# Getting It Right: Verifying the Classification of Public Charities in the 1994 Statistics of Income Study Sample

*Nicholas A. J. Stengel, Linda M. Lampkin, and David R. Stevenson*

Charitable organizations play a vital role in this country. They include health, human services, arts and culture, education, research, and advocacy organizations and range in size from the neighborhood homeless shelter to the largest hospitals and universities in the United States. Because of the wide range of activities, services, and programs, it is difficult to understand the work of the nonprofit sector without a classification system that groups similar charities by purpose, type, or major function. The National Taxonomy of Exempt Entities (NTEE) offers a definitive classification system for nonprofit organizations recognized as tax-exempt under Internal Revenue Code 501(c)(3). The system, developed by the National Center for Charitable Statistics (NCCS), with the guidance of leading nonprofit scholars and practitioners, is used by the Internal Revenue Service to code all new organizations and all the organizations in the annual Statistics of Income (SOI) study sample. It is also used by the NCCS, Independent Sector, the Foundation Center, AAFRC Trust for Philanthropy, and many grantmakers, foundations, researchers, and others working with nonprofit organizations. A description of the structure of the system and a list of the major groups can be found in the Appendix. The complete manual is on the NCCS web site at http://www.nccs.urban.org.

The Service had originally classified the charities using the Standard Industrial Classification (SIC) system, the standard for all Federal government reporting of economic activity. Because the broad SIC codes were not detailed enough to adequately describe the varied activities of the charities, however, the Service developed its own system of Activity Codes to provide the additional information it needed. The Service later added NTEE codes, the system specifically designed for tax-exempt entities, as it became more widely used within the nonprofit sector.

Two major changes in the classification systems used for charities by the Internal Revenue Service occurred in 1999. First, the SIC coding system was replaced by the North American Industry Classification System (NAICS). NAICS, created as a result of the North American Free Trade Agreement, was designed to measure all inputs and outputs for the economies of the United States, Canada, and Mexico. Like SIC, its focus is on economic activity; it does not provide for detailed descriptions of nonprofit activities, services, and purposes. In fact, charities classified under NAICS occupy eleven different (two-digit) major Economic Sectors. Of the 200,465 nonprofit organizations that filed IRS Forms 990 in 1996, there were 68,514 (35 percent) classified in the "Other Services" category in NAICS; these nonprofits are mostly human service providers which serve a vital function in the nonprofit sector.

Second, to provide an appropriate level of detail for IRS needs, NCCS redesigned NTEE and created NTEE-Core Codes (NTEE-CC), a streamlined version of the classification system. The new system was developed at the request of the Service (seeking a smaller and more concise coding system) and the research community (seeking a more consistent system with greater intercoder reliability). Its creation eliminated little-used categories, strengthened the hierarchical nature of the system, aligned it closely with the North American Industry Classification System (NAICS), created full definitions for each category, and developed rules for placing an entity with a particular classification.

The new system is now used by the Exempt Organizations/Employee Plans Division of the Service to classify exempt organizations as they apply for tax-exempt status. Since the use of NAICS is required, the Service dropped its Activity Codes. Starting in January 1999, newly-applying organizations receive both an NTEE-CC classification and a NAICS classification. IRS reports will be completed using the NAICS classifications, as required, but the more comprehensive portrait of the sector will also be available using the NTEE-CC codes.

# ■ Research Questions

With the increasing use of the NTEE-CC by the Service and in the nonprofit sector, NCCS undertook the task of verifying the NTEE code of each record in the 1994 Statistics of Income (SOI) study sample of 501(c)(3) organizations. The resulting study allowed NCCS to:

❑ test the new NTEE-CC system with a large dataset;

❑ establish a verified dataset for use by nonprofit researchers; and

❑ identify common errors in using the system.

## Testing NTEE-CC with a Large Dataset

The SOI file is a weighted sample of 10,980 public charities filing Forms 990 and 990-EZ in 1994. It includes all filing organizations with assets over $10 million (defined as "asset level 7") and a representative sample of all other filing 501(c)(3) organizations, based on asset levels. Though there are other data bases with larger numbers of nonprofit organizations, the SOI file is often used for research, because the data are double-entered and meticulously checked for errors. While the SOI Division and NCCS have participated in a number of studies to check the inter-coder reliability of NTEE codes on the file, no checks of the classifications using outside sources had been completed using such a large or popular dataset.

A test of the new codes and definitions in NTEE-CC, which contains over 475 codes and over 1,000 possible permutations of the 4th digit common code (see Appendix), required a sample file that is large and diverse enough to contain several examples of all available codes and organizations that are large enough to be found in secondary sources like directories of associations and/or web pages. The SOI sample met both criteria.

## Creating a Verified Dataset for Research

Verifying the NTEE-CC classifications of organizations in the SOI file was necessary to produce a more accurate file for the research community. Past efforts to correct classifications have met with limited success, as the only information available to coders was the organization name and the often inaccurate IRS Activity Code, a category that the organization self-selects on Forms 1023 and 1024. At the SOI Division, coders had information from an organization's Form 990, but their classifications were never able to be verified because no one else had wide access to those forms.

