitute or imply its endorsement, recommendation, or favoring by the Internal Revenue Service.

All the following files were last updated on: 11-12-09
Total number of records 1,577,472

States: Select from the list below.

Alabama	Louisiana	Oklahoma
ASCII Text File	ASCII Text File	ASCII Text File
Excel File A-Z	Excel File A-Z	Excel File A-Z
Alaska	Maine	Oregon
ASCII Text File	ASCII Text File	ASCII Text File
Excel File A-Z	Excel File A-Z	Excel File A-Z
Arizona	Maryland	Pennsylvania
ASCII Text File	ASCII Text File	ASCII Text File
Excel File A-Z	Excel Files A-L, M-Z	Excel Files A-E, F-N, O-Z
Arkansas	Massachusetts	Puerto Rico
ASCII Text File	ASCII Text File	ASCII Text File
Excel File A-Z	Excel Files A-K, L-Z	Excel File A-Z
California	Michigan	Rhode Island
ASCII Text File	ASCII Text File	ASCII Text File
Excel Files A-B, C-E, F-H, I-L, M-P, Q-S, T-Z	Excel Files A-J, K-Z	Excel File A-Z
Colorado	Minnesota	South Carolina
ASCII Text File	ASCII Text File	ASCII Text File
Excel File A-Z	Excel Files A-M, N-Z	Excel File A-Z
Connecticut	Mississippi	South Dakota

ASCII Text File	ASCII Text File	ASCII Text File
Excel File A-Z	Excel File A-Z	Excel File A-Z
Delaware	Missouri	Tennessee
ASCII Text File	ASCII Text File	ASCII Text File
Excel File A-Z	Excel Files A-J , K-Z	Excel File A-Z
District of Columbia	Montana	Texas
ASCII Text File	ASCII Text File	ASCII Text File
Excel File A-Z	Excel File A-Z	Excel Files A-C , D-H , I-P , Q-Z
Florida	Nebraska	Utah
ASCII Text File	ASCII Text File	ASCII Text File
Excel Files A-C , D-M , N-Z	Excel File A-Z	Excel File A-Z
Georgia	Nevada	Vermont
ASCII Text File	ASCII Text File	ASCII Text File
Excel Files A-I , J-Z	Excel File A-Z	Excel File A-Z
Hawaii	New Hampshire	Virginia
ASCII Text File	ASCII Text File	ASCII Text File
Excel File A-Z	Excel File A-Z	Excel Files A-M , N-Z
Idaho	New Jersey	Washington
ASCII Text File	ASCII Text File	ASCII Text File
Excel File A-Z	Excel Files A-L , M-Z	Excel File A-K , L-Z
Illinois	New Mexico	West Virginia
ASCII Text File	ASCII Text File	ASCII Text File
Excel Files A-C , D-M , N-Z	Excel File A-Z	Excel File A-Z
Indiana	New York	Wisconsin
ASCII Text File	ASCII Text File	ASCII Text File
Excel Files A-I , J-Z	Excel Files A-C , D-J , K-P , Q-Z	Excel File A-L , M-Z
Iowa	North Carolina	Wyoming
ASCII Text File	ASCII Text File	ASCII Text File
Excel File A-Z	Excel Files A-L , M-Z	Excel File A-Z
Kansas	North Dakota	International (excluding P.R.)
ASCII Text File	ASCII Text File	ASCII Text File
Excel File A-Z	Excel File A-Z	Excel File A-Z
Kentucky	Ohio	Instruction Booklet in Text Format
ASCII Text File	ASCII Text File	EO Instruction Text
Excel File A-Z	Excel Files A-E , F-N , O-Z	

Areas:

Area 1-Northeast: Includes Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey. Compressed ASCII Text.

Area 2-Mid-Atlantic: Includes Pennsylvania, Ohio, West Virginia, District of Columbia, Maryland, Delaware, Virginia, North Carolina, South Carolina. Compressed ASCII Text.

Area 3-Great Lakes: Includes Michigan, Kentucky, Indiana, Illinois, Wisconsin, Minnesota, Iowa, Nebraska, South Dakota, North Dakota. Compressed ASCII Text.

Area 4-Gulf Coast: Includes Tennessee, Georgia, Florida, Alabama, Mississippi, Missouri, Arkansas, Louisiana, Texas, Oklahoma, Kansas. Compressed ASCII Text.

Area 5-Pacific Coast: Includes Montana, Wyoming, Colorado, New Mexico, Arizona, Utah, Nevada, Idaho, California, Oregon, Washington, Alaska, Hawaii. Compressed ASCII Text.

Area 6-All Others: Includes International and all Others. Compressed ASCII Text.

Regions:

Region 1: Northeast Area (EOA01). Compressed ASCII Text.

Region 2: Mid-Atlantic and Great Lakes Areas (EOA02 and EOA03). Compressed ASCII Text.

Region 3: Gulf Coast and Pacific Coast Areas (EOA04 and EOA05). Compressed ASCII Text.

Region 4: All Other Areas (EOA06). Compressed ASCII Text.

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Appendix

Types of Tax-Exempt Organizations by Internal Revenue Code Section

Code section	Description of organization	General nature of activities
220(e)	Medical Saving Accounts (MSA's)	Fiduciary agent for accounts used in conjunction with high-deductible health plans to save funds for future medical expenses.
401(a)	Qualified pension, profit-sharing, or stock bonus plans	Fiduciary agent for pension, profit-sharing, or stock bonus plans
408(e)	Individual Retirement Arrangements (IRA's)	Fiduciary agent for retirement funds
501(c)(1)	Government Instrumentality; corporations organized under Act of Congress.	Activities of a nature implied by the description of the class of organization
(2)	Title-holding corporations for exempt organizations	Holding title to property for exempt organizations
(3)	Religious, educational, charitable, scientific, or literary organizations; testing for public safety organizations. Also, organizations preventing cruelty to children or animals, or fostering national or international amateur sports competition.	Activities of a nature implied by the description of the class of organization
(4)	Civic leagues, social welfare organizations, and local associations of employees.	Promotion of community welfare and activities from which net earnings are devoted to charitable, educational, or recreational purposes
(5)	Labor, agricultural, and horticultural organizations	Educational or instructive groups whose purpose is to improve conditions of work, products, and efficiency
(6)	Business leagues, chambers of commerce, real estate boards, and like organizations.	Improving conditions in one or more lines of business
(7)	Social and recreational clubs	Pleasure, recreation, and social activities

(8)	Fraternal beneficiary societies and associations	Lodge providing for payment of life, health, accident, or other insurance benefits to members
(9)	Voluntary employees' beneficiary associations (including Federal employees' voluntary beneficiary associations formerly covered by section 501(c)(10))	Providing for payment of life, health, accident, or other insurance benefits to members
(10)	Domestic fraternal societies and associations	Lodges, societies, or associations devoting their net earnings to charitable, fraternal, and other specified purposes, without life, health, accident benefits or other insurance to members
(11)	Teachers' retirement fund associations	Fiduciary association providing for payment of retirement benefits
(12)	Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, and like organizations	Activities of a mutually beneficial nature implied by the description of the class of organization
(13)	Cemetery companies	Arranging for burials and incidental related activities
(14)	State-chartered credit unions and mutual insurance or reserve funds	Providing loans to members or providing insurance of, or reserve funds for, shares or deposits in certain banks or loan associations
(15)	Mutual insurance companies or associations other than life, if written premiums for the year do not exceed \$350,000	Providing insurance to members, substantially at cost
(16)	Corporations organized to finance crop operations	Financing crop operations in conjunction with activities of a marketing or purchasing association
(17)	Supplemental unemployment benefit trusts	Fiduciary agent for payment of supplemental unemployment compensation benefits
(18)	Employee funded pension trusts (created before June 25, 1959)	Providing for payments of benefits under a pension plan funded by employees
(19)	Posts or organizations of past or present members of the armed forces	Activities implied by the nature of the organization

(21)	Black Lung Benefit Trusts	Created by coal mine operators to satisfy their liability for disability or death due to black lung disease
(22)	Withdrawal liability payment funds	Providing funds to meet the liability of employers withdrawing from a multi-employer pension fund
(23)	Associations of past and present members of the armed forces founded before 1880	Providing insurance and other benefits to veterans or their dependents
(24)	Trusts described in section 4049 of the Employee Retirement Income Security Act of 1974	Providing funds for employee retirement income
(25)	Title-holding corporations or trusts with no more than 35 shareholders or beneficiaries and only one class of stock or beneficial interest	Acquiring real property and remitting all income earned from such property to one or more exempt organizations; pension, profit-sharing, or stock bonus plans; or governmental units
(26)	State-Sponsored High Risk Health Insurance Organizations.	Activities of a nature implied by the description of the class of organization
(27)	State-Sponsored Workers' Compensation Reinsurance Organizations.	Activities of a nature implied by the description of the class of organization
501 (d)	Apostolic and Religious Organizations.	Activities of a nature implied by the description of the class of organization
501 (e)	Cooperative Hospital Service Organizations.	Activities of a nature implied by the description of the class of organization
501 (f)	Cooperative Service Organizations of Operating Educational Organizations.	Activities of a nature implied by the description of the class of organization
501 (k)	Child Care Organizations.	Activities of a nature implied by the description of the class of organization
501 (n)	Charitable Risk Pools.	Activities of a nature implied by the description of the class of organization

521	Farmers' cooperatives.	Activities of a nature implied by the description of the class of organization
529	Qualified State-Sponsored Tuition Programs.	Activities of a nature implied by the description of the class of organization

NOTE: Prepaid legal service funds, described in section 501(c)(20) of the Internal Revenue Code, were no longer tax exempt beginning with tax years after June 30, 1992.
Updated 05-08-02.



Other Tax-Exempt Organizations

The following is a list of other types of tax-exempt organizations. For more information regarding these types of organizations, download [Publication 557, Tax-Exempt Status for Your Organization](#), or contact IRS [Customer Service](#).

§ 501(c)(1)	Corporations Organized Under Act of Congress (including Federal Credit Unions)
§ 501(c)(2)	Title Holding Corporations for Exempt Organization
§ 501(c)(11)	Teachers' Retirement Fund Associations
§ 501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, or Like Organizations (if 85 percent or more of the organization's income consists of amounts collected from members for the sole purpose of meeting losses and expenses)
§ 501(c)(13)	Cemetery Companies (owned and operated exclusively for the benefit of their members or which are not operated for profit)
§ 501(c)(14)	State Chartered Credit Unions, Mutual Reserve Funds
§ 501(c)(15)	Mutual Insurance Companies or Associations
§ 501(c)(16)	Cooperative Organizations to Finance Crop Operations
§ 501(c)(18)	Employee Funded Pension Trusts (created before June 25, 1959)
§ 501(c)(21)	Black Lung Benefit Trusts
§ 501(c)(22)	Withdrawal Liability Payment Funds
§ 501(c)(25)	Title Holding Corporations or Trusts with Multiple Parents
§ 501(c)(26)	State-Sponsored High-Risk Health Coverage Organizations
§ 501(c)(27)	State-Sponsored Worker's Compensation Reinsurance Organizations
§ 501(d)	Religious and Apostolic Associations
§ 501(e)	Cooperative Hospital Service Organizations
§ 501(f)	Cooperative Service Organizations of Operating Educational Organizations

§ 501(k)	Child Care Organizations
§ 521(a)	Farmers' Cooperative Associations

Page Last Reviewed or Updated: September 10, 2009

February 09, 2009

EXEMPT ORGANIZATION INFORMATION AVAILABLE THROUGH THE STATISTICS OF INCOME (SOI)

"Tax Stats"

WEB SITE

INTRODUCTION

This document provides information to organizations and individuals who desire information on exempt organizations from the Internal Revenue Service's Business Master File (BMF) through the SOI "Tax Stats" Web Site. If you have any questions about the tax exempt organizations, or the content of the files, please contact TE/GE Customer Account Services toll-free line at 1-877-829-5500. If you have any questions about the data fields, please contact Donna Carlisle, Office of Business Systems Planning, T:BSP, at (513) 263-3709 or E-mail at Donna.Carlisle@IRS.Gov. For technical questions relating to the Web Site and the downloading and reading of these files, please contact Jim Willis, EO Master File Administrator, Statistics of Income Division, RAS:S:SS:O, at (202) 874-0277 or E-mail at James.N.Willis@IRS.Gov.

All of the Business Master File exempt organization text data on the "Tax Stats" section of the IRS web site are compressed. To uncompress, download the XX.exe file(s) to your computer then double click on the file(s) and they will uncompress themselves. You will have on your drive the original XX.EXE file and a XX.LST file, the XX.LST file is an ASCII text file and can be opened by most computer application programs. All the Business Master File exempt organization state Excel files have been parsed and titles have been added to the top line of the spreadsheet. Due to the large size of some state files, those files have been split and parsed into multiple spreadsheet files listed by the first characters of the alphabet included in the spreadsheet.

