



NATIONAL CENTER FOR CHARITABLE STATISTICS

The Urban Institute

NTEE-CC Training Guide

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NTEE-CC Training Guide

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Overview

Charitable organizations have played a critical role in the United States since the country was founded. However, obtaining meaningful information about a group of organizations so diverse yet so vital to society becomes impossible without a classification system that groups similar entities 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 the Internal Revenue Code.

The IRS, which classifies organizations based on descriptive data in the organization's application for recognition of tax-exempt status, requested a simplified version of the NTEE to not only increase efficiency, but also provide a better fit into the North American Industry Classification System (NAICS), the international system of accounts for North America used by all federal agencies for reporting purposes.

The National Taxonomy of Exempt Entities – Core Codes (NTEE-CC) was created to meet this challenge. Designed by a team of experts, the NTEE-CC includes approximately two-thirds, or about 400, of the 645 categories in the original NTEE. Though the majority of the differences in the NTEE-CC are a result of the collapsing of lesser-used codes, improvements were also included.

The NTEE-CC Training Guide provides an overview of the system as well as step-by-step instructions on how to classify organizations using NTEE-CC codes. The companion publication, the NTEE-Core Codes 2003 Manual, completes the set with its formal definitions of the codes, an NAICS to NTEE-CC crosswalk, and a detailed subject index for quick keyword access.

Applications and Uses

The NTEE provides a standardized language for describing the vast range of nonprofit organizations. It is used at every stage of the process of defining and collecting statistics, analyzing subsector trends, grants classification and extracting practical information for donors and grantmakers.



Data Collection

The hierarchical coding structure of the NTEE is used to classify organizations in the nation's largest database on U.S. nonprofit organizations created by NCCS, Philanthropic Research, Inc. (PRI)/GuideStar, and the IRS. The IRS Statistics of Income (SOI) program also uses the NTEE for its research databases.



Research

Researchers use the NTEE to identify subsectors for further analysis of capacities and emerging trends. Such analysis guides policy discussions on the national, state, and local levels, and provides an understanding of the vital work of nonprofit organizations.



Grants Classification

Although the NTEE was originally designed to classify types of organizations, it has been used successfully by the Foundation Center, many grantmaking foundations, nonprofit consultants, and commercial grants management software developers to classifying grants, as well as by the nonprofit organizations receiving them.

Exploring the NTEE-CC

The NTEE-CC is an organizational classification system arranged in 26 major groups under 10 basic divisions. Its hierarchical structure allows users to drill down to desired levels of specificity. Groupings of terms outside of the set hierarchy, called subject clusters, help aggregate related organizations that cross hierarchical divisions.

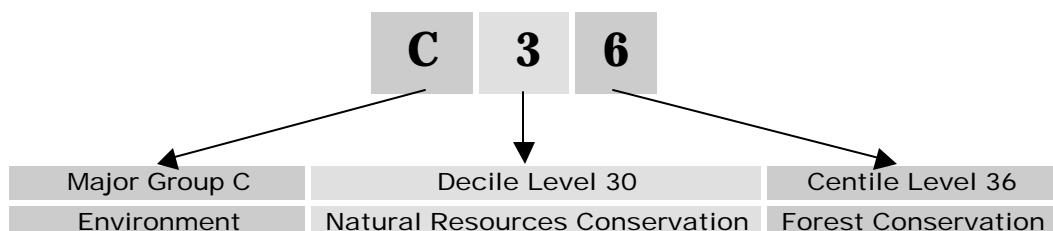
Organization of the NTEE-CC

The NTEE-CC classification system has three levels: major groups, decile level groups, and centile level groups. Codes from the decile and centile levels are sometimes referred to as “purpose codes.” Organizations that exist across all or most of the 26 major groups are treated separately and are given what is known as “common codes.” “99” codes are place holders assigned to organizations when a more specific NTEE classification cannot be determined.

The NTEE-CC uses a mixed notation numbering system as follows:

Major Groups (1 st Digit)	Letter
Decile Level Codes (2 nd Digit)	Number
Centile Level Codes (3 rd Digit)	Number (or, infrequently, a letter)
Common Codes (2 nd -4 th Digits)	Number

As an example of the components of a typical code, C36 Forest Conservation, is shown below.



The set up of the NTEE-CC system allows for many more codes than are currently being used, to allow for future expansion, if needed.

Major Groups: The 26 major groups, designated as A-Z, represent broad subsectors, such as health, education, and youth development in the universe of nonprofit organizations.

