Form 1023-EZ Eligibility Worksheet
(Must be completed prior to completing Form 1023-EZ)

If you answer "Yes" to any of the worksheet questions, you are not eligible to apply for exemption under section 501(c)(3) using Form 1023-EZ. You must apply on Form 1023. If you answer "No" to all of the worksheet questions, you may apply using Form 1023-EZ.

1.	**Do you project that your annual gross receipts will exceed $50,000 in any of the next 3 years?** Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses. You should consider this year and the next 2 years.	☐ **Yes**	☐ **No**
2.	**Have your annual gross receipts exceeded $50,000 in any of the past 3 years?**	☐ **Yes**	☐ **No**
3.	**Do you have total assets the fair market value of which is in excess of $250,000?** Total assets include cash, accounts receivable, inventories, bonds and notes receivable, corporate stocks, loans receivable, other investments, depreciable and depletable assets, land, buildings, equipment, and any other assets.	☐ **Yes**	☐ **No**
4.	**Were you formed under the laws of a foreign country (U.S. territories are not considered foreign countries)?** You are formed under the laws of a foreign country if you are not formed under the laws of (1) the United States, its states, or territories; (2) federally recognized Indian tribal or Alaskan native governments; or (3) the District of Columbia.	☐ **Yes**	☐ **No**
5.	**Is your mailing address in a foreign country (U.S. territories are not considered foreign countries)?** Your mailing address is the address where all correspondence will be sent.	☐ **Yes**	☐ **No**
6.	**Are you a successor to, or controlled by, an entity suspended under section 501(p) (suspension of tax-exempt status of terrorist organizations)?** Section 501(p)(1) suspends the exemption from tax under section 501(a) of any organization described in section 501(p)(2). An organization is described in section 501(p)(2) if the organization is designated or otherwise individually identified (1) under certain provisions of the Immigration and Nationality Act as a terrorist organization or foreign terrorist organization; (2) in or pursuant to an Executive Order which is related to terrorism and issued under the authority of the International Emergency Economic Powers Act or section 5 of the United Nations Participation Act of 1945 for the purpose of imposing on such organization an economic or other sanction; or (3) in or pursuant to an Executive Order issued under the authority of any federal law, if the organization is designated or otherwise individually identified in or pursuant to the Executive Order as supporting or engaging in terrorist activity (as defined in the Immigration and Nationality Act) or supporting terrorism (as defined in the Foreign Relations Authorization Act) and the Executive Order refers to section 501(p)(2). Under section 501(p)(3) of the Code, suspension of an organization's tax exemption begins on the date of the first publication of a designation or identification with respect to the organization, as described above, or the date on which section 501(p) was enacted, whichever is later. This suspension continues until all designations and identifications of the organization are rescinded under the law or Executive Order under which such designation or identification was made.	☐ **Yes**	☐ **No**

7.	**Are you organized as an entity other than a corporation, unincorporated association, or trust?** Answer "Yes" if you are organized as an LLC under the laws of the state in which you were formed.	☐ **Yes**	☐ **No**
8.	**Are you formed as a for-profit entity?**	☐ **Yes**	☐ **No**
9.	**Are you a successor to a for-profit entity?** You are a successor if you have: 1. Substantially taken over all of the assets or activities of a for-profit entity; 2. Been converted or merged from a for-profit entity; or 3. Installed the same officers, directors, or trustees as a for-profit entity that no longer exists.	☐ **Yes**	☐ **No**
10.	**Were you previously revoked or are you a successor to a previously revoked organization (other than an organization the tax-exempt status of which was automatically revoked for failure to file a Form 990-series return for 3 consecutive years)?** Do not check "Yes" if your previous revocation, or your predecessor's revocation, was an automatic revocation (pursuant to section 6033(j)) for failing to satisfy Form 990-series filing requirements for 3 consecutive years.	☐ **Yes**	☐ **No**
11.	**Are you currently recognized as tax exempt under another section of IRC 501(a) or were you previously exempt under another section of IRC 501(a)?**	☐ **Yes**	☐ **No**

12.	**Are you a church or a convention or association of churches described in section 170(b)(1)(A)(i)?** There is no single definition of the word "church" for tax purposes; however, the characteristics generally attributed to churches include: • A distinct legal existence, • A recognized creed and form of worship, • A definite and distinct ecclesiastical government, • A formal code of doctrine and discipline, • A distinct religious history, • A membership not associated with any other church or denomination, • Ordained ministers ministering to the congregation, • Ordained ministers selected after completing prescribed courses of study, • A literature of its own, • Established places of worship, • Regular congregations, • Regular religious services, • Sunday schools for the religious instruction of the young, and • Schools for the preparation of ministers. Although it is not necessary that each of the above characteristics be present, a congregation or other religious membership group that meets regularly for religious worship is generally required. A church includes mosques, temples, synagogues, and other forms of religious organizations. For more information, see Pub. 1828.	**☐ Yes**	**☐ No**
13.	**Are you a school, college, or university described in section 170(b)(1)(A)(ii)?** An organization is a school if it: 1. Presents formal instruction as its primary function, 2. Has a regularly scheduled curriculum, 3. Has a regular faculty of qualified teachers, 4. Has a regularly enrolled student body, and 5. Has a place where educational activities are regularly carried on. The term "school" includes primary schools, secondary schools, preparatory schools, high schools, colleges, and universities. It does not include organizations engaged in both educational and non-educational activities, unless the latter are merely incidental to the educational activities.	**☐ Yes**	**☐ No**