Exempt organization information is extracted monthly from the Business Master File at the IRS Martinsburg Computing Center in Martinsburg, West Virginia. Active accounts containing the fields described below will be divided by Regional Areas (RA), by Internal Revenue Service Area Office (AO), and by state (using the state code field from the address). There are four RA files and six AO files listed below. There is also one file for each state, one for the District of Columbia, one for Puerto Rico, and one for International (non-domestic) organizations. On the AO and state files the records are sorted alphabetically by organization name.

The records are extracted from the BMF where exemption data has been accumulated from the inception of the tax exempt statutes. Determination letters are issued to organizations upon the granting of an exemption, and are not routinely re-issued. These letters are considered valid throughout the life of the organization, as long as the organization complies with the provisions of its exemption.

If a 501(c)(3) organization's exemption is revoked, an announcement to inform potential donors of the revocation is published in the Internal Revenue Bulletin. In addition, the organization's name is removed from publicly accessible venues, such as the downloadable IRS Exempt Organization Master File and Publication 78, Cumulative List of Organizations. However, a list of recent revocations of charitable organizations may be found on the on-line version of Publication 78 under Recent Revocations and Deletions from Cumulative List.

The file is a cumulative file and the data is the most recent information we have on the

BMF for these organizations. The Region Area's (RA) and their associated Area Offices (AO) codes are as follows:

File 1 - RA Northeast Area

AO - 1 Massachusetts
 Rhode Island
 New Hampshire
 Maine
 Vermont
 Connecticut
 New York
 New Jersey

File 2 - RA Mid-Atlantic & Great Lakes Areas

AO - 2 Pennsylvania
 Delaware
 Maryland
 Washington DC
 Virginia
 North Carolina
 South Carolina
 Ohio
 West Virginia

AO - 3 Kentucky
 Indiana
 Michigan
 Wisconsin
 Illinois
 Iowa
 Minnesota
 South Dakota
 North Dakota
 Nebraska

File 3 - RA Pacific, West and Gulf Coast

AO - 4 Georgia
 Florida
 Alabama
 Mississippi
 Tennessee
 Louisiana
 Arkansas
 Texas
 Oklahoma
 Missouri
 Kansas

AO - 5 Montana
 California
 Hawaii
 Oregon
 Idaho

Washington
Alaska
Colorado
Wyoming
Utah
Arizona
New Mexico
Nevada

File 4 - RA All Other Areas

AO - 6 All Others

FIELDS AVAILABLE

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

Employer Identification Number (EIN)	Primary Name
"In Care of" Name, if present	Address of the Organization
Group Exemption Number	Subsection Code
Affiliation Code	Classification Codes
Ruling Date	Deductibility Code
Foundation Code	Activity Codes
Organization Code	Exempt Org. Status Code (New)
Advance Ruling Expiration Date Blank	Tax Period
Asset Code	Income Code
Filing Requirement Code	Accounting Period
Asset Amount	Income Amount
National Taxonomy of Exempt Entities (NTEE) Code	Form 990 Revenue Amount
Sort Name Line (Secondary Name Line), if present	

See the section entitled "Data Record" below for the location of each of these fields.

DATA RECORD

The Data Record contains the following fields:

Position(s) Contents

1 - 9	Employer Identification Number (EIN).
10 - 79	Primary Name of Organization.
80 - 114	In Care of Name.
115 - 149	Street Address.
150 - 171	City.
172 - 173	State.
174 - 183	Zip Code.
184 - 187	Group Exemption Number.
188 - 189	Subsection Code.
190	Affiliation Code.
191 - 194	Classification Code(s).
195 - 200	Ruling Date.
201	Deductibility Code.

202 - 203 Foundation Code.
 204 - 212 Activity Codes.
 213 Organization Code.
 214 - 215 Exempt Organization Status Code (New)
 216 - 221 The Advance Ruling process is obsolete as of July 2008. These positions will be blank or zeroed out. For further information, please check the URL below:
<http://www.irs.gov/charities/charitable/article/0,,id=185568,00.html>:
 222 - 227 Tax Period.
 228 Asset Code.
 229 Income Code.
 230 - 232 Filing Requirement Code.
 233 - 235 Blanks.
 236 - 237 Accounting Period.
 238 - 250 Asset Amount.
 251 - 263 Income Amount.
 264 If the Income Amount is negative this contains a negative sign.
 265 - 277 Form 990 Revenue Amount
 278 If Revenue Amount is negative this contains a negative sign.
 279 - 282 National Taxonomy of Exempt Entities (NTEE) Code.
 283 - 317 Sort Name (Secondary Name Line).
 318 0A - Line Feed

DEFINITIONS

EMPLOYER IDENTIFICATION NUMBER (EIN)

Employer Identification Number (EIN) is a nine digit number assigned by the IRS to identify a particular organization's account.

IN CARE OF NAME

In Care Of Name is the person (officer, director, etc.) to whose attention any correspondence should be directed.

GROUP EXEMPTION NUMBER (GEN)

This is a four-digit internal number assigned to central/parent organizations holding group exemption letters.

AFFILIATION CODE

Affiliation Code defines the organizational grouping.

Code Description

- | | |
|---|---|
| 1 | <u>Central</u> - This code is used if the organization is a central type organization (no group exemption) of a National, Regional or Geographic grouping of organizations. |
| 2 | <u>Intermediate</u> - This code is used if the organization is an intermediate organization (no group exemption) of a National, Regional or Geographic grouping of organizations (such as a state headquarters of a national organization). |
| 3 | <u>Independent</u> - This code is used if the organization is an independent organization or an independent auxiliary (i.e., not affiliated with a National, Regional, |

or Geographic grouping of organizations).

6 Central - This code is used if the organization is a parent (group ruling) and is not a church or 501(c)(1) organization.

7 Intermediate - This code is used if the organization is a group exemption intermediate organization of a National, Regional or Geographic grouping of organizations.

8 Central - This code is used if the organization is a parent (group ruling) and is a church or 501(c)(1) organization.

9 Subordinate - This code is used if the organization is a subordinate in a group ruling.

SUBSECTION CODE AND CLASSIFICATION 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 (which reflects a further breakdown of the Internal Revenue Code subsections) can be found in the section entitled "Table of EO Subsection and Classification Codes" (below). One to four different classification codes may be present.

RULING DATE

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

DEDUCTIBILITY CODE

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

Code Description

- 1 Contributions are deductible.
- 2 Contributions are not deductible.
- 4 Contributions are deductible by treaty (foreign organizations).

FOUNDATION CODE

Code Description

- 00 All organizations except 501(c)(3)
- 02 Private operating foundation exempt from paying excise taxes on investment income
- 03 Private operating foundation (other)
- 04 Private non-operating foundation
- 09 Suspense
- 10 Church 170(b)(1)(A)(i)
- 11 School 170(b)(1)(A)(ii)
- 12 Hospital or medical research organization 170(b)(1)(A)(iii)
- 13 Organization which operates for benefit of college or university and is owned or operated by a governmental unit 170(b)(1)(A)(iv)
- 14 Governmental unit 170(b)(1)(A)(v)
- 15 Organization which receives a substantial part of its support from a governmental unit or the general public 170(b)(1)(A)(vi)
- 16 Organization that normally receives no more than one-third of its support from gross investment income and unrelated business income and

at the same time more than one-third of its support from contributions, fees, and gross receipts related to exempt purposes. 509(a) (2)

- 17 Organizations operated solely for the benefit of and in conjunction with organizations described in 10 through 16 above. 509(a) (3)
- 18 Organization organized and operated to test for public safety 509(a) (4)

TYPE OF ORGANIZATION CODE

This defines the type of organization as follows:

<u>Code</u>	<u>Description</u>
1	Corporation
2	Trust
3	Co-operative
4	Partnership
5	Association

ADVANCE RULING EXPIRATION DATE

~~A charitable organization exempt under IRC 501(c) (3) whose status as a public charity (rather than a private foundation) has not been determined generally will be allowed to operate as a public charity for a specified period of time. At the end of this time frame (expiration date), a final determination will be made as to the proper classification of the organization. This field shows the month and year (YYYYMM) when an advance ruling is to expire.~~

Elimination of the Advance Ruling Process

On September 9, 2008, the IRS issued temporary Income Tax Regulations, which eliminate the advance ruling process for a section 501(c) (3) organization. Under the new regulations, a new 501(c) (3) organization will be classified as a publicly supported charity, and not a private foundation, if it can show that it reasonably can be expected to be publicly supported when it applies for tax-exempt status.

Under the old regulations, an organization that wanted to be recognized by the IRS as a publicly supported charity instead of a private foundation had to go through an extended two-step process. First, the organization had to declare that it expected to be publicly supported on an on-going basis. Then, after five years, it had to file Form 8734, Support Schedule for Advance Ruling Period, showing the IRS that it actually met the public support test. If it didn't meet the test, it was designated a tax-exempt private foundation and would be subject to stricter rules.

The new rules no longer require the organization to file Form 8734 after completing its first five tax years. Moreover, the organization retains its public charity status for its first five years regardless of the public support actually received during that time. Instead, beginning with the organization's sixth taxable year, it must establish that it meets the public support test by showing that it is publicly supported on its Schedule A to Form 990, Return of Organization Exempt From Income Tax. Transition rules apply to organizations that have previously received advance rulings.

EXEMPT ORGANIZATION STATUS CODE (New)

The EO Status Code defines the type of exemption held by the organization. The following is a list of EO status codes and their definitions included in these files:

<u>Code</u>	<u>Description</u>
01	Unconditional Exemption
02	Conditional Exemption
12	Trust described in section 4947(a)(2) of the IR Code
25	Organization terminating its private foundation status under section 507(b)(1)(B) of the Code
32	Organization that did not respond to an IRS CP 140 notice requesting information on its continued exempt status

TAX PERIOD

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

ASSET CODE

Asset Codes relate to the book value amount of assets shown on the most recent Form 990 series return filed by the organization. See table below.

INCOME CODE

Income Codes relate to the amount of income shown on the most recent Form 990 series return filed by the organization. See table below.

ASSET CODE/INCOME CODE TABLE

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

FILING REQUIREMENT CODE

This indicates the primary return(s) the organization is required to file.
The FR Code for Form 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(Positions 1,2) 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 Form 990 (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 990-PF return

ACCOUNTING PERIOD

This designates the accounting period or fiscal year ending date (Jan - Dec) of the organization (MM).

ASSET AMOUNT

Asset Amount is an amount from the most recent Form 990 series return filed by the organization. Asset Amount is the Book Value Total Assets End of Year - PART IV Balance Sheet Line 59 Col. (B) shown on the Form 990. This field is also from PART II, Line 25, Col. (B) EOY on Form 990EZ and PART II, Line 16, Col. (b) on Form 990PF. 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 I, Total Revenue Line 12 and adding "back in" the expense items, i.e. Line 6b (Rental Expenses) shown on the Form 990 return. On Form 990EZ it is generated using PART I, Line 9 and adding "back in" the expense items, i.e. Line 5b (Cost or Other Basis Expenses). Income Amount for Form 990 is generated using Part I, Line 10b (Cost of Goods) and adding Part I, Line 12, Col. (A) (Total Revenue Col. A) and Part IV, Line 1, Col. (G) (Cost or Other Basis). This field is dollars only.

FORM 990 REVENUE AMOUNT

Amount from Form 990, Part 1, Line 12, or Part 1, Line 9, of Form 990EZ.

SORT NAME LINE (SECONDARY NAME LINE)

Sort 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.

TABLE OF EO SUBSECTION AND CLASSIFICATION CODES

Subsection Code	Classification Code	Description
01	1	Government Instrumentality
02	1	Title-Holding Corporation
03	1	Charitable Organization
03	2	Educational Organization
03	3	Literary Organization
03	4	Organization to Prevent Cruelty to Animals
03	5	Organization to Prevent Cruelty to Children
03	6	Organization for Public Safety Testing
03	7	Religious Organization
03	8	Scientific Organization

04	1	Civic League
04	2	Local Association of Employees
04	3	Social Welfare Organization
05	1	Agricultural Organization
05	2	Horticultural Organization
05	3	Labor Organization
06	1	Board of Trade
06	2	Business League
06	3	Chamber of Commerce
06	4	Real Estate Board
07	1	Pleasure, Recreational, or Social Club
08	1	Fraternal Beneficiary Society, Order or Association
09	1	Voluntary Employees' Beneficiary Association (Non-Govt. Emps.)
09	2	Voluntary Employees' Beneficiary Association (Govt. Emps.)
10	1	Domestic Fraternal Societies and Associations
11	1	Teachers Retirement Fund Assoc.
12	1	Benevolent Life Insurance Assoc.
12	2	Mutual Ditch or Irrigation Co.
12	3	Mutual Cooperative Telephone Co.
12	4	Organization Like Those on Three Preceding Lines
13	1	Burial Association
13	2	Cemetery Company
14	1	Credit Union
14	2	Other Mutual Corp. or Assoc.
15	1	Mutual Insurance Company or Assoc. Other Than Life or Marine
16	1	Corp. Financing Crop Operations
17	1	Supplemental Unemployment Compensation Trust or Plan
18	1	Employee Funded Pension Trust (Created Before 6/25/59)
19	1	Post or Organization of War Veterans
20	1	Legal Service Organization
21	1	Black Lung Trust
22	1	Multiemployer Pension Plan
23	1	Veterans Assoc. Formed Prior to 1880
24	1	Trust Described in Sect. 4049 of ERISA
25	1	Title Holding Co. for Pensions, etc.
26	1	State-Sponsored High Risk Health Insurance Organizations
27	1	State-Sponsored Workers' Compensation Reinsurance
40	1	Apostolic and Religious Org. (501(d))
50	1	Cooperative Hospital Service Organization (501(e))
60	1	Cooperative Service Organization of Operating Educational Organization (501(f))
70	1	Child Care Organization (501(k))
71	1	Charitable Risk Pool
81	1	Qualified State-Sponsored Tuition Program
92	1	4947(a)(1) - Private Foundation (Form 990PF Filer)

ACTIVITY CODES

An organization formerly listed up to three activity codes on application Forms 1023 and 1024. These are codes which reflect an organization's purposes, activities, operations, or type. From one to three activity codes may be in this field. Note: activity codes became obsolete with the adoption of the National Taxonomy of Exempt Entity (NTEE) coding system in January 1995. However, organizations determined to be exempt prior to that date will reflect the activity codes previously assigned.