Decile Level Groups: At the second-digit level, the major groups are further subdivided by specific activity areas into 140 decile codes. For example, C Environment, includes six decile level groups:

C Environment

- C20 Pollution Abatement & Control
- C30 Natural Resources Conservation & Preservation
- C40 Botanical, Horticultural & Landscape Services
- C50 Environmental Beautification
- C60 Environmental Education
- C99 Environment Not Elsewhere Classified (N.E.C.)

Centile Level Groups: At the third-digit level, the system is expanded by specific types of organizations into 291 centile codes. For example, decile code C30 Natural Resources Conservation & Protection, is divided into 4 centile codes:

C30 Natural Resources Conservation & Preservation

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

Common Codes: Common codes represent activities of organizations, such as research, fundraising, and technical assistance, which are common to all major groups. For example, “05” is the common code for Research Institutes with B05 representing Educational Research, C05 Environmental Research, etc. There are currently seven common codes in use applied to every major group in the same manner. As an example, for environmental organizations they are:

- C01 Environmental Alliances & Advocacy
- C02 Environmental Management & Technical Assistance
- C03 Environmental Professional Societies & Associations
- C05 Environmental Research Institutes & Public Policy Analysis

- C11 Environmental Single Organization Support
- C12 Environmental Fund Raising & Fund Distribution
- C19 Environmental Support Not Classified Elsewhere (N.E.C.)

Summary of Codes

A two-page summary list of all NTEE-CC codes is available at <http://nccs.urban.org/ntee-cc>.

Subject Clusters

Clusters are collections of NTEE-CC codes that are related to one another conceptually rather than hierarchically. Listing them together under broad categories allows researchers to aggregate data on organization types that span nonprofit subectors.

Some groupings typically of interest are displayed below.

CHILDREN + YOUTH

P31	Adoption
N60-N6A	Amateur Sports
A25	Arts Education
N20	Camps
B29	Charter Schools
I72	Child Abuse Prevention
P33	Child Day Care
P30	Children & Youth Services
B20	Elementary & Secondary Schools
C60	Environmental Education
P32	Foster Care
P73	Group Homes
L41	Homeless Shelters (includes runaway shelters)
G98	Pediatrics
H98	Pediatrics Research
A6E	Performing Arts Schools
B21	Preschools
B24	Primary & Elementary Schools
P70	Residential Care
B25	Secondary & High Schools
B28	Special Education
O	Youth Development Major Group
I21	Youth Violence Prevention

FAMILY

P31	Adoption
I72	Child Abuse Prevention
P33	Child Day Care
P30	Children & Youth Services
P46	Family Counseling
E42	Family Planning Centers
P40	Family Services
P45	Family Services for Adolescent Parents
P43	Family Violence Shelters
P32	Foster Care
E92	Home Health Care
L41	Homeless Shelters
P44	In-Home Assistance
E86	Patient & Family Support
B21	Preschools
I70	Protection Against Abuse
E40	Reproductive Health Facilities
I73	Sexual Abuse Prevention
P42	Single Parent Agencies
I71	Spouse Abuse Prevention

HOUSING

P45	Family Services for Adolescent Parents (includes maternity homes)
P43	Family Violence Shelters
P32	Foster Care
P73	Group Homes
I31	Half-Way Houses for Offenders & Ex-Offenders
P74	Hospices
L	Housing & Shelter Major Group
I80	Legal Services (includes housing discrimination/landlord-tenant dispute resolution)
E91	Nursing Facilities
I44	Prison Alternatives
P70	Residential Care
F33	Residential Mental Health Treatment Facilities
P75	Senior Continuing Care Communities
F22	Substance Abuse Treatment (includes group homes/half-way houses)

INDIVIDUALS WITH DISABILITIES

G20	Birth Defects & Genetic Diseases
H20	Birth Defects & Genetic Diseases Research
P86	Blind & Visually Impaired Centers
P80	Centers to Support the Independence of Specific Populations
P87	Deaf & Hearing Impaired Centers
P82	Developmentally Disabled Centers
R23	Disabled Persons' Rights

G25	Down Syndrome
H25	Down Syndrome Research
G41	Eye Diseases, Blindness & Vision Impairments
H41	Eye Diseases, Blindness & Vision Impairments Research
J32	Goodwill Industries
P73	Group Homes
E92	Home Health Care
P44	In-Home Assistance
F30	Mental Health Treatment
E91	Nursing Facilities
E50	Rehabilitative Care
P70	Residential Care
F33	Residential Mental Health Treatment Facilities
J33	Sheltered Employment
B28	Special Education
J30	Vocational Rehabilitation