14.	**Are you a hospital or medical research organization described in section 170(b)(1)(A)(iii) or a hospital organization described in section 501(r)(2)(A)(i)?** An organization is a hospital described in section 170(b)(1)(A)(iii) if its principal purpose or function is providing medical or hospital care, or medical education or research. Medical care includes treatment of any physical or mental disability or condition, on an inpatient or outpatient basis. Thus, if an organization is a rehabilitation institution, outpatient clinic, or community mental health or drug treatment center, it is a hospital if its principal function is providing treatment services as described above. A hospital does not include convalescent homes, homes for children or the aged, or institutions whose principal purpose or function is to train handicapped individuals to pursue a vocation. An organization is a medical research organization described in section 170(b)(1)(A)(iii) if its principal purpose or function is the direct, continuous, and active conduct of medical research in conjunction with a hospital. The hospital with which the organization is affiliated must be described in section 501(c)(3), a federal hospital, or an instrumentality of a governmental unit, such as a municipal hospital. An organization is a hospital organization described in section 501(r)(2)(A)(i) if the organization operates a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital.	**☐ Yes**	**☐ No**
15.	**Are you an agricultural research organization described in section 170(b)(1)(A)(ix)?** An organization is an agricultural research organization described in section 170(b)(1)(A)(ix) if it is an agricultural research organization directly engaged in the continuous active conduct of agricultural research (as defined in section 1404 of the Agricultural Research, Extension, and Teaching Policy Act of 1977) in conjunction with a land grant college or university (as defined in such section) or a non-land grant college of agriculture (as defined in such section), and during the calendar year in which the contribution is made such organization is committed to spend such contribution for such research before January 1 of the fifth calendar year which begins after the date such contribution is made.	**☐ Yes**	**☐ No**

16.	**Are you applying for exemption as a cooperative hospital service organization under section 501(e)?** A cooperative hospital service organization described in section 501(e) is organized and operated on a cooperative basis to provide its section 501(c)(3) hospital members one or more of the following activities. • Data processing. • Purchasing (including purchasing insurance on a group basis). • Warehousing. • Billing and collection (including purchasing patron accounts receivable on a recourse basis). • Food. • Clinical. • Industrial engineering. • Laboratory. • Printing. • Communications. • Record center. • Personnel (including selecting, testing, training, and educating personnel) services. A cooperative hospital service organization must also meet certain other requirements specified in section 501(e).	☐ **Yes**	☐ **No**
17.	**Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)?** An organization is a cooperative service organization of operating educational organizations if it is organized and operated solely to provide investment services to its members. Those members must be organizations described in section 170(b)(1)(A)(ii) or (iv) that are tax exempt under section 501(a) or whose income is excluded from taxation under section 115.	☐ **Yes**	☐ **No**

18.	**Are you applying for exemption as a qualified charitable risk pool under section 501(n)?** A qualified charitable risk pool is treated as organized and operated exclusively for charitable purposes. Check the appropriate box to indicate whether you are a charitable risk pool. A qualified charitable risk pool is an organization that: 1. Is organized and operated only to pool insurable risks of its members (not including risks related to medical malpractice) and to provide information to its members about loss control and risk management, 2. Consists only of members that are section 501(c)(3) organizations exempt from tax under section 501(a), 3. Is organized under state law authorizing this type of risk pooling, 4. Is exempt from state income tax (or will be after qualifying as a section 501(c)(3) organization), 5. Has obtained at least $1,000,000 in startup capital from nonmember charitable organizations, 6. Is controlled by a board of directors elected by its members, and 7. Is organized under documents requiring that: a. Each member be a section 501(c)(3) organization exempt from tax under section 501(a), b. Each member that receives a final determination that it no longer qualifies under section 501(c)(3) notify the pool immediately, and c. Each insurance policy issued by the pool provides that it will not cover events occurring after a final determination described in (b).	☐ **Yes**	☐ **No**