Religious Activities

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

Schools, Colleges and Related Activities

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

Cultural, Historical of Other Educational Activities

- 060 Museum, zoo, planetarium, etc.
- 061 Library
- 062 Historical site, records or reenactment
- 063 Monument
- 064 Commemorative event (centennial, festival, pageant, etc.)
- 065 Fair
- 088 Community theatrical group
- 089 Singing society or group
- 090 Cultural performances
- 091 Art exhibit
- 092 Literary activities
- 093 Cultural exchanges with foreign country

- 094 Genealogical activities
- Achievement prizes awards (use 914)
- Gifts or grants to individuals (use 561)
- Financial support of cultural organizations (use 602)
- 119 Other cultural or historical activities

Other Instructions and Training Activities

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

Health Services and Related Activities

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

Scientific Research Activities

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

Business and Professional Organizations

- 200 Business promotion (chamber of commerce, business league, etc.)
- 201 Real estate association
- 202 Board of trade
- 203 Regulating business
- 204 Promotion of fair business practices
- 205 Professional association
- 206 Professional association auxiliary

207 Industry trade shows
208 Convention displays
-- Testing products of public safety (use 905)
209 Research, development and testing
210 Professional athletic league
-- Attracting new industry (use 403)
-- Publishing activities (use 120)
-- Insurance or other benefits for members (see Employee or Membership Benefit Organizations)
211 Underwriting municipal insurance
212 Assigned risk insurance activities
213 Tourist bureau
229 Other business or professional group

Farming and Related Activities

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

Mutual Organizations

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

Employee of Membership Benefit Organizations

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

Sports, Athletic Recreational and Social Activities

280 Country club
281 Hobby club

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

Youth Activities

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

Conservation, Environmental and Beautification Activities

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

Housing Activities

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

Inner City or Community Activities

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

Civil Rights Activities

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

Litigation and Legal Aid Activities

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

Legislative and Political Activities

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

Advocacy Attempt to influence public opinion concerning:

- 510 Firearms control
- 511 Selective Service System
- 512 National defense policy
- 513 Weapons systems
- 514 Government spending
- 515 Taxes or tax exemption
- 516 Separation of church and state
- 517 Government aid to parochial schools
- 518 U.S. foreign policy
- 519 U.S. military involvement
- 520 Pacifism and peace

521 Economic-political system of U.S.
522 Anti-communism
523 Right to work
524 Zoning or rezoning
525 Location of highway or transportation system
526 Rights of criminal defendants
527 Capital punishment
528 Stricter law enforcement
529 Ecology or conservation
530 Protection of consumer interests
531 Medical care service
532 Welfare systems
533 Urban renewal
534 Busing student to achieve racial balance
535 Racial integration
536 Use of intoxicating beverage
537 Use of drugs or narcotics
538 Use of tobacco
539 Prohibition of erotica
540 Sex education in public schools
541 Population control
542 Birth control methods
543 Legalized abortion
559 Other matters

Other Activities Directed to Individuals

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

Activities Purposes and Activities

600 Community Chest, United Way, etc.
601 Booster club
602 Gifts, grants, or loans to other organizations
603 Non-financial services or 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
 909 Non-exempt charitable trust described in section 4947(a)(1) of the Code
 910 Domestic organization with activities outside U.S.
 911 Foreign organization
 912 Title holding corporation
 913 Prevention of cruelty to animals
 914 Achievement prizes or awards
 915 Erection or maintenance of public building or works
 916 Cafeteria, restaurant, snack bar, food services, etc.
 917 Thrift shop, retail outlet, etc.
 918 Book, gift or supply store
 919 Advertising
 920 Association of employees
 921 Loans or credit reporting
 922 Endowment fund or financial services
 923 Indians (tribes, cultures, etc.)
 924 Traffic or tariff bureau
 925 Section 501(c)(1) with 50% deductibility
 926 Government instrumentality other than section 501(c)
 927 Fundraising
 928 4947(a)(2) trust
 930 Prepaid legal services plan exempt under IRC section 501(c)(20)
 931 Withdrawal liability payment fund
 990 Section 501(k) child care organization
 994 Described in section 170(b)(1)(a)(vi) of the Code
 995 Described in section 509(a)(2) of the Code
 998 "Unspecified"

National Taxonomy of Exempt Entities (NTEE) Code

The National Taxonomy of Exempt Entities (NTEE) Code is a four digit code used to classify an exempt organization in terms of its primary exempt activity. A table of the codes found in the first three-digits can be found described below. The first digit (Common Code) is a modifier used to describe activities in support of nonprofit organizations. The fourth digit further defines the classification of the organization and is not defined here.

Common Codes (first digit)

<u>Code</u>	<u>Description</u>
A	Arts, Culture and Humanities
B	Educational Institutions and Related Activities
C	Environmental Quality, Protection and Beautification
D	Animal-Related
E	Health - General and Rehabilitative
F	Mental Health, Crisis Intervention

G	Diseases, 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 Grantmaking Foundations
U	Science and Technology Research Institutes, Services
V	Social Science Research Institutes, Services
W	Public, Society Benefit - Multipurpose and Other
X	Religion-Related, Spiritual Development
Y	Mutual/Membership Benefit Organizations, Other
Z	Unknown

NATIONAL TAXONOMY OF EXEMPT ENTITIES - CORE CODES

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

A Arts, Culture and Humanities

A01	Alliance/Advocacy Organizations
A02	Management & Technical Assistance
A03	Professional Societies, Associations
A05	Research Institutes and/or Public Policy Analysis
A11	Single Organization Support
A12	Fund Raising and/or Fund Distribution
A19	Nonmonetary Support N.E.C.*
A20	Arts, Cultural Organizations - Multipurpose
A23	Cultural, Ethnic Awareness
A25	Arts Education
A26	Arts Council/Agency
A30	Media, Communications Organizations
A31	Film, Video
A32	Television
A33	Printing, Publishing
A34	Radio
A40	Visual Arts Organizations
A50	Museum, Museum Activities
A51	Art Museums
A52	Children's Museums
A54	History Museums
A56	Natural History, Natural Science Museums
A57	Science and Technology Museums
A60	Performing Arts Organizations
A61	Performing Arts Centers
A62	Dance
A63	Ballet
A65	Theater
A68	Music

A69 Symphony Orchestras
A6A Opera
A6B Singing, Choral
A6C Music Groups, Bands, Ensembles
A6E Performing Arts Schools
A70 Humanities Organizations
A80 Historical Societies, Related Historical Activities
A84 Commemorative Events
A90 Arts Service Organizations and Activities
A99 Arts, Culture, and Humanities N.E.C.

B Education

B01 Alliance/Advocacy Organizations
B02 Management & Technical Assistance
B03 Professional Societies, Associations
B05 Research Institutes and/or Public Policy Analysis
B11 Single Organization Support
B12 Fund Raising and/or Fund Distribution
B19 Nonmonetary Support N.E.C.
B20 Elementary, Secondary Education, K - 12
B21 Kindergarten, Preschool, Nursery School, Early Admissions
B24 Primary, Elementary Schools
B25 Secondary, High School
B28 Specialized Education Institutions
B30 Vocational, Technical Schools
B40 Higher Education Institutions
B41 Community or Junior Colleges
B42 Undergraduate College (4-year)
B43 University or Technological Institute
B50 Graduate, Professional Schools (Separate Entities)
B60 Adult, Continuing Education
B70 Libraries
B80 Student Services, Organizations of Students
B82 Scholarships, Student Financial Aid Services, Awards
B83 Student Sororities, Fraternities
B84 Alumni Associations
B90 Educational Services and Schools - Other
B92 Remedial Reading, Reading Encouragement
B94 Parent/Teacher Group
B99 Education N.E.C.

C Environmental Quality, Protection and Beautification

C01 Alliance/Advocacy Organizations
C02 Management & Technical Assistance
C03 Professional Societies, Associations
C05 Research Institutes and/or Public Policy Analysis
C11 Single Organization Support
C12 Fund Raising and/or Fund Distribution
C19 Nonmonetary Support N.E.C.
C20 Pollution Abatement and Control Services
C27 Recycling Programs
C30 Natural Resources Conservation and Protection
C32 Water Resource, Wetlands Conservation and Management
C34 Land Resources Conservation

C35 Energy Resources Conservation and Development
C36 Forest Conservation
C40 Botanical, Horticultural, and Landscape Services
C41 Botanical Gardens, Arboreta and Botanical Organizations
C42 Garden Club, Horticultural Program
C50 Environmental Beautification and Aesthetics
C60 Environmental Education and Outdoor Survival Programs
C99 Environmental Quality, Protection, and Beautification N.E.C.

D Animal-Related

D01 Alliance/Advocacy Organizations
D02 Management & Technical Assistance
D03 Professional Societies, Associations
D05 Research Institutes and/or Public Policy Analysis
D11 Single Organization Support
D12 Fund Raising and/or Fund Distribution
D19 Nonmonetary Support N.E.C.
D20 Animal Protection and Welfare
D30 Wildlife Preservation, Protection
D31 Protection of Endangered Species
D32 Bird Sanctuary, Preserve
D33 Fisheries Resources
D34 Wildlife Sanctuary, Refuge
D40 Veterinary Services
D50 Zoo, Zoological Society
D60 Other Services - Specialty Animals
D61 Animal Training, Behavior
D99 Animal-Related N.E.C.

E Health - General and Rehabilitative

E01 Alliance/Advocacy Organizations
E02 Management & Technical Assistance
E03 Professional Societies, Associations
E05 Research Institutes and/or Public Policy Analysis
E11 Single Organization Support
E12 Fund Raising and/or Fund Distribution
E19 Nonmonetary Support N.E.C.
E20 Hospitals and Related Primary Medical Care Facilities
E21 Community Health Systems
E22 Hospital, General
E24 Hospital, Specialty
E30 Health Treatment Facilities, Primarily Outpatient
E31 Group Health Practice (Health Maintenance Organizations)
E32 Ambulatory Health Center, Community Clinic
E40 Reproductive Health Care Facilities and Allied Services
E42 Family Planning Centers
E50 Rehabilitative Medical Services
E60 Health Support Services
E61 Blood Supply Related
E62 Ambulance, Emergency Medical Transport Services
E65 Organ and Tissue Banks
E70 Public Health Program (Includes General Health and Wellness Promotion Services)
E80 Health, General and Financing

E86 Patient Services - Entertainment, Recreation
E90 Nursing Services (General)
E91 Nursing, Convalescent Facilities
E92 Home Health Care
E99 Health - General and Rehabilitative N.E.C.

F Mental Health, Crisis Intervention

F01 Alliance/Advocacy Organizations
F02 Management & Technical Assistance
F03 Professional Societies, Associations
F05 Research Institutes and/or Public Policy Analysis
F11 Single Organization Support
F12 Fund Raising and/or Fund Distribution
F19 Nonmonetary Support N.E.C.
F20 Alcohol, Drug and Substance Abuse, Dependency Prevention and Treatment
F21 Alcohol, Drug Abuse, Prevention Only
F22 Alcohol, Drug Abuse, Treatment Only
F30 Mental Health Treatment - Multipurpose and N.E.C.
F31 Psychiatric, Mental Health Hospital
F32 Community Mental Health Center
F33 Group Home, Residential Treatment Facility - Mental Health Related
F40 Hot Line, Crisis Intervention Services
F42 Rape Victim Services
F50 Addictive Disorders N.E.C.
F52 Smoking Addiction
F53 Eating Disorder, Addiction
F54 Gambling Addiction
F60 Counseling, Support Groups
F70 Mental Health Disorders
F80 Mental Health Association, Multipurpose
F99 Mental Health, Crisis Intervention N.E.C.