SENIOR CITIZENS

K34	Congregate Meals
G94	Geriatrics
H94	Geriatrics Research
V36	Gerontology
E92	Home Health Care
P74	Hospices
P44	In-Home Assistance
K36	Meals on Wheels
E91	Nursing Facilities
P81	Senior Centers
L22	Senior Citizens' Housing & Retirement Communities
P75	Senior Continuing Care Communities
R25	Seniors' Rights
P52	Transportation Assistance

VIOLENCE + ABUSE

I72	Child Abuse Prevention
P43	Family Violence Shelters
L41	Homeless Shelters (includes Runaway Shelters)
F40	Hot Lines & Crisis Intervention
I70	Protection Against Abuse
I73	Sexual Abuse Prevention
F42	Sexual Assault Services
I71	Spouse Abuse Prevention
P62	Victims' Services

WOMEN

I72	Child Abuse Prevention
P43	Family Violence Shelters
L41	Homeless Shelters (includes Runaway Shelters)
F40	Hot Lines & Crisis Intervention
I70	Protection Against Abuse
I73	Sexual Abuse Prevention
F42	Sexual Assault Services
I71	Spouse Abuse Prevention
P62	Victims' Services

Researchers can compile subject groupings from the NTEE-CC Keyword Browser, accessible on the NCCS website, as results from keyword searches list all relevant NTEE-CC codes.

Learning to Code

With a clearer understanding of the structure and the concepts of the NTEE-CC, it is time to bridge the gap between theory and application. Although organization classification may be an art not a science, consistency in the use of the codes is the key to their usefulness.

Tools of the Trade

The NTEE-CC Training Guide: The NTEE-CC Training Guide (this guide) is a how-to primer that explains the classification process. Available at <http://nccs.urban.org/ntee-cc/summary.htm>.

The NTEE-Core Codes 2003 Manual: The NTEE-Core Codes 2003 Manual includes general descriptions of the 26 major group areas as well as definitions for each of the 400+ NTEE-CC codes. The lists of codes and terms also include suggestions concerning their use. A detailed alphabetical index offers quick keyword access to the codes. Available at <http://nccs.urban.org/ntee-cc/summary.htm>.

The NTEE-CC Reference Guides: A summary list of NTEE-CC codes; an NTEE-CC Quick Reference Guide, a two-page “short course” to the NTEE; and the “501(c)Other→NTEE-CC Reference Chart,” a look-up table between the NTEE-CC and all of the sections of the IRS Code including 501(c)(3) organizations are all available at <http://nccs.urban.org/ntee-cc/summary.htm>.

The NTEE-CC Keyword Browser: An interactive keyword browser allows for instant access to the NTEE-CC system. Search results list all matching NTEE-CC codes. Links to definitions and code-specific tips are a just click away. Available at <http://nccs.urban.org/ntee-cc/summary.htm>.

The NCCS Web Site: The NCCS web site is a virtual one-stop-shop for learning how to code. All of the materials cited above are searchable and are also available for download.

Interactive links to NTEE-CC code definitions as well as the keyword browser are invaluable tools for those users who want real-time assistance. Additional resources

include detailed crosswalks to other classification systems, such as the North American Industry Classification System (NAICS), the international system of accounts for North America, the Standard Industrial Classification (SIC), and the International Classification of Non-Profit Organizations (ICNPO).

Sources of Information

IRS Application Forms: Organizations seeking recognition of exemption from federal income tax must use specific application forms; either IRS Form 1023 used by organizations applying for 501(c)(3) status or IRS Form 1024, for all others. Each application for exemption must be accompanied by an organization's organizing documents, that is, Articles of Incorporation, Articles of Association, Constitution, or other enabling document; current bylaws; and full descriptions of the purposes and activities, either actual or proposed of the organization. Although clearly a treasure trove of information, copies of IRS Forms 1023 and 1024 are not in the public domain and are not readily available.



IRS Forms 990: These financial disclosure forms filed by charities with the Internal Revenue Service provide specific information on a charity's revenues, expenses, executive salaries, board members, programs and activities. Program descriptions and Statement of Organization Purpose contained on the forms are often all one needs to successfully determine an organization's correct NTEE classification.

GuideStar: The GuideStar web site at www.guidestar.org provides access to IRS Forms 990 as well as additional information supplied by the organizations.

Organization Web Sites: When available, links to the nonprofit organizations' web sites offer even more valuable information including mission statements and activities.

Putting It All Together

It is time to start coding. This section of the guide will present sample organizations and walk through the steps needed to classify them. Along the way, strategies for classifying organizations as well as common pitfalls will be discussed.