19.	**Are you requesting classification as a supporting organization under section 509(a)(3)?** A supporting organization (as defined in section 509(a)(3)) differs from the other types of public charities described in section 509. Instead of describing an organization that conducts a particular kind of activity or that receives financial support from the general public, section 509(a)(3) describes organizations that have established certain relationships in support of public charities described in section 509(a)(1) or 509(a)(2). Thus, an organization can qualify as a supporting organization (and not be classified as a private foundation) even though it may be funded by a single donor, family, or corporation. This kind of funding ordinarily would indicate private foundation status, but a section 509(a)(3) organization has limited purposes and activities, and gives up a significant degree of independence. A supporting organization is an organization that: 1. Is organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more specified organizations as described in section 509(a)(1) or 509(a)(2). These section 509(a)(1) and 509(a)(2) organizations are commonly called publicly supported organizations. 2. Has one of three types of relationships with one or more organizations described in section 509(a)(1) or 509(a)(2). It must be: a. Operated, supervised, or controlled by one or more section 509(a)(1) or 509(a)(2) organizations (Type I supporting organization); b. Supervised or controlled in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type II supporting organization); or c. Operated in connection with one or more section 509(a)(1) or 509(a)(2) organizations (Type III supporting organization). 3. Is not controlled directly or indirectly by disqualified persons (as defined in section 4946) other than foundation managers and other than one or more organizations described in section 509(a)(1) or 509(a)(2). See Pub. 557 for more information.	**☐ Yes**	**☐ No**
20.	**Is a substantial purpose of your activities to provide assistance to individuals through credit counseling activities such as budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas?** These activities involve the education of the consumer on budgeting, personal finance, financial literacy, mortgage foreclosure assistance, or other consumer credit areas. It may also involve assisting the consumer in consolidating debt and negotiating between debtors and creditors to lower interest rates and waive late and over-limit fees.	**☐ Yes**	**☐ No**
21.	**Do you or will you invest 5% or more of your total assets in securities or funds that are not publicly traded?**	**☐ Yes**	**☐ No**
22.	**Do you participate, or intend to participate, in partnerships (including entities or arrangements treated as partnerships for federal tax purposes) in which you share losses with partners other than section 501(c)(3) organizations?**	**☐ Yes**	**☐ No**
23.	**Do you sell, or intend to sell carbon credits or carbon offsets?**	**☐ Yes**	**☐ No**
24.	**Are you a Health Maintenance Organization (HMO)?**	**☐ Yes**	**☐ No**

25.	**Are you an Accountable Care Organization (ACO), or an organization that engages in, or intends to engage in, ACO activities (such as participation in the Medicare Shared Savings Program (MSSP) or in activities unrelated to the MSSP described in Notice 2011-20, 2011-16 I.R.B. 652)?** ACOs are entities formed by groups of physicians, hospitals, and other health care service providers and suppliers to manage and coordinate the care provided to patients. For a discussion of tax law issues relating to ACOs, see Notice 2011-20 and FS-2011-11, available at *IRS.gov/uac/Tax-Exempt-Organizations-Participating-in-the-Medicare-Shared-Savings-Program-through-Accountable-Care-Organizations*.	☐ **Yes**	☐ **No**
26.	**Do you maintain or intend to maintain one or more donor advised funds?** In general, a donor advised fund is a fund or account that is owned and controlled by the organization but that is separately identified by reference to contributions of a donor or donors and with respect to which a donor (or any person appointed or designated by the donor) has or expects to have advisory privileges concerning the distribution or investment of amounts held in the fund or account by reason of the donor's status as a donor. For additional information, see Pub. 557. Check "No" if you are a governmental unit referred to in section 170(c)(1) or a private foundation referred to in section 509(a).	☐ **Yes**	☐ **No**
27.	**Are you organized and operated exclusively for testing for public safety and requesting a foundation classification under section 509(a)(4)?** Generally, these organizations test consumer products to determine their acceptability for use by the general public.	☐ **Yes**	☐ **No**
28.	**Are you requesting classification as a private operating foundation?** Private foundations lack general public support. What distinguishes a private operating foundation from other private foundations is that it engages directly in the active conduct of charitable, religious, educational, and similar activities (as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations). Private operating foundations are subject to more favorable rules than other private foundations in terms of charitable contribution deductions and attracting grants from private foundations. However, to be classified as a private operating foundation, an organization must meet certain tests. Additional information about private operating foundations is available at *IRS.gov/Charities-&-Non-Profits/Private-Foundations/Private-Operating-Foundations*.	☐ **Yes**	☐ **No**
29.	**Are you a private foundation applying for reinstatement after automatic revocation and requesting to change to a public charity foundation classification?** If you were a private foundation when you were automatically revoked, you must be reinstated as a private foundation. Once an organization is classified as a private foundation, it can only terminate its private foundation classification under the provisions of IRC 507. An organization that was erroneously classified as a private foundation can request correction of the error using Form 8940, Request for Miscellaneous Determination.	☐ **Yes**	☐ **No**
30.	**Are you applying for retroactive reinstatement of exemption under section 5 or 6 of Rev. Proc. 2014-11, after being automatically revoked?** Only organizations applying for reinstatement under section 4 or 7 of Rev. Proc. 2014-11 may use Form 1023-EZ. If you are applying for retroactive reinstatement under section 5 or 6 of Rev. Proc. 2014-11, you must submit the full Form 1023 along with the appropriate reasonable cause statement and a statement confirming you have filed the required annual returns as described in the revenue procedure.	☐ **Yes**	☐ **No**