G Diseases, Disorders, Medical Disciplines

G01 Alliance/Advocacy Organizations
G02 Management & Technical Assistance
G03 Professional Societies, Associations
G05 Research Institutes and/or Public Policy Analysis
G11 Single Organization Support
G12 Fund Raising and/or Fund Distribution
G19 Nonmonetary Support N.E.C.
G20 Birth Defects and Genetic Diseases
G25 Down Syndrome
G30 Cancer
G40 Diseases of Specific Organs
G41 Eye Diseases, Blindness and Vision Impairments
G42 Ear and Throat Diseases
G43 Heart and Circulatory System Diseases, Disorders
G44 Kidney Disease
G45 Lung Disease
G48 Brain Disorders
G50 Nerve, Muscle and Bone Diseases
G51 Arthritis
G54 Epilepsy

G60 Allergy Related Diseases
G61 Asthma
G70 Digestive Diseases, Disorders
G80 Specifically Named Diseases
G81 AIDS
G83 Alzheimer's Disease
G84 Autism
G90 Medical Disciplines
G92 Biomedicine, Bioengineering
G94 Geriatrics
G96 Neurology, Neuroscience
G98 Pediatrics
G9B Surgery
G99 Diseases, Disorders, Medical Disciplines N.E.C.

H Medical Research

H01 Alliance/Advocacy Organizations
H02 Management & Technical Assistance
H03 Professional Societies, Associations
H05 Research Institutes and/or Public Policy Analysis
H11 Single Organization Support
H12 Fund Raising and/or Fund Distribution
H19 Nonmonetary Support N.E.C.
H20 Birth Defects, Genetic Diseases Research
H25 Down Syndrome Research
H30 Cancer Research
H40 Specific Organ Research
H41 Eye Research
H42 Ear and Throat Research
H43 Heart, Circulatory Research
H44 Kidney Research
H45 Lung Research
H48 Brain Disorders Research
H50 Nerve, Muscle, Bone Research
H51 Arthritis Research
H54 Epilepsy Research
H60 Allergy Related Disease Research
H61 Asthma Research
H70 Digestive Disease, Disorder Research
H80 Specifically Named Diseases Research
H81 AIDS Research
H83 Alzheimer's Disease Research
H84 Autism Research
H90 Medical Specialty Research
H92 Biomedicine, Bioengineering Research
H94 Geriatrics Research
H96 Neurology, Neuroscience Research
H98 Pediatrics Research
H9B Surgery Research
H99 Medical Research N.E.C.

I Crime, Legal-Related

I01 Alliance/Advocacy Organizations
I02 Management & Technical Assistance

- I03 Professional Societies, Associations
- I05 Research Institutes and/or Public Policy Analysis
- I11 Single Organization Support
- I12 Fund Raising and/or Fund Distribution
- I19 Nonmonetary Support N.E.C.
- I20 Crime Prevention N.E.C.
- I21 Delinquency Prevention
- I23 Drunk Driving Related
- I30 Correctional Facilities N.E.C.
- I31 Transitional Care, Half-Way House for Offenders, Ex-Offenders
- I40 Rehabilitation Services for Offenders
- I43 Services to Prisoners and Families - Multipurpose
- I44 Prison Alternatives
- I50 Administration of Justice, Courts
- I51 Dispute Resolution, Mediation Services
- I60 Law Enforcement Agencies (Police Departments)
- I70 Protection Against, Prevention of Neglect, Abuse, Exploitation
- I71 Spouse Abuse, Prevention of
- I72 Child Abuse, Prevention of
- I73 Sexual Abuse, Prevention of
- I80 Legal Services
- I83 Public Interest Law, Litigation
- I99 Crime, Legal Related N.E.C.

J Employment, Job-Related

- J01 Alliance/Advocacy Organizations
- J02 Management & Technical Assistance
- J03 Professional Societies, Associations
- J05 Research Institutes and/or Public Policy Analysis
- J11 Single Organization Support
- J12 Fund Raising and/or Fund Distribution
- J19 Nonmonetary Support N.E.C.
- J20 Employment Procurement Assistance, Job Training
- J21 Vocational Counseling, Guidance and Testing
- J22 Vocational Training
- J30 Vocational Rehabilitation
- J32 Goodwill Industries
- J33 Sheltered Remunerative Employment, Work Activity Center N.E.C.
- J40 Labor Unions, Organizations
- J99 Employment, Job Related N.E.C.

K Food, Agriculture and Nutrition

- K01 Alliance/Advocacy Organizations
- K02 Management & Technical Assistance
- K03 Professional Societies, Associations
- K05 Research Institutes and/or Public Policy Analysis
- K11 Single Organization Support
- K12 Fund Raising and/or Fund Distribution
- K19 Nonmonetary Support N.E.C.
- K20 Agricultural Programs
- K25 Farmland Preservation
- K26 Livestock Breeding, Development, Management
- K28 Farm Bureau, Grange
- K30 Food Service, Free Food Distribution Programs

K31 Food Banks, Food Pantries
K34 Congregate Meals
K35 Eatery, Agency, Organization Sponsored
K36 Meals on Wheels
K40 Nutrition Programs
K50 Home Economics
K99 Food, Agriculture, and Nutrition N.E.C.

L Housing, Shelter

L01 Alliance/Advocacy Organizations
L02 Management & Technical Assistance
L03 Professional Societies, Associations
L05 Research Institutes and/or Public Policy Analysis
L11 Single Organization Support
L12 Fund Raising and/or Fund Distribution
L19 Nonmonetary Support N.E.C.
L20 Housing Development, Construction, Management
L21 Public Housing Facilities
L22 Senior Citizens' Housing/Retirement Communities
L25 Housing Rehabilitation
L30 Housing Search Assistance
L40 Low-Cost Temporary Housing
L41 Homeless, Temporary Shelter For
L50 Housing Owners, Renters Organizations
L80 Housing Support Services -- Other
L81 Home Improvement and Repairs
L82 Housing Expense Reduction Support
L99 Housing, Shelter N.E.C.

M Public Safety, Disaster Preparedness and Relief

M01 Alliance/Advocacy Organizations
M02 Management & Technical Assistance
M03 Professional Societies, Associations
M05 Research Institutes and/or Public Policy Analysis
M11 Single Organization Support
M12 Fund Raising and/or Fund Distribution
M19 Nonmonetary Support N.E.C.
M20 Disaster Preparedness and Relief Services
M23 Search and Rescue Squads, Services
M24 Fire Prevention, Protection, Control
M40 Safety Education
M41 First Aid Training, Services
M42 Automotive Safety
M99 Public Safety, Disaster Preparedness, and Relief N.E.C.

N Recreation, Sports, Leisure, Athletics

N01 Alliance/Advocacy Organizations
N02 Management & Technical Assistance
N03 Professional Societies, Associations
N05 Research Institutes and/or Public Policy Analysis
N11 Single Organization Support
N12 Fund Raising and/or Fund Distribution
N19 Nonmonetary Support N.E.C.
N20 Recreational and Sporting Camps

N30 Physical Fitness and Community Recreational Facilities
 N31 Community Recreational Centers
 N32 Parks and Playgrounds
 N40 Sports Training Facilities, Agencies
 N50 Recreational, Pleasure, or Social Club
 N52 Fairs, County and Other
 N60 Amateur Sports Clubs, Leagues, N.E.C.
 N61 Fishing, Hunting Clubs
 N62 Basketball
 N63 Baseball, Softball
 N64 Soccer Clubs, Leagues
 N65 Football Clubs, Leagues
 N66 Tennis, Racquet Sports Clubs, Leagues
 N67 Swimming, Water Recreation
 N68 Winter Sports (Snow and Ice)
 N69 Equestrian, Riding
 N6A Golf
 N70 Amateur Sports Competitions
 N71 Olympics Committees and Related International Competitions
 N72 Special Olympics
 N80 Professional Athletic Leagues
 N99 Recreation, Sports, Leisure, Athletics N.E.C.

O Youth Development

O01 Alliance/Advocacy Organizations
 O02 Management & Technical Assistance
 O03 Professional Societies, Associations
 O05 Research Institutes and/or Public Policy Analysis
 O11 Single Organization Support
 O12 Fund Raising and/or Fund Distribution
 O19 Nonmonetary Support N.E.C.
 O20 Youth Centers, Clubs, Multipurpose
 O21 Boys Clubs
 O22 Girls Clubs
 O23 Boys and Girls Clubs (Combined)
 O30 Adult, Child Matching Programs
 O31 Big Brothers, Big Sisters
 O40 Scouting Organizations
 O41 Boy Scouts of America
 O42 Girl Scouts of the U.S.A.
 O43 Camp Fire
 O50 Youth Development Programs, Other
 O51 Youth Community Service Clubs
 O52 Youth Development - Agricultural
 O53 Youth Development - Business
 O54 Youth Development - Citizenship Programs
 O55 Youth Development - Religious Leadership
 O99 Youth Development N.E.C.

P Human Services - Multipurpose and Other

P01 Alliance/Advocacy Organizations
 P02 Management & Technical Assistance
 P03 Professional Societies, Associations
 P05 Research Institutes and/or Public Policy Analysis

P11 Single Organization Support
 P12 Fund Raising and/or Fund Distribution
 P19 Nonmonetary Support N.E.C.
 P20 Human Service Organizations - Multipurpose
 P21 American Red Cross
 P22 Urban League
 P24 Salvation Army
 P26 Volunteers of America
 P27 Young Men's or Women's Associations (YMCA, YWCA, YWHA, YMHA)
 P28 Neighborhood Centers, Settlement Houses
 P29 Thrift Shops
 P30 Children's, Youth Services
 P31 Adoption
 P32 Foster Care
 P33 Child Day Care
 P40 Family Services
 P42 Single Parent Agencies, Services
 P43 Family Violence Shelters, Services
 P44 Homemaker, Home Health Aide
 P45 Family Services, Adolescent Parents
 P46 Family Counseling
 P50 Personal Social Services
 P51 Financial Counseling, Money Management
 P52 Transportation, Free or Subsidized
 P58 Gift Distribution
 P60 Emergency Assistance (Food, Clothing, Cash)
 P61 Travelers' Aid
 P62 Victims' Services
 P70 Residential, Custodial Care
 P72 Half-Way House (Short-Term Residential Care)
 P73 Group Home (Long Term)
 P74 Hospice
 P75 Senior Continuing Care Communities
 P80 Services to Promote the Independence of Specific Populations
 P81 Senior Centers, Services
 P82 Developmentally Disabled Centers, Services
 P84 Ethnic, Immigrant Centers, Services
 P85 Homeless Persons Centers, Services
 P86 Blind/Visually Impaired Centers, Services
 P87 Deaf/Hearing Impaired Centers, Services
 P99 Human Services - Multipurpose and Other N.E.C.

Q International, Foreign Affairs and National Security

Q01 Alliance/Advocacy Organizations
 Q02 Management & Technical Assistance
 Q03 Professional Societies, Associations
 Q05 Research Institutes and/or Public Policy Analysis
 Q11 Single Organization Support
 Q12 Fund Raising and/or Fund Distribution
 Q19 Nonmonetary Support N.E.C.
 Q20 Promotion of International Understanding
 Q21 International Cultural Exchange
 Q22 International Student Exchange and Aid
 Q23 International Exchanges, N.E.C.

Q30 International Development, Relief Services
 Q31 International Agricultural Development
 Q32 International Economic Development
 Q33 International Relief
 Q40 International Peace and Security
 Q41 Arms Control, Peace Organizations
 Q42 United Nations Association
 Q43 National Security, Domestic
 Q70 International Human Rights
 Q71 International Migration, Refugee Issues
 Q99 International, Foreign Affairs, and National Security N.E.C.

R Civil Rights, Social Action, Advocacy

R01 Alliance/Advocacy Organizations
 R02 Management & Technical Assistance
 R03 Professional Societies, Associations
 R05 Research Institutes and/or Public Policy Analysis
 R11 Single Organization Support
 R12 Fund Raising and/or Fund Distribution
 R19 Nonmonetary Support N.E.C.
 R20 Civil Rights, Advocacy for Specific Groups
 R22 Minority Rights
 R23 Disabled Persons' Rights
 R24 Women's Rights
 R25 Seniors' Rights
 R26 Lesbian, Gay Rights
 R30 Intergroup, Race Relations
 R40 Voter Education, Registration
 R60 Civil Liberties Advocacy
 R61 Reproductive Rights
 R62 Right to Life
 R63 Censorship, Freedom of Speech and Press Issues
 R67 Right to Die, Euthanasia Issues
 R99 Civil Rights, Social Action, Advocacy N.E.C.