In addition, definitions of the NTEE codes themselves were problematic. The NTEE existed for almost 15 years without comprehensive definitions. During that period, rules of thumb proliferated among the organizations and agencies that use the system, with serious consequences for the reliability of the system. For example, during the creation of the NTEE-CC, five practitioners, each with at least three full years of experience with the system, used five separate and distinct definitions for "voluntary health organization."

Another problem area was education and health nonprofits, organizations that constitute a sizable proportion of the SOI sample. Although the definitions of major categories for these types of organizations are clear, very fine distinctions in the descriptions of their purposes or activities may affect their placement in one centile level code versus another. For example, the NTEE-CC now has clear definitions of "hospital system" (E21) and "hospital" (E22), but distinguishing between them in practice is more difficult. Different interpretations could easily shift hundreds of millions of dollars of assets into the wrong category.

The use of secondary sources to verify the classification of SOI records permitted us to test the codes and definitions and thereby improve the reliability of the file.

## Identifying Common Errors

The last goal of the study was to permanently improve both the codes and the system for coding for the future, not just for the 1994 SOI sample. The lessons learned while working on the 1994 file were transferred in two ways. First, codes for large organizations that were difficult to classify were hard-coded into future SOI files. For example, the Aeneas Venture

Corporation's Form 990 contains little information useful for accurate classification, but a phone call revealed that it is a supporting foundation of Harvard College. That organization will never have to be researched again, correcting an ongoing error. Second, common pitfalls such as the distinction between a retirement home (L22) and a continuing care facility (P75) were explored during the verification. NCCS has now developed prescriptive rules to increase the accuracy of classification.

## ■ Methodology

NCCS staff created a data base containing the SOI records and all codes that had been assigned on other files and in other verifications, including a major project funded by the Mellon Foundation. The person completing the verification added a new code and noted the source of information. As much information as possible was appended to the file—down to page numbers of individual directories—so that future researchers could replicate and verify the NCCS work. A total of 42 different research tools, from directories to web pages to other government datasets, were used by the verification team.

The verification consisted of three distinct phases. First, sources such as higher education directories and health directories were used to enhance definitions and test the rules for commonly used codes (such as distinctions between day camps for children and bible camps), as well as verify existing codes. The very largest organizations, more than half of the file, were verified in this manner.

Next, smaller organizations were tracked down in secondary sources. Records were found in such sources as listings of Roman Catholic retirement facilities and museums, the Conservation Directory, and Galenet's *Encyclopedia of Associations*. Almost 90 percent of the organizations in the SOI file were verified within these first two phases.

The remaining 10 percent of organizations included several hundred organizations from asset level 7 that could not be located in directories. For example, the Aeneas Venture Corporation required looking at the zip code and the assets-to-expenses ratio in the SOI file.

The organization appeared to be a foundation in support of Harvard or the Massachusetts Institute of Technology. Eventually, a paper trail led to contact with a person who confirmed its status.

The remainder were small organizations that could not be found, including many without phone numbers and with bad addresses. All had low asset levels, and it is possible that they were not even active four years after the date of the sample. Where no information was available, coders again used the name and NTEE codes assigned by other organizations like Independent Sector and the Foundation Center to check the classification, noting that no additional information could be obtained. For five organizations, the original SOI classification of Z—Unknown was not changed.

All told, the project used 42 different methods of verification. Ten coders spent over 1,000 hours of staff time coding and then rechecking the work.[1]

## ■ General Findings

*Intercoder Reliability*

In addition to accuracy of codes assigned, it was important that coders working with the same information would apply the same code to a given organization. Reliability among coders working on the project, based on internal checks on work completed, was about 90 percent. The rate approached 100 percent for phase one, over 90 percent for phase two, and just below 80 percent for phase three. As phase three included verification using little or no secondary data, this drop was considered reasonable. In addition, the phase three organizations had few assets, so the impact on the allocation of sector finances was limited. As the historic rate of agreement in classification at the NTEE Major Group level had been 80 percent for the organizations in the whole file, these rates were actually a major achievement and evidence of the improvements in NTEE-CC.

As a further check, the Foundation Center[2] reviewed NCCS classifications of about 1,250 of the largest organizations in the file. They differed with NCCS on only two percent of the codes. On the basis of this project, NCCS is confident that the new structure of the system

will help coders consistently find the same codes, assuming adequate information is available.

*Veracity of Classification*

For the first time, notes on the sources of information used for classification and an indication of the confidence level of the code have been recorded in a file. About 81 percent of the file was verified with "high confidence." Confidence levels were assigned according to the amount of information available on a given record. The percentage records grows to 88 percent when organizations classified with "high or fair confidence" are grouped. This is a big achievement for a sector that formally used codes based only on information from one Form 990 or very often just the organization name. For the larger organizations, with assets over $10 million, NCCS coded 89 percent with "high" and 93 percent with "high or fair confidence." This is the best classified and most completely documented dataset of public charities ever assembled.

*Impact on Portrait of Nonprofits*

There were few dramatic changes in the portrait of public charities using the newly verified SOI sample. NCCS did verify that the SOI editors were producing quality codes using a system that, at the time, was less than ideal. The changes made in the file have been documented so that the research community can use the file with more confidence than ever before.