Private Foundations: It might seem like an odd way to start, but the first question to ask is whether or not an organization is a private foundation. Private foundations are treated differently in the coding system than other types of nonprofits. A foundation is an entity with a principal purpose of making grants to unrelated organizations or institutions or to individuals for scientific, educational, cultural, religious, or other charitable purposes. This broad definition encompasses two foundation types: private foundations and public foundations. The major distinguishing characteristic of a private foundation is that most of its funds come from one source, whether an individual, a family, or a corporation.

The best way to identify private foundations is to refer to the formal determination made by the Internal Revenue Service. All private foundations must file the Form 990-PF. Check the NCCS web site at <http://nccs.urban.org/990/> for access to these forms.

If the organization is a private foundation, then it should be coded only with codes T20, T21, T22, or T23. Refer to the NCCS web site or the NTEE-Core 2003 Codes Manual for definitions of these codes and detailed descriptions on which code to use.

For the purposes of this guide, the remaining examples will not include any additional private foundations.

Focus on Organizational Type: Rotary International and Kiwanis International highlight the NTEE-CC approach to classifying organization. While both of these organizations are often thought of by the general public as “service clubs” (S80) their missions are different.

Rotary is an organization of business and professional leaders united worldwide who provide humanitarian service, encourage high ethical standards in all vocations, and help build goodwill and peace in the world.

Kiwanis is a thriving organization of service and community-minded individuals who support children and young adults around the world.

NTEE-CC should capture, first and foremost, what an organization is and not what it does. Thus, service clubs such as Rotary and Kiwanis, should be coded in the S80 grouping as Service Clubs.

Institutional Purpose vs. Activities: Next we'll code an organization called “North Branch Homeless, Inc.” As the organization has something to do with serving the homeless, a quick check for the keyword “homeless” on the NCCS NTEE-CC Keyword Browser yields four targeted NTEE-CC codes to narrow the search:

- D20 Animal Protection & Welfare
- K35 Soup Kitchens
- L41 Homeless Shelters
- P85 Homeless Centers

At this point, if unfamiliar with any of the codes, or deem any to be irrelevant (D20 Animal Protection & Welfare), review their definitions and then take a closer look at the organization's institutional purpose. The key to coding with the NTEE-CC is understanding that the focus is on the purpose of the organization, rather than its activity, although they are often related. A hospital provides health care. An elementary school provides education.

Sometimes, the connection is not as direct. A YMCA should be coded as a P27, even though it often provides recreation (Major Group N); it may also provide adult education (Major Group B); and can even provide HIV/AIDS awareness and prevention programs (Major Group G). A homeless shelter (L41) provides a temporary place to stay for people who have no permanent housing, but should not be coded as a soup kitchen (K35), even if it offers a food program.

The information on “North Branch Homeless, Inc.”’s IRS Form 990 below reveals that the organization is a homeless shelter and should be coded accordingly. Even though “North Branch Homeless, Inc.” provides psychological counseling and meals, its institutional purpose is consistent with the Homeless Shelters definition and should be coded L41.

Part III - Statement of Program Service Accomplishments	Program Service Expense (Report on 990 lines 1-10) (Do not include expenses for capital assets)
What is the organization's primary exempt purpose? To provide shelter for homeless women	
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. Section 513(c)(5) & (6) organizations & section 501(c)(29) non-revenue sharing entities must also enter the amount of grants & allocations, to others.	
* Shelter Program. Provides transitional shelter for homeless women throughout the year. (Grants and allocations \$ 0)	272,989
* Transitional Living Services. Provides psychiatric counseling to the residents and also teaches the basic skills for independent living. (Grants and allocations \$ 0)	94,599
* Dinner Program. Provides homeless women with dinner seven nights a week. (Grants and allocations \$ 0)	45,214
* Sister Circle Program. Provides permanent housing and supportive services for up to ten women at any one time having HIV/AIDS and a history of substance abuse. (Grants and allocations \$ 0)	25,614
* Other program services: Pathways (Grants and allocations \$ 0)	1,140
Total of Program Service Expenses (should equal line 40, column (B), program services)	439,556

Organizations that can be coded in multiple Major Groups: Sometimes organizations do not have easily coded institutional purposes. For example, “Play Ball” offers scholarships to promising high school soccer players and runs soccer skills clinics to neighborhood children. Is “Play Ball” a scholarship organization (B82) or a soccer club (N64)? At this point, the more information available, the easier the coding. The IRS Forms 1023/24 or Forms 990 can give very specific information about the programmatic priorities of an organization. In this case, as both the scholarship program and the skills clinic program receive relatively equal expense allocations, but as the scholarship component is listed first on the organization’s Form 990, “Play Ball” should be coded as a B82.