S Community Improvement, Capacity Building

S01 Alliance/Advocacy Organizations
 S02 Management & Technical Assistance
 S03 Professional Societies, Associations
 S05 Research Institutes and/or Public Policy Analysis
 S11 Single Organization Support
 S12 Fund Raising and/or Fund Distribution
 S19 Nonmonetary Support N.E.C.
 S20 Community, Neighborhood Development, Improvement (General)
 S21 Community Coalitions
 S22 Neighborhood, Block Associations
 S30 Economic Development
 S31 Urban, Community Economic Development
 S32 Rural Development
 S40 Business and Industry
 S41 Promotion of Business
 S43 Management Services for Small Business, Entrepreneurs
 S46 Boards of Trade
 S47 Real Estate Organizations

S50 Nonprofit Management
 S80 Community Service Clubs
 S81 Women's Service Clubs
 S82 Men's Service Clubs
 S99 Community Improvement, Capacity Building N.E.C.

T Philanthropy, Voluntarism and Grantmaking Foundations

T01 Alliance/Advocacy Organizations
 T02 Management & Technical Assistance
 T03 Professional Societies, Associations
 T05 Research Institutes and/or Public Policy Analysis
 T11 Single Organization Support
 T12 Fund Raising and/or Fund Distribution
 T19 Nonmonetary Support N.E.C.
 T20 Private Grantmaking Foundations
 T21 Corporate Foundations
 T22 Private Independent Foundations
 T23 Private Operating Foundations
 T30 Public Foundations
 T31 Community Foundations
 T40 Voluntarism Promotion
 T50 Philanthropy, Charity, Voluntarism Promotion, General
 T70 Fund Raising Organizations That Cross Categories
 T90 Named Trusts/Foundations N.E.C.
 T99 Philanthropy, Voluntarism, and Grantmaking Foundations N.E.C.

U Science and Technology Research Institutes, Services

U01 Alliance/Advocacy Organizations
 U02 Management & Technical Assistance
 U03 Professional Societies, Associations
 U05 Research Institutes and/or Public Policy Analysis
 U11 Single Organization Support
 U12 Fund Raising and/or Fund Distribution
 U19 Nonmonetary Support N.E.C.
 U20 Science, General
 U21 Marine Science and Oceanography
 U30 Physical Sciences, Earth Sciences Research and Promotion
 U31 Astronomy
 U33 Chemistry, Chemical Engineering
 U34 Mathematics
 U36 Geology
 U40 Engineering and Technology Research, Services
 U41 Computer Science
 U42 Engineering
 U50 Biological, Life Science Research
 U99 Science and Technology Research Institutes, Services N.E.C.

V Social Science Research Institutes, Services

V01 Alliance/Advocacy Organizations
 V02 Management & Technical Assistance
 V03 Professional Societies, Associations
 V05 Research Institutes and/or Public Policy Analysis
 V11 Single Organization Support
 V12 Fund Raising and/or Fund Distribution

V19 Nonmonetary Support N.E.C.
 V20 Social Science Institutes, Services
 V21 Anthropology, Sociology
 V22 Economics (as a social science)
 V23 Behavioral Science
 V24 Political Science
 V25 Population Studies
 V26 Law, International Law, Jurisprudence
 V30 Interdisciplinary Research
 V31 Black Studies
 V32 Women's Studies
 V33 Ethnic Studies
 V34 Urban Studies
 V35 International Studies
 V36 Gerontology (as a social science)
 V37 Labor Studies
 V99 Social Science Research Institutes, Services N.E.C.

W Public, Society Benefit - Multipurpose and Other

W01 Alliance/Advocacy Organizations
 W02 Management & Technical Assistance
 W03 Professional Societies, Associations
 W05 Research Institutes and/or Public Policy Analysis
 W11 Single Organization Support
 W12 Fund Raising and/or Fund Distribution
 W19 Nonmonetary Support N.E.C.
 W20 Government and Public Administration
 W22 Public Finance, Taxation, Monetary Policy
 W24 Citizen Participation
 W30 Military, Veterans' Organizations
 W40 Public Transportation Systems, Services
 W50 Telephone, Telegraph and Telecommunication Services
 W60 Financial Institutions, Services (Non-Government Related)
 W61 Credit Unions
 W70 Leadership Development
 W80 Public Utilities
 W90 Consumer Protection, Safety
 W99 Public, Society Benefit - Multipurpose and Other N.E.C.

X Religion-Related, Spiritual Development

X01 Alliance/Advocacy Organizations
 X02 Management & Technical Assistance
 X03 Professional Societies, Associations
 X05 Research Institutes and/or Public Policy Analysis
 X11 Single Organization Support
 X12 Fund Raising and/or Fund Distribution
 X19 Nonmonetary Support N.E.C.
 X20 Christian
 X21 Protestant
 X22 Roman Catholic
 X30 Jewish
 X40 Islamic
 X50 Buddhist
 X70 Hindu

X80 Religious Media, Communications Organizations
X81 Religious Film, Video
X82 Religious Television
X83 Religious Printing, Publishing
X84 Religious Radio
X90 Interfaith Issues
X99 Religion Related, Spiritual Development N.E.C.

Y **Mutual/Membership Benefit Organizations, Other**

Y01 Alliance/Advocacy Organizations
Y02 Management & Technical Assistance
Y03 Professional Societies, Associations
Y05 Research Institutes and/or Public Policy Analysis
Y11 Single Organization Support
Y12 Fund Raising and/or Fund Distribution
Y19 Nonmonetary Support N.E.C.
Y20 Insurance Providers, Services
Y22 Local Benevolent Life Insurance Associations, Mutual Irrigation and Telephone Companies, and Like Organizations
Y23 Mutual Insurance Company or Association
Y24 Supplemental Unemployment Compensation
Y25 State-Sponsored Worker's Compensation Reinsurance Organizations
Y30 Pension and Retirement Funds
Y33 Teachers Retirement Fund Association
Y34 Employee Funded Pension Trust
Y35 Multi-Employer Pension Plans
Y40 Fraternal Beneficiary Societies
Y42 Domestic Fraternal Societies
Y43 Voluntary Employees Beneficiary Associations (Non-Government)
Y44 Voluntary Employees Beneficiary Associations (Government)
Y50 Cemeteries, Burial Services
Y99 Mutual/Membership Benefit Organizations, Other N.E.C.

Z **Unknown**

Z99 Unknown



Search Results

using exempt organizations master file c [Advanced Search](#)
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198 results found

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Results: 1-10

Results

Using Exempt Organizations Master File Data

17 Aug 09

... **Using Exempt Organizations Master File Data** ... Navigate to the **Exempt Organizations: Business Master File Data** page as follows: Go to ... Open Excel and select **Data**, Import External **Data**, Import **Data** from the menu. (These instructions ...
<http://www.irs.gov/charities/article/0,,id=169840,00.html> - 15.3KB

SOI Tax Stats - **Exempt Organizations'** Unrelated Business Income (UBI) Tax Study **Data** ...
 ... Business Income (UBI) Tax Study **Data** Sources and Limitations ... posted to the IRS Business **Master File** system during 2006 and 2007 ... 501(c)(3) nonprofit charitable **organizations**.
Organizations exempt under other Code sections were ...
<http://www.irs.gov/taxstats/charitablestats/article/0,,id=212600,00.html> - 15.3KB

01 Sep 09

[Highlight Term\(s\)](#)

Exempt Organizations and Government Entities Audit System

26 Apr 06

... **Exempt Organizations** and Government Entities Audit System ... TE/GE's Base Inventory **Master File** (DIMF-BIMF) application in Detroit ... Yes. DIMF-BIMF receives examination **data** from AIMS and sends **data** to DEXP, DPTE and RICS ...
<http://www.irs.gov/privacy/article/0,,id=156449,00.html> - 18.9KB

[Highlight Term\(s\)](#)

Employee Plans **Master File** (EPMF)

08 Mar 06

... is real-time (Employee Plans **Master File** Online). All return **data** and related information pertaining to ... plan sponsor's account. All **data** therein is **used** for answering inquiries, classifying returns ... information from the Employee Plans-**Exempt Organizations** Determination System (EDS). Each tax ...
<http://www.irs.gov/privacy/article/0,,id=155043,00.html> - 42.1KB

[Highlight Term\(s\)](#)

Statistical Information About Tax-**Exempt Organizations**

17 Aug 09

... Statistical Information About Tax-**Exempt Organizations** ... Studies (standard extracts, including EO **Master File data**) relating to the tax-**exempt** sector, conducted by the IRS ... To download and **use** the EO **Master File data**, review these instructions. ...
<http://www.irs.gov/charities/article/0,,id=163810,00.html> - 11.2KB

[Highlight Term\(s\)](#)

EO Update January 31, 2008

05 Oct 09

... EO **Master File Data** Now Available in Excel Format ... 6. EO **Master File Data** Now Available in Excel Format ... You can now download **data** on tax-**exempt organizations** from the IRS **Exempt Organizations Master File** in an easier-to-read ...
<http://www.irs.gov/charities/article/0,,id=178190,00.html> - 13.9KB

[Highlight Term\(s\)](#)

SOI Tax Stats - Private Foundations Study **Data** Sources and Limitations

27 Aug 09

... Tax Stats - Private Foundations Study **Data** Sources and Limitations ... also reclassified. However, the weights **used** for these **organizations** are based on the original ... post to the IRS Business **Master File** during the two-year sampling ...
<http://www.irs.gov/taxstats/charitablestats/article/0,,id=212357,00.html> - 23.6KB

[Highlight Term\(s\)](#)

SOI Tax Stats - IRS **Data** Book: 2004 - 2006

07 May 09

... SOI Tax Stats - IRS **Data** Book: 2004 - 2006 ... year 2005. The table number **used** in the FY 2005 Volume ... Returns of Tax-**Exempt Organizations**, Employee Plans, and Tax-**Exempt** Bonds Examined, by Type of ...
<http://www.irs.gov/taxstats/article/0,,id=168610,00.html> - 35.3KB

[Highlight Term\(s\)](#)



Using Exempt Organizations Master File Data

1. Navigate to the **Exempt Organizations: Business Master File Data** page as follows: Go to www.irs.gov; click on *Charities & Non-Profits*; click on *More Topics* (under the heading *Charities & Non-Profits Topics*); scroll down and click on *EO Statistics*; and click on *Exempt Organizations: Records (IRS Master File)*. The URL for this page is <http://www.irs.gov/taxstats/charitablestats/article/0,,id=97186,00.html>, and you may use this link to reach it directly.
2. Immediately under the heading **Exempt Organizations Master Listing**, download either the Word or ASCII version of the instruction booklet. It explains the data contained in the BMF files, and (on pages 3 and 4 of the Word version) lists the fields and the number of characters in each. You'll need this to import the data easily into Excel. In fact, it will be much easier to do the import routine if you copy and paste the field description into a separate document, make it a single page in a larger font, and print it out. Use this [link](#) to reach this document directly.
3. Download the files you are interested in. Keep in mind that a single Excel worksheet can contain a maximum of 65,536 rows. The size of a workbook is limited only by the available memory and system resources of your computer. There are several states whose data will therefore not fit on a single worksheet. However, if you have a database program such as Oracle, DB2, FoxPro or some other full featured DB program, using that rather than Excel will avoid these limitations as well as give you more options for manipulating the data.
4. Open the file you want to download. These are self-executing compressed files, so they have a .exe file extension. You must uncompress them to use them, but you don't need to have any other programs on your computer to do so.
5. The uncompressed file will have a file extension of .lst. If the file is very large (New York, for example), you may find it necessary to use a file splitting utility, or if you have enough PC memory, you can use a word processing program to split the file into manageable pieces. The other option would be to delete the first 65,536 rows of the text file after the first import, and then run the import routine again.
6. Open Excel and select Data, Import External Data, Import Data from the menu. (These instructions were prepared using Excel 2002. Earlier or later versions of the software may differ in the arrangement of menu items.) Select **all files** in the dropdown box and then navigate to and select the file you downloaded.
7. In Step 1 of the Import Wizard, select the **fixed width** option and click **Next**.
8. In Step 2 of the Import Wizard, use the field descriptions you printed out earlier to set the correct field widths. The field widths as automatically generated by Excel will not be correct in most cases. Click **Finish** when you are done.
9. In Step 3, you can safely leave all field types as General. In particular, do not change any of the date fields to the Date type, because Excel does not recognize the BMF date format. Click **Finish** and then **OK** to put the incoming data in the current worksheet. If you are working with a file that exceeds the line limit mentioned above, you'll receive a warning at this point. Click **OK** to allow the import process to continue.
10. In a few moments (time depends on your computer memory), your data will appear. You'll find it easier to work with if you then insert a row at the top for column headings. If your worksheet is already the maximum size, you must first delete the last row of data before attempting to insert a blank row or you will receive an error message.
11. If you are working with one of the larger files, you'll need to repeat this process on the split files to capture the remainder of the data on additional worksheets. Select the tab for Sheet 2 and then select Data, Import External Data, Import Data from the menu again. Follow the same steps as before to navigate to and select

the correct file.

Page Last Reviewed or Updated: August 17, 2009



Businesses with Employees

As a business owner, when another person performs work for you, you must first correctly classify that person as an [independent contractor or employee](#).

If the person is an independent contractor, refer to [Forms and Associated Taxes for Independent Contractors](#) for your tax responsibilities.