Even more importantly, NCCS concluded that the new NTEE-CC system did not radically change the overall profile of the sector. Table 1 details the NTEE breakout of the SOI sample before and after the verification. As one would expect, the two groups which saw the most change in raw numbers were the largest; P—Human Services (195) and E—Health (142). In terms of percentage change, the table shows that the Social Research (52.9 percent) and Civil Rights (33.3 percent) Major Categories saw the most adjustment. These categories, however, tended to describe relatively few organizations having low assets.

Next, we found that the new system of common codes (see Appendix), which is vital for separating rev-enue streams, is being used with almost zero error. Last, more than a dozen types of common errors were identified. NCCS will emphasize these areas in training sessions and is planning a guidebook on using the NTEE system to accurately classify the sector.

## ■ Specific Findings

*Relationship between Verified and Original Coding of SOI Sample*

Figure 1 illustrates the percentage of codes changed through the verification process for the major groups, and the decile and centile level changes within the major groups, listed by the NTEE major categories (with the exception of "Unknown," which was not included in this analysis). Overall, over 30 percent of the codes at the major group, decile level, or centile level were changed. But the rate of concurrence at the major group level was 81 percent, with agreement approaching 90 percent for the major groups within the major categories of Arts, Education, Environment, and Health. More changes were made in the more detailed decile and centile levels of codes. Other major groups tended to have more changes, particularly International; Public, Societal Benefit; and Religion. Major Group Y—Membership, Mutual Benefit has high and consistent match rates, but only accounted for one percent of the whole sample.

These results are typical of past studies. Organizations in the human services, international, public/societal benefit, and religion categories historically tend to be more difficult to code correctly and consistently, partly because of the very nature of multipurpose charities. For example, the NTEE system is designed to address a number of needs in its classification of organizations that deliver human services. For selecting the correct code for a youth camp that teaches citizenship, a decision must be made about the basis for classification—should it be the services provided by an organization (citizenship education) or the type of organization (camp) or population served (youth)? Should a housing facility for the elderly be classified differently than one for children? With the prescriptive definitions now included in the NTEE-CC, such decisions are no longer up to individual coders, and these organizations will be

more consistently coded in the new system.

### Changes in Codes by Major Groups

Table 2 shows the differences in the classification groupings of the charities before and after the verification process. While there was little net change in terms of the number of organizations in any one major group as shown by Table 1, hundreds of code changes within the Major Groups were made. The major groups with the highest percentage of changes were Z—Unknown (as NCCS was able to classify all but five organizations); V—Social Service Research Institutes, Services (88.2%); and T—Philanthropy, Voluntarism, and Grantmaking Foundations (90.2%). The number of organizations in each of these major groups is quite small, excepting a large number changed in Major Group T to move public charities described under a code reserved for Private Foundations (T20). The major groups with the greatest number of changes were E—Health—General and Rehabilitative and B—Education, but the changes represented a small percentage of the categories. In these groups, most change occurred in distinguishing between colleges, universities, and support groups; and hospitals, hospital systems, and hospital foundations. These two major groups containing most of the largest nonprofit organizations were, thus, subjected to the greatest scrutiny by the classification team.

The new and more complete definitions in NTEE-CC allowed greater accuracy in coding, particularly in major groups Q through W. Although the classifications of the higher education organizations and health facilities that dominate asset level 7 in the file, accounting for almost 60 percent of the assets reported by all organizations in the unweighted SOI file, were scrutinized carefully and much more accurately defined at the decile and centile levels, there was little net change in the total numbers in those major groups.

### Clarification of Elderly Care Classifications

The most significant coding changes came in elderly housing categories described in Table 3. Because of the lack of precise definitions, prior to the creation of NTEE-CC, coders would use a number of classifications for elder care facilities, including E91—Nursing,

Convalescent Facilities; P75—Senior Continuing Care Communities; or L22—Senior Citizens' Housing/Retirement Communities. After the verification and discussion with the SOI editors, NCCS created prescriptive rules for coding that will ensure consistency and accuracy in the future. This accomplishment is significant because current policy developments regarding long-term care for the elderly demand clear accounting of charitable capacity to serve this population.

### Changes in Assets by Major Group

The changes in coding, found in Table 4, led to little overall impact in distribution of assets of charities within the major groups. The only large change was in S—Community Improvement, Capacity Building, because one organization with large assets was moved to another group. The outlier is discussed as an issue for further study below.

The fact that the project resulted in little net change is encouraging, as it means the existing SOI file presented a reasonably accurate portrait of the charities' assets. The changes made in the verified file were often subtle, yet add value to the file in the form of robust and definitive codes. Certainly, the confidence level of researchers using the file will be greatly enhanced.

### ■ Issues for Discussion and Future Study

### Changing the Measure of Classification Quality

When the NTEE (and now NTEE-CC) codes are checked on any given dataset, about 80 percent of the codes will typically match at the major group level. In the past, disagreement at the major group level was used to indicate the quality of the data. It was thought that if the coders cannot even agree on the first level, then more precise classifications were virtually useless. This led to skepticism of the entire NTEE system and, indeed, was a major factor in the creation of NTEE-CC.