NTEE-CC Coding Tip

Avoid coding based only on the name of the organization. “Wee Care for Tots” is probably a day care center, but “The Blue Flower Center” is not a garden club, as one might assume, but rather an nonprofit arts organization. Check the organization’s mission statement as a starting point.

Voluntary Health Organization & Medical Research: Coding voluntary health organizations and organizations involved in medical research can sometimes be challenging because the codes in Major Group G – Diseases, Disorders, Medical Disciplines, and Major Group H – Medical Research are not mutually exclusive. Does an organization that is active in the prevention or treatment of lung cancer belong in G30 – Cancer or in G45 – Lung Disease? Similarly, should organizations that conduct research on Parkinson’s Disease be classified as an H50 Nerve, Muscle, Bone Research organization or as an H80 – Specifically Named Disease Research organization?

The NTEE-CC Keyword Browser located on the NCCS website has extensive keywords to help users pinpoint the correct code. To ensure consistent coding, follow the rules section of this guide.

Use of Common Codes: While environmental research organizations are coded as C05, such research can cover a lot of issues—from global warming patterns to renewable energy resources to the deforestation of the Amazon River Basin. How can one distinguish between all the possible avenues for research within the environmental subsector? NTEE-CC allows such distinctions to be made by attaching a fourth digit taken from the decile level of a major group. Follow the examples below to see how this is done.

Solid Waste Management R&D Inc. NTEE-CC Code C052

C05 (environmental research institutes & public policy analysis)
C20 (pollution abatement & control)
C052

Save our Forests Now! NTEE-CC Code C013

C01 (alliances & advocacy)
C30 (natural resources conservation & protection)
C013

The Wilderness Fund NTEE-CC Code C113

C11 (single organization support)
C30 (natural resources conservation & protection)
C113

Ready, Set, Code: You are now ready to become expert users and coders of the NTEE-CC. The resources for learning about the classification system and for researching an organization have been laid out. Refer to Chapter 4 for classification rules and guides for ready reference.

NTEE-CC Reference Guides

The NTEE-CC Reference Guides series is included for quick look-up. For the latest versions of these materials check the NCCS web site at <http://nccs.urban.org/ntee-cc/summary>.

Classification Rules

General Rules

1. Code an organization based first on its institutional purpose. If this is not possible, code based on the major programmatic activities of the organization.
2. Code an organization to the most specific code available. For example, code day care centers as P33 and not P30.
3. If an organization's purpose encompasses multiple activities within a hierarchical grouping, code to the most appropriate level. For example, code multipurpose children's welfare organizations as P30 and not P31, P32, or P33.
4. Use "99" codes within major groups when subsectors can be identified but more specific designations cannot be determined. Use Z99 when the nature of the organization is undeterminable or an appropriate code is not available.
5. If an organization's programs are split evenly between two major groups, code to the first subsector listed.
6. If an organization's programs are dispersed throughout Major Groups I-P, encompassing the broad human services sector, code from major group P Human Services.
7. If an organization's programs are dispersed throughout the Housing, Employment, and Community Improvement major groups, code from the Community Improvement major group.

8. In cases where purpose codes and common codes are interchangeable, for instance, S052 Management & Technical Assistance – Nonprofit Management and S50 Nonprofit Management, code with the purpose code (S50).

Rules for Specific Codes

9. Use A20, I20, J20, L20, P20, S20, U20, or V20, to code multipurpose organizations within those specific major groups.
10. Use B60 Adult Education for general adult education and use common code 02 Management & Technical Assistance within an appropriate major group for professional continuing education.
11. Code organizations exempt under IRC 501(c)(6) as common code 03 within an appropriate major group, if possible, and as S41 only if a major group designation cannot be determined or if the organization's purposes cross major groups.
12. Code Private Foundations in codes T20-T23 only.
13. The order for classifying voluntary health organizations and medical research facilities are as follows:

All types of cancer, regardless of body system, are classified in the G30 and H30 decile level grouping.