31.	**Have you previously received a ruling or determination letter denying recognition of exemption?**	☐ **Yes**	☐ **No**
32.	**Have you previously been determined to be ineligible to file Form 1023-EZ?**	☐ **Yes**	☐ **No**
33.	**Are you conducting activities involving controlled substances (within the meaning of Schedule I and II of the Controlled Substances Act, 21 U.S.C.S. 801 et seq.) which are prohibited by federal law regardless of the legality under the law of the state in which such activity is conducted?**	☐ **Yes**	☐ **No**
34.	**Are you engaged in exchanging, creating, or distributing digital assets?**	☐ **Yes**	☐ **No**

National Taxonomy of Exempt Entities (NTEE) Codes.

Arts, Culture & Humanities

Code	
A01	Alliances & Advocacy
A02	Management & Technical Assistance
A03	Professional Societies & Associations
A05	Research Institutes & Public Policy Analysis
A11	Single Organization Support
A12	Fundraising & Fund Distribution
A19	Support N.E.C.
A20	Arts & Culture
A23	Cultural & Ethnic Awareness
A24	Folk Arts
A25	Art Education
A26	Arts & Humanities Councils & Agencies
A27	Community Celebrations
A30	Media & Communications
A31	Film & Video
A32	Television
A33	Printing & Publishing
A34	Radio
A40	Visual Arts
A50	Museums
A51	Art Museums
A52	Children's Museums
A54	History Museums
A56	Natural History & Natural Science Museums
A57	Science & Technology Museums
A60	Performing Art
A61	Performing Arts Centers
A62	Dance
A63	Ballet
A65	Theater
A68	Music
A69	Symphony Orchestras
A6A	Opera
A6B	Singing & Choral Groups
A6C	Bands & Ensembles
A6E	Performing Arts Schools
A70	Humanities Organizations
A80	Historical Organizations
A82	Historical Societies & Historic Preservation
A84	Commemorative Events
A90	Arts Service
A99	Arts, Culture & Humanities N.E.C.

Education

Code	
B01	Alliances & Advocacy Organizations
B02	Management & Technical Assistance
B03	Professional Society & Associations
B05	Research Institutes & Public Policy Analysis
B11	Single Organization Support
B12	Fundraising & Fund Distribution
B19	Support N.E.C.
B20	Elementary & Secondary Schools
B21	Preschools
B24	Primary & Elementary Schools
B25	Secondary & High Schools
B28	Special Education
B29	Charter Schools
B30	Vocational & Technical Schools
B40	Higher Education Institutions
B41	Two-Year Colleges
B42	Two-Year Colleges
B43	Undergraduate Colleges
B50	Graduate & Professional Schools
B60	Adult Education
B70	Libraries
B80	Student Services
B82	Scholarships & Student Financial Aid
B83	Student Sororities & Fraternities
B84	Alumni Associations
B90	Educational Services
B92	Remedial Reading & Encouragement
B94	Parent & Teacher Groups
B99	Education N.E.C.

Environment

Code	
C01	Alliances & Advocacy
C02	Management & Technical Assistance
C03	Professional Societies & Associations
C05	Research Institutes & Public Policy Analysis
C11	Single Organization Support
C12	Fundraising & Fund Distribution
C19	Support N.E.C.
C20	Pollution Abatement & Control
C27	Recycling
C30	Natural Resources Conservation & Protection
C32	Water Resources, Wetland Conservation & Management
C34	Land Resources Conservation
C35	Energy Resources Conservation & Development
C36	Forest Conservation
C40	Botanical, Horticultural & Landscape Services
C41	Botanical Gardens & Arboreta
C42	Garden Clubs
C50	Environmental Beautification
C60	Environmental Education
C99	Environmental N.E.C.

Animal-Related

Code	
D01	Alliance & Advocacy
D02	Management & Technical Assistance
D03	Professional Societies & Associations
D05	Research Institutes & Public Policy Analysis
D11	Single Organization Support
D12	Fundraising & Fund Distribution
D19	Support N.E.C.
D20	Animal Protection & Welfare
D30	Wildlife Preservation & Protection
D31	Protection of Endangered Species
D32	Bird Sanctuaries
D33	Fisheries Resources
D34	Wildlife Sanctuaries
D40	Veterinary Services
D50	Zoos & Aquariums
D60	Animal Services N.E.C.
D61	Animal Training
D99	Animal Related N.E.C.