The verification project has allowed NCCS to study common major group ambiguity and identify patterns. The vast majority of the differences in classification at the major group level are not gross errors, but differences in shades of meaning. For example, Senior Care

facilities might be classified in one of three major groups (E—Health—General and Rehabilitative; L—Housing, Shelter; or P—Human Services—Multipurpose and Other). The classification chosen by any given coder would depend on the description provided of the organization's activities and purposes. Another example is the placement of residential and custodial care organizations, which could be in one of five major groups (F—Mental Health, Crisis Intervention; I—Crime, Legal-Related; J—Employment, Job-Related; L—Housing, Shelter; or P—Human Services— Multipurpose and Other). There is an even finer distinction between voluntary health organizations and services to promote the independence of specific populations, located in major groups G—Diseases, Disorders, Medical Disciplines and P—Human Services—Multipurpose and Other, respectively.

If these types of differences in major groups are not counted as major errors, which of course they are not, inter-coder reliability rises above 90 percent. Because strengthening the hierarchical structure of the system is not an attractive option due to the careful balance of the existing system, NCCS plans a future project to define more useful error measures for coders and data users.

## Controlling for Errors

The NCCS analysis of errors in coding found a number of recognizable patterns in the appropriate use of certain codes. This is especially true of Major Group P—Human Services—Multipurpose and Other, rather than more specific major groups like I—Crime, Legal-Related or L—Housing, Shelter.

In addition, errors are more common with major groups Q—International through X—Religion. Through that range of codes, the average agreement rate in the NCCS study was below 50 percent. This rate may be even more problematic as the SOI editors begin to classify organizations tax-exempt under IRC Sections 501(c)(4) through (9) in the 1997 study sample. NCCS will focus on these groups in training and will develop rules to help counter ambiguity. As usage of the NTEE-CC system expands, NCCS will work to devise solutions and publish guides to promote consistent and reliable usage.

## Studying Placement of Community Improvement Organizations

Major Group S—Community Improvement, Capacity Building includes community development councils, economic development organizations, trade groups, service clubs, and nonprofit management services. Prior to the verification project, this major group had about $2 billion in assets, but its new total in the verified file is $13.8 billion. Much of the change code occurred when the Common Fund for Nonprofit Organizations (with $10 billion in assets) was moved from Major Group B—Education, as a result of tighter definitions of educational support services. But this dramatic change in assets masked a much more profound change in this group as a whole.

Many small community organizations were reclassified from Major Group S into more specific major groups within human services. At the same time, new definitions of foundations, common codes, and Major Group S itself resulted in very large organizations being added to the group, such as the Common Fund for Nonprofit Organizations and Fidelity Investments Charitable Gift Fund (formerly in Major Group T—Philanthropy, Voluntarism, and Grantmaking Foundations). The change in definitions recognized that smaller community organizations do give grants as well as perform direct service. Likewise, larger organizations like those mentioned above have expanded their foundation roles to include portfolio management and a full range of nonprofit management (S50) services. As a result, Major Group S now includes grantmaking and support organizations not elsewhere defined in Major Group T and the common codes. Examples include Community Development Corporations that are by nature grantmaking but also provide direct service and trade organizations that often hold significant assets for the benefit of for-profit organizations.

Groups that perform services and support other organizations are becoming more prominent with the increased reliance on pass-through and block grants by governments. Future research on these types of organizations might call for disaggregating Major Category VII—Public, Societal Benefit, which currently groups a number of widely varying types of organizations, in-

cluding 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; and W—Public, Society Benefit—Multipurpose and Other. Separating these disparate activities into new Major Categories would enhance the quality of research on the sector as a whole.

## ■ Conclusion

The verification of the classification of organizations in the 1994 Statistics of Income study sample of public charities was a long and difficult process. As a result of that work, NCCS has shown that the new NTEE-CC system is reliable and easier to use for organizational coding than the older version. In addition, the nonprofit research community has a dataset that can be used with increased confidence. Also, future SOI studies will be affected as the benefits of this verification are carried into the next year's sample. Last, NCCS has also been able to identify areas of the system that need more detailed attention for training of coders, and potential areas for future modifications of the system.

The verified SOI file, complete with annotations on the changes and sources of information, is available on the NCCS web site at http/nccs.urban.org, along with NTEE-C manual and complete definitions.

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## ■ Footnotes

[1] We want to thank NCCS staff members Amanda Ahlstrand, Emily Finnin, Marie Gantz, Sho Shauna McCoy, Kathy Pettit, and Patrick Sweetman. Without their conscientious and dedicated efforts, this massive task could not have been completed.

[2] Special thanks to Ruth Kovacs of the Foundation Center for her help on this project.