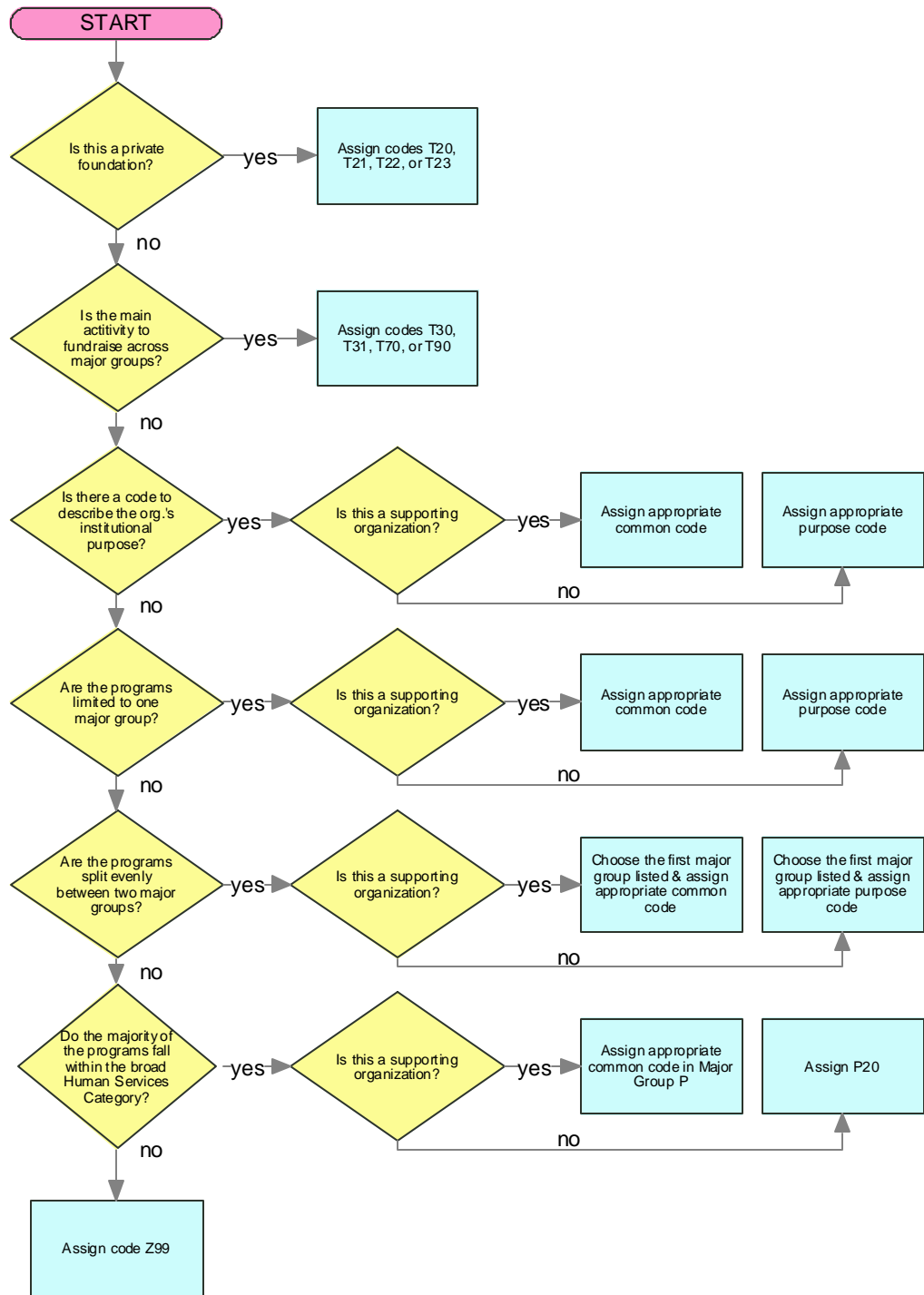
All remaining diseases and disorders are classified by body system or type of malady.

Remaining diseases that have names are classified in the G80 and H80 decile-level grouping.

Remaining diseases that do not have names and do not fit in any one decile level grouping are classified in G99 or H99.

Medical Disciplines and Specialties are classified in the G90 or H90 decile level grouping.

NTEE-CC Coding Flowchart



NTEE-CC Quick Reference Guide

Common Codes

- 01, 02, 03, 05 Activities of organizations that are common to all major groups
- When a common code replicates a purpose code, use the purpose code.
- Example: USE S50, not S025
- 11, 12, 19 Organizations which support other organizations
- USE 11 for financial support for a single organization
 - USE 12 for financial support for multiple organizations
 - USE 19 for nonfinancial support of one or more orgs.
- Use of the 4th Digit Combines common codes with decile-level codes. Example: E11 combined with E20 becomes E112 - Hospital Fund Raising
- USE B112 or B122 for K-12 fund raising; Example: school booster clubs
 - USE B114 or B124 for higher education fund raising
 - USE E112 or E122 for hospital fund raising

Arts, Culture, and Humanities

- A. Arts, Culture & Humanities Includes philosophy organizations; historical societies and historic preservation
- USE A25/A6E for nondegree-granting arts education/performing arts schools
 - USE A50 for halls of fame
 - USE P86 for recording for the blind