Health Care

Code	
E01	Alliances & Advocacy
E02	Management & Technical Assistance
E03	Professional Societies & Associations
E05	Research Institutes & Public Policy Analysis
E11	Single Organization Support
E12	Fundraising & Fund Distribution
E19	Support N.E.C.
E20	Hospitals
E21	Community Health Systems
E22	General Hospitals
E24	Specialty Hospitals
E30	Ambulatory & Primary Health Care
E31	Group Health Practices
E32	Community Clinics
E40	Reproductive Health Care
E42	Family Planning
E50	Rehabilitative Care
E60	Health Support
E61	Blood Banks
E62	Emergency Medical Services & Transport
E65	Organ & Tissue Banks
E6A	Pharmacies & Drugstores
E70	Public Health
E80	Health (General & Financing)
E86	Patient & Family Support
E90	Nursing
E91	Nursing Facilities
E92	Home Health Care
E99	Health Care N.E.C.

Mental Health & Crisis Intervention

Code	
F01	Alliances & Advocacy
F02	Management & Technical Assistance
F03	Professional Societies & Associations
F05	Research Institutes & Public Policy Analysis
F11	Single Organization Support
F12	Fundraising & Fund Distribution
F19	Support N.E.C.
F20	Substance Abuse Dependency, Prevention & Treatment
F21	Substance Abuse Prevention
F22	Substance Abuse Treatment
F30	Mental Health Treatment
F31	Psychiatric Hospitals
F32	Community Mental Health Centers
F33	Residential Mental Health Treatment
F40	Hot Line & Crisis Intervention
F42	Sexual Assault Services
F50	Addictive Disorders N.E.C.
F52	Smoking Addiction
F53	Eating Disorders & Addictions
F54	Gambling Addiction
F60	Counseling
F70	Mental Health Disorders
F80	Mental Health Associations
F99	Mental Health & Crisis Intervention N.E.C.

Voluntary Health Associations & Medical Disciplines

Code	
G01	Alliances & Advocacy
G02	Management & Technical Assistance
G03	Professional Societies & Associations
G05	Research Institute & Public Policy Analysis
G11	Single Organization Support
G12	Fundraising & Fund Distribution
G19	Support N.E.C.
G20	Birth Defects & Genetic Diseases
G25	Down Syndrome
G30	Cancer
G32	Breast Cancer
G40	Diseases of Specific Organs
G41	Eye Diseases, Blindness & Vision Impairments
G42	Ear & Throat Diseases
G43	Heart & Circulator System Diseases & Disorders
G44	Kidney Diseases
G45	Lung Diseases
G48	Brain Disorder
G50	Nerve, Muscle, & Bone Diseases
G51	Arthritis
G54	Epilepsy
G60	Allergy Related Diseases
G61	Asthma
G70	Digestive Diseases & Disorders
G80	Specific Named Disorders
G81	AIDS
G83	Alzheimer's Diseases
G84	Autism
G90	Medical Disciplines
G92	Biomedicine & Bioengineering
G94	Geriatrics
G96	Neurology & Neuroscience
G98	Pediatrics
G99	Voluntary Health Associations, Medical Disciplines N.E.C.
G9B	Surgical Specialties

Medical Research

Code	
H01	Alliances & Advocacy
H02	Management & Technical Assistance
H03	Professional Societies & Associations
H05	Research Institute & Public Policy Analysis
H11	Single Organization Support
H12	Fundraising & Fund Distribution
H19	Support N.E.C.
H20	Birth Defects & Genetic Diseases Research
H25	Down Syndrome Research
H30	Cancer Research
H32	Breast Cancer Research
H40	Diseases of Specific Organs Research
H41	Eye Diseases, Blindness & Vision Impairments Research
H42	Ear & Throat Diseases Research
H43	Heart & Circulatory System Diseases & Disorders Research
H44	Kidney Diseases Research
H45	Lung Diseases Research
H48	Brain Disorders Research
H50	Nerve, Muscle & Bone Diseases Research
H51	Arthritis Research
H54	Epilepsy Research
H60	Allergy-Related Diseases Research
H61	Asthma Research
H70	Digestive Diseases & Disorders Research
H80	Specifically Named Diseases Research
H81	AIDS Research
H83	Alzheimer's Disease Research
H84	Autism Research
H90	Medical Disciplines Research
H92	Biomedicine & Bioengineering Research
H94	Geriatrics Research
H96	Neurology & Neuroscience Research
H98	Pediatrics Research
H99	Medical Research N.E.C.
H9B	Surgical Specialties Research

Crime & Legal-Related

Code	
I01	Alliances & Advocacy
I02	Management & Technical Assistance
I03	Professional Societies & Associations
I05	Research Institutes & Public Policy Analysis
I11	Single Organization Support
I12	Fundraising & Fund Distribution
I19	Support N.E.C.
I20	Crime Prevention
I21	Youth Violence Prevention
I23	Drunk Driving-Related
I30	Correctional Facilities
I31	Half-Way Houses for Offenders & Ex-Offenders
I40	Rehabilitation Services for Offenders
I43	Inmate Support
I44	Prison Alternatives
I50	Administration of Justice
I51	Dispute Resolution & Mediation
I60	Law Enforcement
I70	Protection Against Abuse
I71	Spouse Abuse Prevention
I72	Child Abuse Prevention
I73	Sexual Abuse Prevention

National Taxonomy of Exempt Entities (NTEE) Codes. *(Continued)*

I80	Legal Services
I83	Public Interest Law
I99	Crime & Legal-Related N.E.C.