**Table 1.--Public Charities in SOI File Before and After Verification by NTEE Major Group**

| NTEE Major Group | Before Verification | | After Verification | | % Change |
|---|---|---|---|---|---|
| | Original SOI File | % of Original SOI File | NCCS - Verified SOI File | % of NCCS - Verified SOI File | |
| A - Arts | 643 | 5.9 | 613 | 5.6 | 4.7 |
| B - Education | 2265 | 20.6 | 2219 | 20.2 | 2.0 |
| C - Environment | 126 | 1.1 | 122 | 1.1 | 3.2 |
| D - Animals | 89 | 0.8 | 84 | 0.8 | 5.6 |
| E - Health, General | 3964 | 36.1 | 3822 | 34.8 | 3.6 |
| F - Mental Health | 183 | 1.7 | 187 | 1.7 | 2.2 |
| G - Disease | 137 | 1.2 | 135 | 1.2 | 1.5 |
| H - Medical Research | 111 | 1.0 | 117 | 1.1 | 5.4 |
| I - Crime | 44 | 0.4 | 46 | 0.4 | 4.5 |
| J - Employment | 86 | 0.8 | 76 | 0.7 | 11.6 |
| K - Food | 22 | 0.2 | 24 | 0.2 | 9.1 |
| L - Housing | 447 | 4.1 | 411 | 3.7 | 8.1 |
| M - Public Safety | 32 | 0.3 | 33 | 0.3 | 3.1 |
| N - Recreation | 123 | 1.1 | 126 | 1.1 | 2.4 |
| O - Youth Development | 119 | 1.1 | 121 | 1.1 | 1.7 |
| P - Human Services | 1281 | 11.7 | 1476 | 13.4 | 15.2 |
| Q - International | 107 | 1.0 | 100 | 0.9 | 6.5 |
| R - Civil Rights | 15 | 0.1 | 20 | 0.2 | 33.3 |
| S - Community Improvement | 171 | 1.6 | 224 | 2.0 | 31.0 |
| T - Philanthropy | 579 | 5.3 | 540 | 4.9 | 6.7 |
| U - Science Research | 110 | 1.0 | 128 | 1.2 | 16.4 |
| V - Social Research | 17 | 0.2 | 26 | 0.2 | 52.9 |
| W - Public Benefit | 50 | 0.5 | 62 | 0.6 | 24.0 |
| X - Religion Related | 134 | 1.2 | 150 | 1.4 | 11.9 |
| Y - Mutual Benefit | 105 | 1.0 | 113 | 1.0 | 7.6 |
| Z - Unknown | 20 | 0.2 | 5 | 0.0 | 75.0 |
| **Total** | **10980** | **100** | **10980.0** | **100.0** | |

Source:  1994 Statistics of Income Study Sample of Public Charities with NTEE codes adjusted at NCCS.
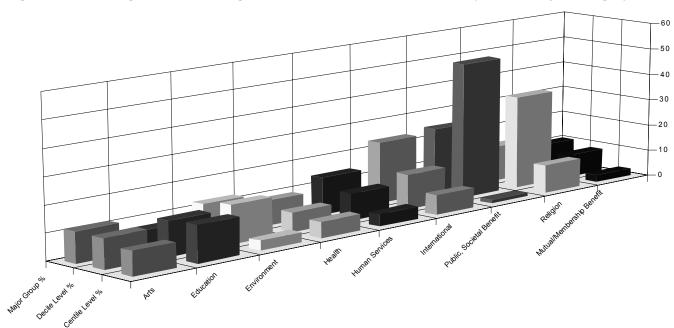
**Figure 1.--Percentage of Codes Changed in NCCS Verified 1994 SOI File by NTEE Major Category**



**Table 2.--Number of Codes Changed by Verification Project by NTEE Major Group**

| NTEE Major Group | Original SOI File | Major Group Changes | Decile Level Changes | Centile Level Changes | Total Number Changed | % Changed |
|---|---|---|---|---|---|---|
| A - Arts | 643 | 74 | 73 | 59 | 206 | 32.0 |
| B - Education | 2265 | 165 | 298 | 314 | 777 | 34.3 |
| C - Environment | 126 | 18 | 22 | 8 | 48 | 38.1 |
| D - Animals | 89 | 9 | 9 | 0 | 18 | 20.2 |
| E - Health, General | 3964 | 304 | 268 | 224 | 796 | 20.1 |
| F - Mental Health | 183 | 26 | 16 | 34 | 76 | 41.5 |
| G - Disease | 137 | 48 | 19 | 3 | 70 | 51.1 |
| H - Medical Research | 111 | 30 | 21 | 6 | 57 | 51.4 |
| I - Crime | 44 | 7 | 7 | 2 | 16 | 36.4 |
| J - Employment | 86 | 24 | 9 | 3 | 36 | 41.9 |
| K - Food | 22 | 4 | 2 | 1 | 7 | 31.8 |
| L - Housing | 447 | 77 | 22 | 20 | 119 | 26.6 |
| M - Public Safety | 32 | 4 | 14 | 2 | 20 | 62.5 |
| N - Recreation | 123 | 15 | 22 | 11 | 48 | 39.0 |
| O - Youth Development | 119 | 11 | 15 | 2 | 28 | 23.5 |
| P - Human Services | 1281 | 160 | 127 | 57 | 344 | 26.9 |
| Q - International | 107 | 25 | 14 | 8 | 47 | 43.9 |
| R - Civil Rights | 15 | 5 | 3 | 1 | 9 | 60.0 |
| S - Community Improvement | 171 | 42 | 35 | 4 | 81 | 47.4 |
| T - Philanthropy | 579 | 125 | 397 | 0 | 522 | 90.2 |
| U - Science Research | 110 | 26 | 39 | 6 | 71 | 64.5 |
| V - Social Research | 17 | 13 | 2 | 0 | 15 | 88.2 |
| W - Public Benefit | 50 | 21 | 8 | 2 | 31 | 62.0 |
| X - Religion Related | 134 | 18 | 47 | 14 | 79 | 59.0 |
| Y - Mutual Benefit | 105 | 11 | 9 | 3 | 23 | 21.9 |
| Z - Unknown | 20 | 18 | 0 | 0 | 18 | 90.0 |
| **Total** | **10980** | **1280** | **1498** | **784** | **3562** | **32.4** |

Source: 1994 Statistics of Income Study Sample of Public Charities with NTEE codes adjusted at NCCS.