Education

- B. Education Includes religious schools (Parochial, Yeshivas, etc.); libraries
- USE B20 for K-12 religious education
 - USE B60 for professional and adult continuing education

Environment and Animals

- C. Environment Organizations that preserve, protect and improve the environment
- USE C60 for nondegree-granting environmental education and outdoor adventure programs (e.g., Outward Bound)
- D. Animal-Related Includes wildlife habitats
- USE D60 for animal clubs
 - USE P86 for seeing eye dog organizations

Health

E. Health Care	Includes hospitals, clinics, family planning, rehabilitative medicine, health support services, public health, HMOs and nursing facilities <ul style="list-style-type: none">•USE E70 for immunization programs•USE E91 for nursing homes
F. Mental Health & Crisis Intervention	Includes substance abuse services <ul style="list-style-type: none">•USE F20, F21, F22 for alcohol/substance abuse•USE F33 for group homes - mental health related•USE P73 for group homes for individuals with disabilities including mental retardation•USE F60 for counseling, support groups under the leadership of professionally-trained counselors•USE P46 for family counseling
G. Diseases, Disorders & Medical Disciplines	Voluntary health organizations engaged in service, education, research <ul style="list-style-type: none">•Examples: American Cancer Society, Alzheimer's Disease and Related Disorder Association•USE G90-G9B for medical professional societies such as The American Association of Neurological Surgeons
H. Medical Research	Only function is health-related research <ul style="list-style-type: none">•Example: Cancer Research Institute
Human Services	
I. Crime & Legal-Related	Includes legal services <ul style="list-style-type: none">•USE I80 for Legal Aid
J. Employment	Includes labor unions <ul style="list-style-type: none">•USE J32 for Goodwill Industries
K. Food, Agriculture & Nutrition	Includes soup kitchens as well as agricultural cooperatives <ul style="list-style-type: none">•Examples: Houston Food Bank, American Farmland Trust
L. Housing & Shelter	Organizations whose primary purpose is to meet housing needs <ul style="list-style-type: none">•USE L20 for Habitat for Humanity•USE L21 for all publicly-subsidized housing including publicly-subsidized housing for seniors and the developmentally disabled. Includes Section 8 and Section 202 of the Housing and Urban Development Act•USE L22 for senior citizens' housing/retirement homes without income restrictions
M. Public Safety, Disaster Preparedness & Relief	Includes flood protection and control <ul style="list-style-type: none">•USE M40 for general safety education and accident prevention

- N. Recreation & Sports Includes camps, camping programs; parks and playgrounds
 •USE N52 for fairs and festivals; Example: First Night New Year's Celebrations
- O. Youth Development Includes organizations involved in developing leadership and social skills among children and youth
 •USE O20, O21, O22, O23 for scouting organizations
- P. Human Services Includes group homes (nonmental health related) and services to promote the independence of specific population groups (aging, developmentally disabled, immigrants, homeless, blind, deaf)
 •USE P20 for religious welfare (Catholic Charities, Lutheran Social Service)
 •USE P70 for residential/ custodial care
 •USE P75 for senior continuing care communities (facilities with multiple levels of care; can include skilled nursing care)
 •USE P80-87 for specific populations

International, Foreign Affairs

- Q. International, Foreign Affairs & National Security Organizations whose primary focus is to support activities outside the U.S.
 •Examples: Amnesty International, UNICEF, Kenyan Children Foundation, Foreign Policy Association

Public, Societal Benefit

- R. Civil Rights, Social Action & Advocacy Includes organizations that protect and promote the broad civil rights and civil liberties of individuals and specific groups
 •USE R40 for voter education/registration
 •Examples: American Civil Liberties Union, Children's Defense Fund and the Freedom of Information Foundation
- S. Community Involvement & Capacity Building Includes economic development in both urban and rural communities
 •USE S20 for community development corporations
 •Examples of S81: Junior Leagues, Pilot Clubs, Altrusa
 •Examples of S82: Rotary, Knights of Columbus, Kiwanis, 100 Black Men, Inc.
- T. Philanthropy, Voluntarism & Grantmaking Foundations Organizations that donate money across major groups (such as community funds and federated giving programs like United Way); organizations active in the field of philanthropy
 •USE T20-T23 for private grantmaking foundations that are required to file a 990-PF
 •USE T22 for Family Foundations required to file a 990 PF
 •USE T31 for grantmakers who are restricted to a geographical area
 •USE T40 for voluntarism promotion