Employment

Code	
J01	Alliances & Advocacy
J02	Management & Technical Assistance
J03	Professional Societies & Associations
J05	Single Organization Support
J11	Consumer Lending
J12	Fundraising & Fund Distribution
J19	Support N.E.C.
J20	Employment Preparation & Procurement
J21	Vocational Counseling
J22	Job Training
J30	Vocational Rehabilitation
J32	Goodwill Industries
J33	Sheltered Employment
J40	Labor Unions
J99	Employment N.E.C.

Food, Agriculture & Nutrition

Code	
K01	Alliances & Advocacy
K02	Management & Technical Assistance
K03	Professional Societies & Associations
K05	Research Institutes & Public Policy Analysis
K11	Single Organization Support
K12	Fundraising & Fund Distribution
K19	Support N.E.C.
K20	Agricultural Programs
K25	Farmland Preservation
K26	Animal Husbandry
K28	Farm Bureaus & Granges
K2A	Other Vegetable (except Potato) & Melon Farming
K2B	Soil Preparation, Planting, & Cultivating
K2C	Wineries
K30	Food Programs
K31	Food Banks & Pantries
K34	Congregate Meals
K35	Soup Kitchens
K36	Meals on Wheels
K40	Nutrition
K50	Home Economics
K6A	Meat Markets
K6B	Confectionery & Nut Stores
K6C	Caterers
K6D	Mobile Food Services
K6E	Drinking Places
K6F	Snack Nonalcoholic Beverage Bars
K90	Limited-Service Restaurants
K91	Supermarkets & Other Grocery (except Convenience) Stores
K92	Convenience Stores
K93	Fruit & Vegetable Markets
K94	All Other Specialty Food Stores
K95	Food (Health) Supplement Stores
K96	Warehouse Clubs & Supercenters
K97	Food Service Contractors
K98	Full-Service Restaurants
K99	Food, Agriculture & Nutrition N.E.C.

Housing & Shelter

Code	
L01	Alliances & Advocacy
L02	Management & Technical Assistance
L03	Professional Societies & Associations
L05	Research Institutes & Public Policy Analysis
L11	Single Organization Support
L12	Fundraising & Fund Distribution
L19	Support N.E.C.
L20	Housing Development, Construction & Management
L21	Low-Income & Subsidized Rental Housing
L22	Senior Citizens' Housing & Retirement Communities
L24	Independent Housing for People with Disabilities
L25	Housing Rehabilitation
L30	Housing Search Assistance
L40	Temporary Housing
L41	Homeless Shelters
L4A	Hotels (except Casino Hotels) & Motels
L4B	Bed and Breakfast Inns
L50	Homeowners & Tenants Associations
L80	Housing Support
L81	Home Improvement & Repairs
L82	Housing Expense Reduction Support
L99	Housing & Shelter N.E.C.

Public Safety, Disaster Preparedness & Relief

Code	
M01	Alliances & Advocacy
M02	Management & Technical Assistance
M03	Professional Societies & Associations
M05	Research Institutes & Public Policy Analysis
M11	Single Organization Support
M12	Fundraising & Fund Distribution
M19	Support N.E.C.
M20	Disaster Preparedness & Relief Services
M23	Search & Rescue Squads
M24	Fire Prevention
M40	Safety Education
M41	First Aid
M42	Automotive Safety
M60	Public Safety Benevolent Associations
M99	Public Safety, Disaster Preparedness & Relief N.E.C.

Recreation & Sports

Code	
N01	Alliances & Advocacy
N02	Employment Services
N03	Professional Societies & Associations
N05	Research Institutes & Public Policy Analysis
N11	Single Organization Support
N12	Fundraising & Fund Distribution
N19	Support N.E.C.
N20	Camps
N2A	RV (Recreational Vehicle) Parks & Campgrounds
N2B	Recreational and Vacation Camps (Except Campgrounds)
N30	Physical Fitness & Community Recreational Facilities
N31	Community Recreational Centers
N32	Parks & Playgrounds
N40	Sports Training Facilities, Agencies
N50	Recreational Clubs
N52	Fairs
N60	Amateur Sports
N61	Fishing & Hunting
N62	Basketball
N63	Baseball & Softball
N64	Soccer
N65	Football
N66	Racquet Sports
N67	Swimming & Other Water Recreation
N68	Winter Sports
N69	Equestrian
N6A	Golf
N70	Amateur Sports Competitions
N71	Olympics
N72	Special Olympics
N80	Professional Athletic Leagues
N99	Recreation & Sports N.E.C.