**Table 3.--Changes in Elderly Care Classifications**

### Senior Citizens' Housing / Retirement Communities originally coded as L22
(n=149)

| Codes after Verification | Number of Organizations | % of Organizations |
|---|---|---|
| **No Change — L22** - Senior Citizens Housing / Retirement Communities | 92 | 61.7 |
| Change to — P75 - Senior Continuing Care Communities | 42 | 28.2 |
| Change to — E91 - Nursing Homes | 0 | 0.0 |
| Change to — supporting organizations - common codes 11 & 12 | 1 | 0.7 |
| Change to — other | 14 | 9.4 |

### Senior Continuing Care Communities orginally coded as P75
(n=462)

| Codes after Verification | Number of Organizations | % of Organizations |
|---|---|---|
| **No Change — P75** - Senior Continuing Care Communities | 413 | 89.4 |
| Change to — L22 - Senior Citizens Housing / Retirement Communities | 13 | 2.8 |
| Change to — E91 - Nursing Homes | 19 | 4.1 |
| Change to — supporting organizations - common codes 11 & 12 | 1 | 0.2 |
| Change to — other | 16 | 3.5 |

### Nursing / Convalescent Facilities originally coded as E91
(n=432)

| Codes after Verification | Number of Organizations | % of Organizations |
|---|---|---|
| **No Change — E91** - Nursing Homes | 211 | 48.8 |
| Change to — L22 - Senior Citizens Housing / Retirement Communities | 2 | 0.5 |
| Change to — P75 - Senior Continuing Care Communities | 167 | 38.7 |
| Change to — supporting organizations - common codes 11 & 12 | 4 | 0.9 |
| Change to — other | 48 | 11.1 |

Source:  1994 Statistics of Income Study Sample of Public Charities with NTEE codes adjusted at NCCS.

**Table 4.--Assets by Public Charities in 1994 SOI File Before and After Verification by NTEE Major Group (in millions of dollars)**

| NTEE Major Group | Original SOI File | NCCS - Verified SOI File | % Change |
|---|---|---|---|
| A - Arts | 18,998.8 | 17,655.6 | -7.1 |
| B - Education | 182,495.7 | 171,992.5 | -5.8 |
| C - Environment | 3,190.3 | 3,019.6 | -5.4 |
| D - Animals | 1,989.2 | 1,752.4 | -11.9 |
| E - Health, General | 171,686.7 | 170,621.9 | -0.6 |
| F - Mental Health | 1,461.0 | 1,492.4 | 2.1 |
| G - Disease | 3,254.8 | 2,588.9 | -20.5 |
| H - Medical Research | 11,843.3 | 12,643.7 | 6.8 |
| I - Crime | 277.4 | 291.4 | 5.1 |
| J - Employment | 605.8 | 447.8 | -26.1 |
| K - Food | 122.8 | 79.0 | -35.6 |
| L - Housing | 849.2 | 740.0 | -12.9 |
| M - Public Safety | 168.8 | 160.8 | -4.7 |
| N - Recreation | 1,258.2 | 1,324.6 | 5.3 |
| O - Youth Development | 1,148.8 | 1,157.9 | 0.8 |
| P - Human Services | 12,739.5 | 14,748.2 | 15.8 |
| Q - International | 2,977.5 | 2,966.1 | -0.4 |
| R - Civil Rights | 132.9 | 121.4 | -8.7 |
| S - Community Improvement | 2,129.2 | 13,831.8 | 549.6 |
| T - Philanthropy | 19,202.3 | 17,863.7 | -7.0 |
| U - Science Research | 4,519.5 | 5,281.1 | 16.8 |
| V - Social Research | 395.0 | 585.1 | 48.1 |
| W - Public Benefit | 1,875.3 | 1,114.0 | -40.6 |
| X - Religion Related | 3,392.6 | 3,467.5 | 2.2 |
| Y - Mutual Benefit | 6,438.9 | 8,788.1 | 36.5 |
| Z - Unknown | 1,627.6 | 45.6 | -97.2 |
| **Total** | **454,781.0** | **454,781.0** | **0.0** |

Source: 1994 Statistics of Income Study Sample of Public Charities with NTEE codes adjusted at NCCS.
NOTE: The increase in Major Group S is largely attributable to an outlier moved from Education--The Common Fund for Nonprofits.

## Appendix—A Brief Guide to the NTEE System*

Designed by a team of experts, the new NTEE-CC includes approximately two-thirds, or about 400, of the 645 categories in the original NTEE. Though the majority of the differences in the NTEE-CC are a result of collapsing lesser-used codes, improvements were also included. With its ease of use and consistent hierarchical logic, the new NTEE-CC will serve as the best instrument for tax-exempt status determination, NAICS linkage, and nonprofit organizational classification.