If the person is classified as an employee you must have an [Employer Identification Number](#) (EIN). Your tax responsibilities include withholding, depositing, reporting, and paying employment taxes. You must also give certain forms to your employees, they must give certain forms to you, and you must send certain forms to the IRS and SSA.

- [Hiring Employees](#)
- [Part Time or Seasonal Help](#)
- [Employee Benefits](#)
- [Family Help](#)
- [Employment Taxes](#)
- [Husband and Wife Business](#)
- [Members of the Clergy](#)
- [Paying Yourself](#)
- [Recordkeeping Requirements](#)

References/Related Topics

- [Americans with Disabilities](#)
- [Business.gov - Employment and Human Resources](#)
- [Single Member Limited Liability Companies](#)
- [SSN Verification](#)
- [Seasonal Businesses \(Video, Transcript\)](#)

[Rate the Small Business and Self-Employed Web Site](#)

Page Last Reviewed or Updated: June 04, 2009



Independent Contractor (Self-Employed) or Employee?

It is critical that you, the business owner, correctly determine whether the individuals providing services are employees or independent contractors. Generally, you must withhold income taxes, withhold and pay Social Security and Medicare taxes, and pay unemployment tax on wages paid to an employee. You do not generally have to withhold or pay any taxes on payments to independent contractors. If you are an independent contractor and hire or subcontract work to others, you will want to review the information in this section to determine whether individuals you hire are independent contractors (subcontractors) or employees.

Before you can determine how to treat payments you make for services, you must first know the business relationship that exists between you and the person performing the services. The person performing the services may be -

- An independent contractor
- An employee (common-law employee)
- A statutory employee
- A statutory nonemployee

In determining whether the person providing service is an employee or an independent contractor, all information that provides evidence of the degree of control and independence must be considered.

Common Law Rules

Facts that provide evidence of the degree of control and independence fall into three categories:

1. Behavioral: Does the company control or have the right to control what the worker does and how the worker does his or her job?
2. Financial: Are the business aspects of the worker's job controlled by the payer? (these include things like how worker is paid, whether expenses are reimbursed, who provides tools/supplies, etc.)
3. Type of Relationship: Are there written contracts or employee type benefits (i.e. pension plan, insurance, vacation pay, etc.)? Will the relationship continue and is the work performed a key aspect of the business?

Businesses must weigh all these factors when determining whether a worker is an employee or independent contractor. Some factors may indicate that the worker is an employee, while other factors indicate that the worker is an independent contractor. There is no "magic" or set number of factors that "makes" the worker an employee or an independent contractor, and no one factor stands alone in making this determination. Also, factors which are relevant in one situation may not be relevant in another.

The keys are to look at the entire relationship, consider the degree or extent of the right to direct and control, and finally, to document each of the factors used in coming up with the determination.

Form SS-8

If, after reviewing the three categories of evidence, it is still unclear whether a worker is an employee or an independent contractor, Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding (PDF) can be filed with the IRS. The form may be filed by either the business or the worker. The IRS will review the facts and circumstances and officially determine the worker's status.

Be aware that it can take at least six months to get a determination, but a business that continually hires the same types of workers to perform particular services may want to consider filing the Form SS-8 (PDF).

Employment Tax Obligations

Once a determination is made (whether by the business or by the IRS), the next step is filing the appropriate forms and paying the associated taxes.

- [Forms and associated taxes for independent contractors](#)
- [Forms and associated taxes for employees](#)

Misclassification of Employees

Consequences of Treating an Employee as an Independent Contractor

If you classify an employee as an independent contractor and you have no reasonable basis for doing so, you may be held liable for employment taxes for that worker (the relief provisions, discussed below, will not apply). See Internal Revenue Code section 3509 for more information.

Relief Provisions

If you have a reasonable basis for not treating a worker as an employee, you may be relieved from having to pay employment taxes for that worker. To get this relief, you must file all required federal information returns on a basis consistent with your treatment of the worker. You (or your predecessor) must not have treated any worker holding a substantially similar position as an employee for any periods beginning after 1977. See [Publication 1976, Section 530 Employment Tax Relief Requirements \(PDF\)](#) for more information.

Misclassified Workers Can File Social Security Tax Form

Workers who believe they have been improperly classified as independent contractors by an employer can use Form 8919, Uncollected Social Security and Medicare Tax on Wages to figure and report the employee's share of uncollected Social Security and Medicare taxes due on their compensation. See the full article [Misclassified Workers to File New Social Security Tax Form](#) for more information.

References/Related Topics

- [Proper Worker Classification \(Audio, Transcript\)](#)
- [Worker Classification Webcast](#)
A critical issue for all businesses is properly classifying workers as employees or independent contractors. The IRS's archived Tax Talk Today Webcast, "What's Hot in Employment Taxes: Independent Contractor or Employee?," focuses exclusively on worker classification issues.
- [IRS Internal Training: Employee/Independent Contractor \(PDF\)](#)
This manual provides you with the tools to make correct determinations of worker classifications. It discusses facts that may indicate the existence of an independent contractor or an employer-employee relationship. This training manual is a guide and is not legally binding.
- [Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding \(PDF\)](#)
- [Publication 15-A, The Employer's Supplemental Tax Guide \(PDF\)](#) has detailed guidance including information for specific industries.
- [Publication 15-B, The Employer's Tax Guide to Fringe Benefits](#) supplements Circular E (Pub. 15), Employer's Tax Guide, and Publication 15-A, Employer's Supplemental Tax Guide. It contains specialized and detailed information on the employment tax treatment of fringe benefits.
- [Businesses with Employees](#)
- [Hiring Employees](#)
- [Who Is Considered Self-Employed?](#)

Note: This page contains one or more references to the Internal Revenue Code (IRC), Treasury Regulations, court cases, or other official tax guidance. References to these legal authorities are included for the convenience of those who would like to read the technical reference material. To access the applicable IRC sections, Treasury Regulations, or other official tax guidance, visit the [Tax Code, Regulations, and Official Guidance](#) page. To access any Tax Court case opinions issued after September 24, 1995, visit the [Opinions Search](#) page of the United States Tax Court.

Page Last Reviewed or Updated: June 15, 2009



Behavioral Control

Behavioral control refers to facts that show whether there is a right to direct or control how the worker does the work. A worker is an employee when the business has the right to direct and control the worker. The business does not have to actually direct or control the way the work is done – as long as the employer has the right to direct and control the work.

The behavioral control factors fall into the categories of:

- Type of instructions given
- Degree of instruction
- Evaluation systems
- Training

Types of Instructions Given

An employee is generally subject to the business's instructions about when, where, and how to work. All of the following are examples of types of instructions about how to do work.

- When and where to do the work.
- What tools or equipment to use.
- What workers to hire or to assist with the work.
- Where to purchase supplies and services.
- What work must be performed by a specified individual.
- What order or sequence to follow when performing the work.

Degree of Instruction

Degree of Instruction means that the more detailed the instructions, the more control the business exercises over the worker. More detailed instructions indicate that the worker is an employee. Less detailed instructions reflect less control, indicating that the worker is more likely an independent contractor.

Note: The amount of instruction needed varies among different jobs. Even if no instructions are given, sufficient behavioral control may exist if the employer has the right to control how the work results are achieved. A business may lack the knowledge to instruct some highly specialized professionals; in other cases, the task may require little or no instruction. The key consideration is whether the business has retained the right to control the details of a worker's performance or instead has given up that right.

Evaluation System

If an evaluation system measures the details of how the work is performed, then these factors would point to an employee.

If the evaluation system measures just the end result, then this can point to either an independent contractor or an employee.

Training

If the business provides the worker with training on how to do the job, this indicates that the business wants the job done in a particular way. This is strong evidence that the worker is an employee. Periodic or on-going training about procedures and methods is even stronger evidence of an employer-employee relationship. However, independent contractors ordinarily use their own methods.

References/Related topics

- [Independent Contractor \(Self-Employed\) or Employee?](#)

Page Last Reviewed or Updated: May 19, 2008



Financial Control

Financial control refers to facts that show whether or not the business has the right to control the economic aspects of the worker's job.

The financial control factors fall into the categories of:

- Significant investment
- Unreimbursed expenses
- Opportunity for profit or loss
- Services available to the market
- Method of payment

Significant investment

An independent contractor often has a significant investment in the equipment he or she uses in working for someone else. However, in many occupations, such as construction, workers spend thousands of dollars on the tools and equipment they use and are still considered to be employees. There are no precise dollar limits that must be met in order to have a significant investment. Furthermore, a significant investment is not necessary for independent contractor status as some types of work simply do not require large expenditures.

Unreimbursed expenses

Independent contractors are more likely to have unreimbursed expenses than are employees. Fixed ongoing costs that are incurred regardless of whether work is currently being performed are especially important. However, employees may also incur unreimbursed expenses in connection with the services that they perform for their business.

Opportunity for profit or loss

The opportunity to make a profit or loss is another important factor. If a worker has a significant investment in the tools and equipment used and if the worker has unreimbursed expenses, the worker has a greater opportunity to lose money (i.e., their expenses will exceed their income from the work). Having the possibility of incurring a loss indicates that the worker is an independent contractor.

Services available to the market

An independent contractor is generally free to seek out business opportunities. Independent contractors often advertise, maintain a visible business location, and are available to work in the relevant market.

Method of payment

An employee is generally guaranteed a regular wage amount for an hourly, weekly, or other period of time. This usually indicates that a worker is an employee, even when the wage or salary is supplemented by a commission. An independent contractor is usually paid by a flat fee for the job. However, it is common in some professions, such as law, to pay independent contractors hourly.

References/Related Topics

- [Independent Contractor \(Self-Employed\) or Employee?](#)

Page Last Reviewed or Updated: May 19, 2008



Type of Relationship

Type of relationship refers to facts that show how the worker and business perceive their relationship to each other.

The factors, for the type of relationship between two parties, generally fall into the categories of:

- Written contracts
- Employee benefits
- Permanency of the relationship
- Services provided as key activity of the business

Written Contracts

Although a contract may state that the worker is an employee or an independent contractor, this is not sufficient to determine the worker's status. The IRS is not required to follow a contract stating that the worker is an independent contractor, responsible for paying his or her own self employment tax. How the parties work together determines whether the worker is an employee or an independent contractor.

Employee Benefits

Employee benefits include things like insurance, pension plans, paid vacation, sick days, and disability insurance. Businesses generally do not grant these benefits to independent contractors. However, the lack of these types of benefits does not necessarily mean the worker is an independent contractor.

Permanency of the Relationship

If you hire a worker with the expectation that the relationship will continue indefinitely, rather than for a specific project or period, this is generally considered evidence that the intent was to create an employer-employee relationship.

Services Provided as Key Activity of the Business

If a worker provides services that are a key aspect of the business, it is more likely that the business will have the right to direct and control his or her activities. For example, if a law firm hires an attorney, it is likely that it will present the attorney's work as its own and would have the right to control or direct that work. This would indicate an employer-employee relationship.

References/Related Topics

- [Independent Contractor \(Self-Employed\) or Employee?](#)

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Employer ID Numbers (EINs)

An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number, and is used to identify a business entity. Generally, businesses need an EIN. You may apply for an EIN in various ways, and now you may [apply online](#). This is a free service offered by the Internal Revenue Service. You must check with [your state](#) to make sure you need a state number or charter.

- [Do You Need an EIN?](#)
- [Do You Need a **New** EIN?](#)
- [How to Apply for an EIN](#)
- [Apply for an EIN Online](#)
- [How Long Will it Take to Get a Number?](#)
- [Misplaced Your EIN?](#)
- [How EINs are Assigned and Valid EIN Prefixes](#)
- [Canceling an EIN – Closing Your Account](#)

[Apply for an EIN Online](#)

Check out our Interview-style online EIN application. No need to file a Form SS-4! We ask you the questions and you give us the answers. The application includes embedded help topics and hyperlinked keywords and definitions so separate instructions aren't needed. After all validations are done you will get your EIN immediately upon completion. You can then download, save, and print your confirmation notice. It's fast, free, and user-friendly!

Change of Ownership or Structure

Generally, businesses need a **new** EIN when their ownership or structure has changed. Refer to "[Do You Need a New EIN?](#)" to determine if this applies to your business.

References/Related Topics

- [Understanding Your EIN \(PDF\)](#)
- [Small Business Tax Workshop, Lesson 1](#) - What you need to know about federal taxes and your new business
- [Taxpayer Identification Numbers \(TIN\)](#)
- [Employer Identification Numbers \(Video, Transcript\)](#)

Page Last Reviewed or Updated: April 08, 2009



Hiring Employees

If you hire employees there is information that you need to secure for your records and forms that you must complete.

- [Eligibility to Work in the United States](#)
- [Employee's Social Security Number \(SSN\)](#)
- [Advance Earned Income Credit Payments](#)
- [Employee's Withholding](#)

Eligibility to Work in the United States

You must verify that each new employee is legally eligible to work in the United States. Have the employees you hire fill out [Form I-9, Employment Eligibility Verification](#) (PDF).