Youth Development

Code	
O01	Alliances & Advocacy
O02	Management & Technical Assistance
O03	Professional Societies & Associations
O05	Research Institutes & Public Policy Analysis
O11	Single Organization Support
O12	Fundraising & Fund Distribution
O19	Support N.E.C.
O20	Youth Centers & Clubs
O21	Boys Clubs
O22	Girls Clubs
O23	Boys & Girls Clubs
O30	Adult & Child - Matching Programs
O31	Big Brothers & Big Sisters
O40	Scouting
O41	Boy Scouts of America
O42	Girl Scouts of the U.S.A.
O43	Camp Fire
O50	Youth Development Programs
O51	Youth Community Service Clubs
O52	Youth Development - Agricultural
O53	Youth Development - Business
O54	Youth Development - Citizenship
O55	Youth Development - Religious Leadership
O99	Youth Development N.E.C.

Human Services

Code	
P01	Alliances & Advocacy
P02	Management & Technical Assistance
P03	Professional Societies & Associations
P05	Research Institutes & Public Policy Analysis
P11	Single Organization Support
P12	Fundraising & Fund Distribution
P19	Support N.E.C.
P20	Human Service Organizations
P21	American Red Cross
P22	Urban League
P24	Salvation Army
P26	Volunteers of America
P27	Young Mens' or Womens' Associations
P28	Neighborhood Centers
P29	Thrift Shops
P30	Children & Youth Services
P31	Adoption
P32	Foster Care
P33	Child Day Care
P40	Family Services
P42	Single Parent Agencies
P43	Family Violence Shelters, Services
P44	In-Home Assistance
P45	Family Services for Adolescent Parents
P46	Family Counseling
P47	Pregnancy Centers
P50	Personal Social Services
P51	Financial Counseling
P52	Transportation Assistance
P58	Gift Distribution
P60	Emergency Assistance
P61	Travelers' Aid
P62	Victims' Services
P70	Residential Care & Adult Day Programs
P71	Adult Day Care
P73	Group Homes
P74	Hospices
P75	Supportive Housing for Older Adults
P76	Homes for Children & Adolescents
P7A	Residential Intellectual & Developmental Disability Facilities (Group Homes, Intermediate Care Facilities & Hospitals)
P80	Centers to Support the Independence of Specific Populations
P81	Senior Centers
P82	Developmentally Disabled Centers
P83	Womens' Centers
P84	Ethnic & Immigrant Centers
P85	Homeless Centers
P86	Blind & Visually Impaired Centers
P87	Deaf & Hearing Impaired Centers
P88	LGBT Centers
P99	Human Services N.E.C.

International, Foreign Affairs & National Security

Code	
Q01	Alliances & Advocacy
Q02	Management & Technical Assistance
Q03	Professional Societies & Associations
Q05	Research Institutes & Public Policy Analysis
Q11	Single Organization Support
Q12	Fundraising & Fund Distribution
Q19	Support N.E.C.
Q20	Promotion of International Understanding
Q21	International Cultural Exchange
Q22	International Academic Exchange
Q23	International Exchange N.E.C.
Q30	International Development
Q31	International Agricultural Development
Q32	International Economic Development
Q33	International Relief
Q35	International Democracy & Civil Society Development
Q40	International Peace & Security
Q41	Arms Control & Peace
Q42	United Nations Associations
Q43	National Security
Q50	International Affairs, Foreign Policy & Globalization
Q51	International Economic & Trade Policy
Q70	International Human Rights
Q71	International Migration & Refugee Issues
Q99	International, Foreign Affairs & National Security N.E.C.

Civil Rights, Social Action & Advocacy

Code	
R01	Alliances & Advocacy Organizations
R02	Management & Technical Assistance
R03	Professional Societies & Associations
R05	Research Institutes & Public Policy Analysis
R11	Single Organization Support
R12	Fundraising & Fund Distribution
R19	Support N.E.C.
R20	Civil Rights
R22	Minority Rights
R23	Disabled Persons' Rights
R24	Womens' Rights
R25	Seniors' Rights
R26	Lesbian & Gay Rights
R28	Childrens' Rights
R30	Intergroup & Race Relations
R40	Voter Education & Registration
R60	Civil Liberties
R61	Reproductive Rights
R62	Right to Life
R63	Censorship, Freedom of Speech & Press
R67	Right to Die & Euthanasia
R99	Civil Rights, Social Action & Advocacy N.E.C.