### ■ Using the NTEE-CC

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

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

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

| Major Groups (1st Digit)      | Alphabetic    |
| ----------------------------- | ------------- |
| Decile Codes (2nd Digit)      | Numeric       |
| Centile Codes (3rd Digit)     | Alphanumeric  |
| Common Codes (2nd-4th Digit)  | Numeric       |

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

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

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

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

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

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

Another example of coding is classifying the tax-exempt "St. Christopher Hospital" as E22; the major group is E for Health, and the decile and centile codes (22) designate a General Hospital. A professional society called "The Learned Society of Landscape Photog-

raphers" would be given an NTEE-CC code of A034; the major group is A for Arts, the common code 03 designates the organization as a professional society, and the fourth digit (4) signifies visual arts organizations.

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

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

## National Taxonomy of Exempt Entities—Core Codes

### ■ Summary

**A    Arts, Culture, and Humanities**

A01  Alliance/Advocacy Organizations

A02  Management & Technical Assistance

A03  Professional Societies, Associations

A05  Research Institutes and/or Public Policy Analysis

A11  Single Organization Support

A12  Fundraising and/or Fund Distribution

A19  Nonmonetary Support N.E.C.**

A20  Arts, Cultural Organizations—Multipurpose

A23  Cultural, Ethnic Awareness

A25  Arts Education

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 and Technical Assistance

B03  Professional Societies, Associations

B05  Research Institutes and/or Public Policy Analysis

B11  Single Organization Support

B12  Fundraising and/or Fund Distribution

B19 Nonmonetary Support N.E.C.

B20 Elementary, Secondary 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 and Technical Assistance

C03 Professional Societies, Associations

C05 Research Institutes and/or Public Policy Analysis

C11 Single Organization Support

C12 Fundraising and/or Fund Distribution

C19 Nonmonetary Support N.E.C.

C20 Pollution Abatement and Control Services

C27 Recycling 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 and Technical Assistance

D03 Professional Societies, Associations

D05 Research Institutes and/or Public Policy Analysis

D11 Single Organization Support

D12 Fundraising and/or Fund Distribution

D19 Nonmonetary Support N.E.C.

D20 Animal Protection and Welfare

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 and Technical Assistance

E03  Professional Societies, Associations

E05  Research Institutes and/or Public Policy Analysis

E11  Single Organization Support

E12  Fundraising and/or Fund Distribution

E19  Nonmonetary Support N.E.C.

E20  Hospitals and 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)

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 and Technical Assistance

F03  Professional Societies, Associations

F05  Research Institutes and/or Public Policy Analysis

F11  Single Organization Support

F12  Fundraising and/or Fund Distribution

F19  Nonmonetary Support N.E.C.

F20  Alcohol, Drug and Substance Abuse, Dependency Prevention 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 and Technical Assistance

G03  Professional Societies, Associations

G05  Research Institutes and/or Public Policy Analysis

G11  Single Organization Support

G12  Fundraising and/or Fund Distribution

G19  Nonmonetary Support N.E.C.

G20  Birth Defects 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 and Technical Assistance

H03  Professional Societies, Associations

H05  Research Institutes and/or Public Policy Analysis

H11  Single Organization Support

H12  Fundraising and/or Fund Distribution

H19  Nonmonetary Support N.E.C.

H20  Birth Defects, Genetic Diseases Research

H25  Down 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 and Technical Assistance

I03  Professional Societies, Associations

I05  Research Institutes and/or Public Policy Analysis

I11  Single Organization Support

I12  Fundraising and/or Fund Distribution

I19  Nonmonetary Support N.E.C.

I20  Crime Prevention N.E.C.

I21  Delinquency Prevention

I23  Drunk Driving Related

I30  Correctional Facilities N.E.C.

I31  Transitional Care, Half-Way House for Offenders, Ex-Offenders

I40  Rehabilitation Services for Offenders

I43  Services to Prisoners 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 and Technical Assistance

J03  Professional Societies, Associations

J05  Research Institutes and/or Public Policy Analysis

J11  Single Organization Support

J12  Fundraising and/or Fund Distribution

J19  Nonmonetary Support N.E.C.

J20  Employment Procurement Assistance, 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 and Technical Assistance

K03  Professional Societies, Associations

K05  Research Institutes and/or Public Policy Analysis

K11  Single Organization Support

K12  Fundraising and/or Fund Distribution

K19  Nonmonetary Support N.E.C.

K20  Agricultural Programs

K25  Farmland Preservation

K26 Livestock Breeding, Development, Management

K28 Farm Bureau, 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 and Technical Assistance

L03 Professional Societies, Associations

L05 Research Institutes and/or Public Policy Analysis

L11 Single Organization Support

L12 Fundraising and/or Fund Distribution

L19 Nonmonetary Support N.E.C.

L20 Housing Development, Construction, Management

L21 Public Housing 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 and Technical Assistance

M03 Professional Societies, Associations

M05 Research Institutes and/or Public Policy Analysis

M11 Single Organization Support

M12 Fundraising and/or Fund Distribution

M19 Nonmonetary Support N.E.C.