Employee's Social Security Number (SSN)

You are required to get each employee's name and Social Security Number (SSN) and to enter them on Form W-2. (This requirement also applies to resident and nonresident alien employees.) You should ask your employee to show you his or her social security card. The employee may show the card if it is available. You may, but are not required to, photocopy the social security card if the employee provides it. Record each new employee's name and social security number from his or her social security card. Any employee without a social security card should apply for one using [Form SS-5, Application for Social Security Card](#) (PDF). The Social Security Administration (SSA) offers [social security number \(SSN\) verification](#) and [quick access to relevant forms and publications](#).

Do not accept an ITIN in place of an SSN for employee identification or for work. An ITIN is only available to resident and nonresident aliens who are not eligible for U.S. employment and need identification for other tax purposes. You can identify an ITIN because it is a 9-digit number, beginning with the number "9" and is formatted like an SSN (NNN-NN-NNN).

Note: An individual with an ITIN who later becomes eligible to work in the United States must obtain an SSN.

Advance Earned Income Credit Payments

If your employees qualify and want to receive advance earned income credit payments, they must give you a completed [Form W-5, Earned Income Credit Advance Payment Certificate](#) (PDF).

Employee's Withholding

To know how much income tax to withhold from employees' wages, you should have a [Form W-4, Employee's Withholding Allowance Certificate](#) (PDF), on file for each employee. Ask all new employees to give you a signed Form W-4 when they start work. Make the form effective with the first wage payment. If employees claim exemption from income tax withholding, they must indicate this on their W-4. The amount of income tax withholding must be based on filing status and withholding allowances as indicated on the form. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances. Additional withholding may be required on wages paid to non-resident aliens.

A Form W-4 remains in effect until the employee gives you a new one. If employees claim exemption from income tax withholding, they must give you a new Form W-4 each year. If an employee gives you a Form W-4 that replaces an existing Form W-4, begin withholding no later than the start of the first payroll period ending on, or after the 30th day, from the date you received the replacement Form W-4. For exceptions and invalid Forms W-4, refer to [Publication 15 Circular E, Employer's Tax Guide](#).

You may also refer your employees to the [withholding allowance calculator](#). Remember that this application is to help employees to ensure that they do not have too much or too little income tax withheld from their pay. It is not a replacement for Form W-4, but most people will find it more accurate and easier to use than the worksheets that accompany Form W-4. They may use the results of this program to help them complete a new Form W-4, which they will submit to their employer. Special rules may apply to agricultural employers. For more information, please refer to [Publication 51 Circular A, Agricultural Employer's Tax Guide](#).

References/Related Topics

- [Businesses with Employees](#)
- [Business.gov – Ten Steps to Hiring Your First Employee](#)
- [Employer Responsibilities When Hiring Foreign Workers](#)
- [Household Employees](#)
- [Publication 505, Tax Withholding and Estimating Tax](#)

[Rate the Small Business and Self-Employed Web Site](#)

Page Last Reviewed or Updated: December 17, 2008



Part Time or Seasonal Help

Businesses often need to hire workers on a seasonal or part-time basis. For example, some businesses may need seasonal help for sporting events, holidays, and commercial fishing or harvest seasons. Whether you are getting paid or paying someone else, questions often arise over the tax treatment of payments for part-time and seasonal help.

Part-time and seasonal employees are subject to the same tax withholding rules that apply to other employees. For additional information on your tax responsibility as an employer, refer to our section on businesses with employees. These rules are also explained in IRS [Publication 15, Circular E, Employer's Tax Guide](#).

If you employ farm workers, follow the rules in IRS [Publication 51, Circular A, Agricultural Employer's Tax Guide](#).

Seasonal Employer Tips for Filing Form 941:

Seasonal employers do not have to file a Form 941 for quarters in which they have no tax liability because they have paid no wages. To tell the IRS that you will not file a return for one or more quarters during the year, check the box on line 19 every quarter you file Form 941.

The preprinted label for your Form 941 will not include the date the quarter ended. You must enter that yourself when you file the return. Generally, the IRS will not inquire about unfiled returns if at least one taxable return is filed each year. However, you must check the "Seasonal Employer" box on every Form 941 you file.

References/Related Topics

- [Businesses with Employees](#)
- [Seasonal Businesses \(Video, Transcript\)](#)

[Rate the Small Business and Self-Employed Web Site](#)

Page Last Reviewed or Updated: June 08, 2009



Employee Benefits

Fringe Benefits

Fringe benefits are generally included in an employee's gross income (there are some exceptions). The benefits are subject to income tax withholding and employment taxes. Fringe benefits include cars and flights on aircraft that the employer provides, free or discounted commercial flights, vacations, discounts on property or services, memberships in country clubs or other social clubs, and tickets to entertainment or sporting events.

In general, the amount the employer must include is the amount by which the fair market value of the benefits is more than the sum of what the employee paid for it plus any amount that the law excludes. There are other special rules that employers and employees may use to value certain fringe benefits. See [Publication 15-B, Employers' Tax Guide to Fringe Benefits](#), for more information.

Unemployment Insurance

The Federal Unemployment Tax Act (FUTA), with state unemployment systems, provides for payments of the unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. Only the employer pays FUTA tax; it is not withheld from the employee's wages.

The Department of Labor provides information and links on what [unemployment insurance](#) is, how it is funded, and how employees are eligible for it.

In general, the Federal-State Unemployment Insurance Program provides unemployment benefits to eligible workers who are unemployed through no fault of their own (as determined under state law), and meet other eligibility requirements of state law.

- Unemployment insurance payments (benefits) are intended to provide temporary financial assistance to unemployed workers who meet the requirements of state law.
- Each state administers a separate unemployment insurance program within guidelines established by federal law.
- Eligibility for unemployment insurance, benefit amounts and the length of time benefits are available are determined by the state law under which unemployment insurance claims are established.
- In the majority of states, benefit funding is based solely on a tax imposed on employers. (Three states require minimal employee contributions.)
- For additional information, visit the Department of Labor's Web site under the listing of [Unemployment Insurance Tax Topics](#).

Workers' Compensation

The Department of Labor's [Office of Workers' Compensation Programs \(OWCP\)](#) administers four major disability compensation programs that provide wage replacement benefits, medical treatment, vocational rehabilitation and other benefits to federal workers or their dependents who are injured at work or who acquire an occupational disease.

Individuals injured on the job while employed by private companies or state and local government agencies should contact their [state workers' compensation board](#). The Department of Labor has several programs designed to prevent work-related injuries and illnesses. You may obtain information about these programs by visiting [Find It! By Topic Workplace Safety & Health](#) page.

Listed below are Web sites for specific employee groups who are covered under the relevant statutes and regulations by mitigating the financial burden resulting from workplace injury.

- [Energy Employees Occupational Illness Compensation Program](#)
- [Federal Employees' Compensation Program](#)
- [Longshore and Harbor Workers' Compensation Program](#)
- [Black Lung Benefits Program](#)

Health Plans

If an employer pays the cost of an accident or health insurance plan for his/her employees, including an employee's spouse and dependents, the employer's payments are not wages and are not subject to Social Security, Medicare, and FUTA taxes, or federal income tax withholding. Generally, this exclusion also applies to qualified long-term care insurance contracts. However, the cost of health insurance benefits must be included in the wages of S corporation employees who own more than two percent of the S corporation (two percent shareholders).

Health insurance programs allow workers and their families to take care of essential medical needs. A health plan can be one of the most important benefits provided by an employer. The Department of Labor's [Health Benefits Under the Consolidated Omnibus Budget Reconciliation ACT \(COBRA\)](#) provides information on the rights and protections that are afforded to workers under COBRA.

Certain individuals who are eligible for COBRA continuation health coverage, or similar coverage under state law, may receive a subsidy for 65 percent of the premium. Employers may recover the subsidy provided to assistance-eligible individuals by taking the subsidy amount as a credit on its quarterly employment tax return. For more information see:

- [Help Employers Claim COBRA Medical Coverage Credit on Payroll Tax Form](#)
- [COBRA Health Insurance Continuation Premium Subsidy](#)
- [COBRA: Answers for Employers](#)

References/Related Topics

- [Businesses with Employees](#)

Page Last Reviewed or Updated: April 17, 2009



Employment Taxes

Federal Income Tax and Social Security and Medicare Taxes

You generally must withhold federal income tax from your employees' wages. You withhold part of Social Security and Medicare taxes from your employees' wages and you pay a matching amount yourself. To figure how much to withhold from each wage payment, use the employee's Form W-4 and the methods described in [Publication 15, Employer's Tax Guide](#) and [Publication 15-A, Employer's Supplemental Tax Guide](#) (PDF).

Federal Unemployment (FUTA) Tax

You report and pay FUTA tax separately from Federal Income tax, and Social Security and Medicare taxes. You pay FUTA tax only from your own funds. **Employees do not pay this tax or have it withheld from their pay.** Refer to [Publication 15, Employer's Tax Guide](#) and [Publication 15-A, Employer's Supplemental Tax Guide](#) (PDF) for more information on FUTA tax.

Self-Employment Tax

[Self-employment tax](#) (SE tax) is a social security and Medicare tax primarily for individuals who work for themselves. It is similar to the social security and Medicare taxes withheld from the pay of most wage earners.

Depositing Employment Taxes

In general, you must deposit income tax withheld, both the employer and employee Social Security and Medicare taxes (minus any advance EIC payments), and FUTA tax by depositing electronically, mailing or delivering a check, money order, or cash to a financial institution that is an authorized depository for federal taxes using Form 8109-B. You can also make your deposits using the Electronic Federal Tax Payment System ([EFTPS](#)). Some taxpayers are required to deposit using the [EFTPS](#). See [Publication 15, Employer's Tax Guide](#), under [How to Deposit - Electronic Deposit Requirement](#).

For additional information on when and how you must make deposits, refer to [What are FTDs and why are they important?](#)

Reporting Employment Taxes

In general, employers are responsible to report federal Income Taxes, Social Security, and Medicare taxes on [Form 941, Employer's Quarterly Federal Tax Return](#) (PDF) and [Instructions](#) (PDF), or [Form 943, Employer's Annual Federal Tax Return for Agriculture Employees](#) (PDF) and [Instructions](#) (PDF) (For use by farm employers).

Note: Employers who have an employment tax liability of \$1,000 or less for the year may file [Form 944, Employer's Annual Federal Tax Return](#) (PDF) and [Instructions](#) (PDF), instead of Form 941, Employer's Quarterly Federal Tax Return. Eligible taxpayers will be notified by mail.

Report FUTA taxes on [Form 940, Employer's Annual Federal Unemployment \(FUTA\) Tax Return](#) (PDF) and [Instructions](#) (PDF).

e-file for Business and Self-Employed Taxpayers

Whether you're a business, big or small, or are self-employed you'll find an [e-file](#) for business filing option that meets your needs. Use IRS e-file for Employment Tax Returns, Information Returns, Partnerships, Corporations, Estates & Trusts, plus Exempt Organizations.

Preparing and Filing Form W-2

At the end of the year, the employer must complete [Form W-2, Wage and Tax Statement](#) (PDF) to report wages, tips and other compensation paid to an employee. A copy of this form must be given to the employee by January 31st after the end of the year. You must also send a copy of the W-2 to the Social Security Administration (SSA). Employers can prepare and file up to 20 W-2s at a time at the Social Security Administration's Web site. Using [SSA's online W-2 filing](#), employers can also print out all the necessary copies of the W-2 for their employees, state taxing agencies, etc.

Correcting/Adjusting Employment Taxes

If correcting employment tax errors on previously filed employment tax returns is required, refer to [Correcting Employment Taxes](#).

Outsourcing Payroll Duties

If you outsource your payroll, refer to [Outsourcing Payroll and Third Party Payers](#).

Independent Contractor (Self-Employed) or Employee?

Which workers are considered employees? Before you can know how to treat payments you make for services, you must first know the business relationship that exists between you and the person performing the services. Refer to [Independent Contractor \(Self-Employed\) or Employee?](#) for more information.

Certain Taxpayers May Now File Their Employment Taxes Annually

To reduce burden for certain small business taxpayers, employers who have an Employment Tax liability of \$1,000 or less for the year will now file Form 944, Employer's Annual Federal Tax Return, instead of Form 941, Employer's Quarterly Federal Tax Return. Eligible taxpayers will be notified by mail. Refer to [Certain Taxpayers May Now File Their Employment Taxes Annually](#) for more information.

Combined Annual Wage Reporting (CAWR)

Combined Annual Wage Reporting (CAWR) is a Document Matching Program that compares the Employee Wage Information reported by the employer to the Internal Revenue Service (IRS) and the Social Security Administration (SSA). If the amounts reported to the IRS do not match those from SSA, you may receive a notice asking for the reason for the discrepancy. If you do not respond timely, IRS may compute the additional taxes and/or penalties due and send you a bill. If you receive a notice CP253 or Letter 99C regarding missing Form(s) W-2, refer to [Combined Annual Wage Reporting Missing Form W-2 Inquiries](#). If you receive a notice CP251 or Letter 99C regarding underreported employment taxes refer to [Combined Annual Wage Reporting Employment Tax Problem Inquiries](#).