Community Improvement & Capacity Building

Code	
S01	Alliances & Advocacy
S02	Management & Technical Assistance
S03	Professional Societies & Associations
S05	Research Institutes & Public Policy Analysis
S11	Single Organization Support
S12	Fundraising & Fund Distribution

National Taxonomy of Exempt Entities (NTEE) Codes. *(Continued)*

S19	Support N.E.C.
S20	Community & Neighborhood Development
S21	Community Coalitions
S22	Neighborhood & Block Associations
S30	Economic Development
S31	Urban & Community Economic Development
S32	Rural Economic Development
S40	Business & Industry
S41	Chambers of Commerce & Business Leagues
S43	Small Business Development
S46	Boards of Trade
S47	Real Estate Associations
S50	Nonprofit Management
S80	Community Service Clubs
S81	Womens' Service Clubs
S82	Mens' Service Clubs
S99	Community Improvement & Capacity Building N.E.C.

Philanthropy, Volunteerism & Grantmaking Foundations

Code	
T01	Alliances & Advocacy
T02	Management & Technical Assistance
T03	Professional Societies & Associations
T05	Research Institutes & Public Policy Analysis
T11	Single Organization Support
T12	Fundraising & Fund Distribution
T19	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	Volunteerism Promotion
T50	Philanthropy, Charity & Volunteerism Promotion
T70	Federated Giving Programs
T90	Named Trusts N.E.C.
T99	Philanthropy, Volunteerism & Grantmaking Foundations N.E.C.

Science & Technology

Code	
U01	Alliances & Advocacy
U02	Management & Technical Assistance
U03	Professional Societies & Associations
U05	Research Institutes & Public Policy Analysis
U11	Single Organization Support
U12	Fundraising & Fund Distribution
U19	Support N.E.C.
U20	General Science
U21	Marine Science & Oceanography
U30	Physical & Earth Sciences
U31	Astronomy
U33	Chemistry & Chemical Engineering
U34	Mathematics
U36	Geology
U40	Engineering & Technology
U41	Computer Science
U42	Engineering
U50	Biological & Life Sciences Research
U99	Science & Technology N.E.C.

Social Science

Code	
V01	Alliances & Advocacy
V02	Management & Technical Assistance
V03	Professional Societies & Associations
V05	Research Institutes & Public Policy Analysis
V11	Single Organization Support
V12	Fundraising & Fund Distribution
V19	Support N.E.C.
V20	Social Science
V21	Anthropology & Sociology
V22	Economics
V23	Behavioral Science
V24	Political Science
V25	Population Studies
V26	Law & Jurisprudence
V30	Interdisciplinary Research
V31	Black Studies
V32	Womens' Study
V33	Ethnic Studies
V34	Urban Studies
V35	International Studies
V36	Gerontology
V37	Labor Studies
V99	Social Science N.E.C.

Public & Societal Benefit

Code	
W01	Alliances & Advocacy
W02	Management & Technical Assistance
W03	Professional Societies & Associations
W05	Research Institutes & Public Policy Analysis
W11	Single Organization Support
W12	Fundraising & Fund Distribution
W19	Support N.E.C.
W20	Government & Public Administration
W22	Public Finance, Taxation & Monetary Policy
W24	Citizen Participation
W30	Military & Veterans' Organizations
W40	Public Transportation Systems
W50	Telecommunications
W60	Financial Institutions
W61	Credit Unions
W70	Leadership Development
W80	Public Utilities
W90	Consumer Protection
W99	Public & Societal Benefit N.E.C.

Religion-Related

Code	
X01	Alliances & Advocacy
X02	Management & Technical Assistance
X03	Professional Societies & Associations
X05	Research Institutes & Public Policy Analysis
X11	Single Organization Support
X12	Fundraising & Fund Distribution
X19	Support N.E.C.
X20	Christianity
X21	Protestant
X22	Roman Catholic
X30	Judaism
X40	Islam
X50	Buddhism
X70	Hinduism
X80	Religious Media & Communications
X81	Religious Film & Video
X82	Religious Television
X83	Religious Printing & Publishing
X84	Religious Radio
X90	Interfaith Coalitions
X99	Religion Related, N.E.C.

Mutual & Membership Benefit

Code	
Y01	Alliances & Advocacy
Y02	Management & Technical Assistance
Y03	Professional Societies & Associations
Y05	Research Institutes & Public Policy Analysis
Y11	Single Organization Support
Y12	Fundraising & Fund Distribution
Y19	Support N.E.C.
Y20	Insurance Providers
Y22	Local Benevolent Life Insurance Associations
Y23	Mutual Insurance Companies & Associations
Y24	Supplemental Unemployment Compensation
Y25	State-Sponsored Workers' Compensation Reinsurance Organizations
Y30	Pension & Retirement Funds
Y33	Teachers' Retirement Fund Associations
Y34	Employee-Funded Pension Trusts
Y35	Multi-Employer Pension Plans
Y40	Fraternal Societies
Y41	Fraternal Beneficiary Societies
Y42	Domestic Fraternal Societies
Y43	Voluntary Employees Beneficiary Associations (Non-Government)
Y44	Voluntary Employees Beneficiary Associations (Government)
Y50	Cemeteries
Y99	Mutual & Membership Benefit N.E.C.