M20 Disaster Preparedness and Relief 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 and Technical Assistance

N03 Professional Societies, Associations

N05 Research Institutes and/or Public Policy Analysis

N11 Single Organization Support

N12 Fundraising and/or Fund Distribution

N19 Nonmonetary Support N.E.C.

N20 Recreational and Sporting Camps

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 and Technical Assistance

O03  Professional Societies, Associations

O05  Research Institutes and/or Public Policy Analysis

O11  Single Organization Support

O12  Fundraising and/or Fund Distribution

O19  Nonmonetary Support N.E.C.

O20  Youth Centers, 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 and Technical Assistance

P03  Professional Societies, Associations

P05  Research Institutes and/or Public Policy Analysis

P11  Single Organization Support

P12  Fundraising and/or Fund Distribution

P19  Nonmonetary Support N.E.C.

P20  Human Service Organizations—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 and Technical Assistance

Q03  Professional Societies, Associations

Q05  Research Institutes and/or Public Policy Analysis

Q11  Single Organization Support

Q12  Fundraising and/or Fund Distribution

Q19  Nonmonetary Support N.E.C.

Q20  Promotion of International Understanding

Q21  International Cultural Exchange

Q22  International Student Exchange and Aid

Q23  International Exchanges, 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 and Technical Assistance

R03  Professional Societies, Associations

R05  Research Institutes and/or Public Policy Analysis

R11  Single Organization Support

R12  Fundraising and/or Fund Distribution

R19  Nonmonetary Support N.E.C.

R20  Civil Rights, Advocacy for Specific Groups

R22  Minority Rights

R23  Disabled Persons' Rights

R24  Women's Rights

R25  Seniors' Rights

R26  Lesbian, Gay Rights

R30  Intergroup, Race Relations

R40  Voter Education, Registration

R60  Civil Liberties Advocacy

R61  Reproductive Rights

R62  Right to Life

R63  Censorship, Freedom of Speech and Press Issues

R67  Right to Die, Euthanasia Issues

R99  Civil Rights, Social Action, Advocacy N.E.C.

**S  Community Improvement, Capacity Building**

S01  Alliance/Advocacy Organizations

S02  Management and Technical Assistance

S03  Professional Societies, Associations

S05  Research Institutes and/or Public Policy Analysis

S11  Single Organization Support

S12  Fundraising and/or Fund Distribution

S19  Nonmonetary Support N.E.C.

S20  Community, Neighborhood Development, Improvement (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 and Technical Assistance

T03  Professional Societies, Associations

T05  Research Institutes and/or Public Policy Analysis

T11  Single Organization Support

T12  Fundraising and/or Fund Distribution

T19  Nonmonetary Support N.E.C.

T20  Private Grantmaking Foundations

T21  Corporate Foundations

T22  Private Independent Foundations

T23  Private Operating Foundations

T30  Public Foundations

T31  Community Foundations

T40  Voluntarism Promotion

T50  Philanthropy, Charity, Voluntarism Promotion, General

T70  Fundraising Organizations That Cross Categories

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 and Technical Assistance

U03  Professional Societies, Associations

U05  Research Institutes and/or Public Policy Analysis

U11 Single Organization Support

U12 Fundraising and/or Fund Distribution

U19 Nonmonetary Support N.E.C.

U20 Science, General

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 and Technical Assistance

V03 Professional Societies, Associations

V05 Research Institutes and/or Public Policy Analysis

V11 Single Organization Support

V12 Fundraising and/or Fund Distribution

V19 Nonmonetary Support N.E.C.

V20 Social Science 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 and Technical Assistance

W03 Professional Societies, Associations

W05 Research Institutes and/or Public Policy Analysis

W11 Single Organization Support

W12 Fundraising and/or Fund Distribution

W19 Nonmonetary Support N.E.C.

W20 Government and Public Administration

W22 Public Finance, Taxation, Monetary Policy

W24 Citizen Participation

W30 Military, Veterans' Organizations

W40 Public Transportation Systems, 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 and Technical Assistance

X03  Professional Societies, Associations

X05  Research Institutes and/or Public Policy Analysis

X11  Single Organization Support

X12  Fundraising and/or Fund Distribution

X19  Nonmonetary Support N.E.C.

X20  Christian

X21  Protestant

X22  Roman Catholic

X30  Jewish

X40  Islamic

X50  Buddhist

X70  Hindu

X80  Religious Media, Communications Organizations

X81  Religious Film, Video

X82  Religious Television

X83  Religious Printing, Publishing

X84  Religious Radio

X90  Interfaith Issues

X99  Religion-Related, Spiritual Development N.E.C.

**Y    Mutual/Membership Benefit Organizations, Other**

Y01  Alliance/Advocacy Organizations

Y02  Management and Technical Assistance

Y03  Professional Societies, Associations

Y05  Research Institutes and/or Public Policy Analysis

Y11  Single Organization Support

Y12  Fundraising and/or Fund Distribution

Y19  Nonmonetary Support N.E.C.

Y20  Insurance Providers, Services

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

*    Reprinted from the *National Taxonomy of Exempt Entities—Core Codes Manual,* published by the Urban Institute and the Foundation Center, September 1998.

**    N.E.C.--Not elsewhere classified.