References/Related Topics

- [Businesses with Employees](#)
- [Employment Tax Forms](#)
- [Employment Tax Publications](#)
- [Obtaining Blank Federal Tax Deposit Coupons](#)
- [Small Business Tax Workshop, Lesson 9 - What you need to know about Federal Unemployment Taxes \(FUTA\)](#)
- [SSN Verification](#)
- [Tax Calendar for Small Businesses and Self-Employed](#)
- [Unemployment Insurance \(UI\) Taxes](#)
- [W-2 Online](#). Create, save, print, and submit Forms W-2 and W-2c online.
- [Wage Reporting](#)

[Rate the Small Business and Self-Employed Web Site](#)

Page Last Reviewed or Updated: March 24, 2009



Members of the Clergy

For services in the exercise of the ministry, members of the clergy receive a Form W-2 but do not have social security or Medicare taxes withheld. They must pay social security and Medicare by filing Form 1040 (Schedule SE), [Self-Employment Tax](#) (PDF). For additional information refer to [Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers](#).

References/Related Topics

- [Businesses with Employees](#)

[Rate the Small Business and Self-Employed Web Site](#)

Page Last Reviewed or Updated: September 16, 2008



Paying Yourself

The procedures for compensating yourself for your efforts in carrying on a trade or business will depend on the type of business structure you elect. Below are topics that frequently arise when new business owners ask the Internal Revenue Service questions about paying themselves.

- [Corporate officers](#)
- [Partners](#)
- [Dividend distributions](#)
- [Form 1099-MISC or Form W-2](#)
- [Treating employees as nonemployees](#)
- [Shareholder loan or officer s compensation?](#)
- [Reasonable compensation](#)
- [Draw account](#)

Corporate officers

An officer of a corporation is generally an employee, but an officer who performs no services or only minor services, and who neither receives nor is entitled to receive any pay, is not considered an employee. Refer to "Who Are Employees?" in [Publication 15-A, Employer's Supplemental Tax Guide \(PDF\)](#).

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Partners

Partners are not employees and should not be issued a Form W-2 in lieu of Form 1065, Schedule K-1, for distributions or guaranteed payments from the partnership. Refer to [partnerships](#) for more information.

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Dividend distributions

Any distribution to shareholders from earnings and profits is generally a dividend. However, a distribution is not a taxable dividend if it is a return of capital to the shareholder. Most distributions are in money, but they may also be in stock or other property. For information on shareholder reporting of dividends and other distributions, refer to [Publication 550, Investment Income and Expenses](#).

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Form 1099-MISC or Form W-2

You cannot designate a worker, including yourself, as an employee or independent contractor solely by the issuance of Form W-2 or Form 1099-MISC. It does not matter whether the person works full time or part time. You use [Form 1099-](#)

[MISC, Miscellaneous Income \(PDF\)](#) to report payments to others who are not your employees. You use Form W-2 to report wages, car allowance, and other compensation for employees.

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Treating employees as nonemployees

You will be liable for social security and Medicare taxes and withheld income tax if you do not deduct and withhold them because you treat an employee as a nonemployee, including yourself if you are a corporate officer, and you may be liable for a [trust fund recovery penalty](#). Refer to [Publication 15, Circular E, Employer's Tax Guide](#) for details about the trust fund recovery penalty or [Independent Contractor](#) for more information on employee classification.

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Shareholder loan or officer's compensation?

A loan by a corporation to a corporate officer should include the characteristics of a loan made at arm's length. That is, there should be a contract with a stated interest rate, a specified length of time for repayment, and a consequence for failure to repay the loan. Collateral would also be an indication of a loan. A below-market loan is a loan which provides for no interest or interest at a rate below the federal rate that applies. If a corporation issues you, as a shareholder or an employee, a below-market loan, the lender's payment to the borrower is treated as a gift, dividend, contribution to capital, payment of wages, or other payment, depending on the substance of the transaction.

Refer to [Costs You Can Deduct or Capitalize in Publication 535, Business Expenses](#) for more information.

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Reasonable compensation

Because an officer of a corporation is generally an employee with wages subject to withholding, corporate officers may question what is considered reasonable compensation for the efforts they contribute to conducting their trade or business. Wages paid to you as an officer of a corporation should generally be commensurate with your duties. Refer to "Employee's Pay, Tests for Deducting Pay" in [Publication 535, Business Expenses](#) for more information. Public libraries may have reference sources that provide averages of compensation paid for various types of services. The Internal Revenue Service may determine that adjustments must be made to the income and expenses of tax returns for both the corporation and an individual shareholder if the officer is substantially underpaid for services provided.

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Draw account

If you are a [sole proprietor](#) or partner in a [partnership](#), the money or other forms of payment you take from your business should be accounted for in a draw account. This helps you know what amount of benefits you have taken from the business during the year. You cannot deduct the sole proprietor's own salary or any personal withdrawals made from the business.

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References/Related Topics

- [Businesses with Employees](#)

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Page Last Reviewed or Updated: October 21, 2008



Self-Employed Individuals Tax Center

Who is Self-Employed?

If you are in business for yourself, or carry on a trade or business as a sole proprietor or an independent contractor, you generally would consider yourself self-employed and you would file [Schedule C](#) or [Schedule C-EZ](#) with your Form 1040. Not sure if you are self-employed or an employee? Refer to [Independent Contractors vs. Employees](#).

Self-Employment Tax

If you are self-employed you must pay Self-Employment Tax

Self-employment tax (SE tax) is a social security and Medicare tax primarily for individuals who work for themselves. It is similar to the social security and Medicare taxes withheld from the pay of most wage earners.

If you are self-employed you must pay Estimated Taxes

This applies even if you also have a full-time or part-time job and your employer withholds taxes from your wages. Estimated tax is the method used to pay tax on income that is not subject to withholding. If you don't make quarterly payments you can be penalized for underpayment at the end of the tax year.

Filing and Paying Your Taxes Electronically

e-file for Business and Self-Employed Taxpayers

EFTPS: The Electronic Federal Tax Payment System

EFTPS is a tax payment system provided free by the U.S. Department of Treasury. Pay federal taxes electronically via the Internet or phone 24/7.

Considering a Tax Professional

Tips for Choosing a Tax Preparer

Essential Forms and Publications

Schedule C (PDF) and Instructions (PDF)

Use Schedule C (Form 1040) to report income or loss from a business you operated or a profession you practiced as a sole proprietor.

Schedule C - EZ (PDF)

Small businesses and statutory employees with expenses of \$5,000 or less may be able to file Schedule C-EZ instead of Schedule C.

Publication 334 (2007), Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)

Publications and Forms for the Self-Employed

A collection of forms and publications related to understanding and fulfilling your filing requirements.

Business and Employment Taxes - If you have Employees

If you own a business you must pay Business Taxes

Your form of business determines which income tax return form you have to file. The most common forms of business are the sole proprietorship, partnership, corporation, and S corporation.

As an employer you must withhold Employment Taxes from your employees' pay

If you have employees, you are responsible for federal, state and local taxes. As an employer, you must withhold certain taxes from your employees' wages.

Business Changes

Business Structure Changes

If you already have an Employer Identification Number (EIN), you may need to get a new one if either the organization or ownership of your business changes.

Business Name Changes

Explanation to Businesses on what actions are necessary to make a name change.

Sale of a Business

The buyer's consideration is the cost of the assets acquired. The seller's consideration is the amount realized (money plus the fair market value of property received) from the sale of assets.

IRS Educational Materials and Assistance

Small Business Tax Workshops are designed to help the small business owner understand and fulfill their Federal Tax responsibilities. Workshops are sponsored and presented by IRS partners who are Federal Tax specialists. The workshop is also available on a DVD.

The Small Business Video and Audio Presentations page contains presentations designed to help new and existing small business owners understand and meet their federal tax obligations.

Small Business Products Online Ordering

Our free products, developed especially for the Small Business/Self-Employed person will help you meet your tax requirements.

Taxpayer Advocate Service

The Taxpayer Advocate, an independent organization within the IRS, helps taxpayers resolve problems with the IRS.

If You Are A New Business

Starting a Business

If you are just starting your business please see our Starting a Business page for important information such as a checklist for starting a business, selecting a business structure, recordkeeping requirements, and selecting an accounting method.

Operating a Business

Learn about the various responsibilities associated with operating your own business.

Recordkeeping

Recordkeeping is a vital part of operating a business. See the Recordkeeping page for details.

Retirement Plans

Retirement Plans

The advantages of a retirement plan are numerous. There are economic, business and tax advantages for your business, for your employees and for you. A retirement plan may give you an important competitive edge in attracting and keeping the best employees - and help you plan for your own retirement years. The retirement plans videos are also a great resource for choosing, operating and maintaining your retirement plan.

References/Related Topics

- Video and audio presentations on Schedule C.
- Business.gov – Self-Employed

- [Change of Address - How to Notify IRS](#)

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Who Is Considered Self-Employed?

Self-Employed

You are self-employed if either of the following applies to you:

- You carry on a trade or business as a sole proprietor; or
- You are a member of a partnership or limited liability company that files a Form 1065, U.S. Return of Partnership, that carries on a trade or business.

You are also self-employed if you have a part-time business, in addition to your regular job.

Independent Contractor

The general rule is that an individual is an **independent contractor** if (the person for whom the services are performed) has the right to control or direct only the result of the work, ***and not what will be done and how it will be done or method of accomplishing the result.***

People such as lawyers, contractors, subcontractors, public stenographers, and auctioneers who follow an independent trade, business, or profession in which they offer their services to the public, are **generally** not employees. However, whether such people are employees or independent contractors depends on the facts in each case. The earnings of a person who is working as an independent contractor are subject to Self-Employment (SE) tax.

References/Related Topics

- Worker Classification Webcast
A critical issue for all businesses is properly classifying workers as employees or independent contractors. The IRS's archived Tax Talk Today Webcast, "What's Hot in Employment Taxes: Independent Contractor or Employee?", focuses exclusively on worker classification issues.
- Refer to Independent Contractors vs. Employees (Worker Classification) for helpful information in determining your status as an employee or an independent contractor.
- Self-Employed Individuals

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Business Activities

Trade or Business

A trade or business is generally an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a trade or business. The regularity of activities and transactions and the production of income are important elements. You do not need to actually make a profit to be in a trade or business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

Part-time Business

You do not have to carry on regular full-time business activities to be self-employed. Having a part-time business in addition to your regular job or business also may be self-employment.

Example: You are employed full time as an engineer at the local plant. You fix televisions and radios during the weekends. You have your own shop, equipment, and tools. You get your customers from advertising and word-of-mouth. You are self-employed as the owner of a part-time repair shop.

References/Related Topics:

- [Who is Considered Self-Employed?](#)

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Sole Proprietorships

A sole proprietor is someone who owns an unincorporated business by himself or herself. However, if you are the sole member of a domestic limited liability company (LLC), you are not a sole proprietor if you elect to treat the LLC as a corporation.

If you are a sole proprietor use the information in the chart below to help you determine some of the forms that you may be required to file.

IF you are liable for:	THEN use Form:
Income Tax	1040, U.S. Individual Income Tax Return (PDF) and Schedule C (Form 1040), Profit or Loss from Business (PDF) or Schedule C-EZ (Form 1040), Net Profit from Business (PDF)
Self-employment tax	Schedule SE (Form 1040), Self-Employment Tax (PDF)
Estimated tax	1040-ES, Estimated Tax for Individuals (PDF)
Social security and Medicare taxes and income tax withholding	941, Employer's Quarterly Federal Tax Return (PDF) 943, Employer's Annual Federal Tax Return for Agricultural Employees (PDF) 944, Employer's Annual Federal Tax Return (PDF) 8109-B, Federal Tax Deposit Coupon (PDF) (to make deposits)
Providing information on social security and Medicare taxes and income tax withholding	W-2, Wage and Tax Statement (PDF) (to employee) and W-3, Transmittal of Wage and Tax Statements (PDF) (to the Social Security Administration)
Federal unemployment (FUTA) tax	940, Employer's Annual Federal Unemployment (FUTA) Tax Return (PDF) 8109-B, Federal Tax Deposit Coupon (PDF) (to make deposits)
Filing information returns for payments to nonemployees and transactions with other persons	See Information Returns
Excise Taxes	Refer to the Excise Tax web page

References/Related Topics

- [Other Useful Forms for Sole Proprietorship](#)
- [Publication 334, The Tax Guide for Small Business](#) (for Individuals Who Use Schedule C or Schedule C-EZ)
- [Publication 583, Starting a Business and Keeping Records](#)
- [Husband and Wife Businesses](#)
- [Business Structures](#)
- [Distinguishing Between Self-Employed Individuals and Independent Contractors](#)

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Page Last Reviewed or Updated: May 18, 2009