U. Science & Technology	Organizations that promote or conduct research and study in the physical and life sciences, engineering and technology <ul style="list-style-type: none"> •USE Common Code U05 ONLY for Science and Technology Research Institutes that conduct public policy analysis
V. Social Science	Organizations whose primary purpose is to promote the study or teaching of, or conduct research in social sciences <ul style="list-style-type: none"> •USE Common Code V05 ONLY for Social Science Research Institutes that conduct public policy analysis
W. Public & Societal Benefit	Includes organizations that support or provide infrastructure services <ul style="list-style-type: none"> •USE W20 for government/public administration and quasi-governmental organizations
Religion Related	
X. Religion-Related	Includes ministries, missions, bible camps where the emphasis is on religious doctrine <ul style="list-style-type: none"> •USE X20 for Orthodox and Latter-day Saint churches, ministries, missions or missionary activities, or bible camps ONLY •USE X21 for Protestant churches, ministries, mission or missionary activities, or bible camps •USE X22 for Roman Catholic churches, ministries, mission or missionary activities, or bible camps •USE X80-84 for religious media/broadcasting
Mutual/membership Benefit	
Y. Mutual & Membership benefit	Organizations whose benefits are distributed primarily to their own members, including many 501(c)(others) <ul style="list-style-type: none"> •Examples: Good Shepherd Home Workers Compensation Trust, College Retirement Equity Fund and the Honorable Order of Kentucky Colonels
Unknown, Unclassified	
Z. Unknown	This is a temporary code for organizations until information is available to classify the entity in major groups A through Y

501(c)Other→NTEE-CC Reference Chart

Section of 1986 Code	Description of Organization	General Nature of Organization	NTEE-CC Code
501(c)(1)	Corporations Organized Under Act of Congress (including Federal Credit Unions)	Instrumentalities of the United States	W20
501(c)(2)	Title Holding Corporation for Exempt Organization	Holding Title to property of an exempt organization	S47
501(c)(3)	Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or Amateur Sports Competitions, or Prevention of Cruelty to Children or Animals Organizations	Activities of nature implied by description of organization	Major Groups A-Z
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees	Promotion of community welfare; charitable, educational or recreational	Major Groups A-Z
501(c)(5)	Labor, Agricultural, and Horticultural Organizations	Educational or instructive, the purpose being to improve conditions of work, and to improve products and efficiency	C42, J40, K20, K26, K28
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.	Improvement of business conditions of one or more lines of business	S41, S46, S47, Common Codes 1-3
501(c)(7)	Social and Recreation Clubs	Pleasure, recreation, social activities	D60, D61, N50, N60-N6A
501(c)(8)	Fraternal Beneficiary Societies and Associations	Lodge providing for payment of life, sickness, accident, or other benefits to members	S80, S81, S82, Y40
501(c)(9)	Voluntary Employees' Beneficiary Associations	Providing for payment of life, sickness, accident, or other benefits to members	Y43, Y44
501(c)(10)	Domestic Fraternal Societies and Associations	Lodge devoting its net earnings to charitable, fraternal, and other specified purposes. No life, sickness, or accident benefits to members	Y42
501(c)(11)	Teachers' Retirement Fund Associations	Teachers' association for payment of retirement benefits	Y33
501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, Etc.	Activities of a mutually beneficial nature similar to those implied by the description of class of organization	K20, W80, Y22
501(c)(13)	Cemetery Companies	Burials and incidental activities	Y50
501(c)(14)	State Chartered Credit Unions, Mutual Reserve Funds	Loans to members	W60, W61
501(c)(15)	Mutual Insurance Companies or Associations	Providing insurance to members substantially at cost	Y23
501(c)(16)	Cooperative Organizations to Finance Crop Operations	Financing crop operations in conjunction with activities of a marketing or purchasing association	K20
501(c)(17)	Supplemental Unemployment Benefit Trusts	Provides for payment of supplemental unemployment compensation benefits	Y24
501(c)(18)	Employee Funded Pension Trust (created before June 25, 1959)	Payment of Benefits under a pension plan funded by employees	Y34
501(c)(19)	Post or Organization of Past or Present Members of the Armed Forces	Activities implied by nature of organization	W30
501(c)(21)	Black Lung Benefits Trust	Funded by coal mine operators to satisfy their liability for disability or death due to black lung diseases	E80
501(c)(22)	Withdrawal Liability Payment Fund	To provide funds to meet the liability of employers withdrawing from a multi-employer pension fund	Y35
501(c)(23)	Veterans Organizations (created before 1880)	To provide insurance and other benefits to veterans	W30
501(c)(25)	Title Holding Corporations or Trusts with Multiple Parents	Holding Title and paying over income from property to 35 or fewer parents or beneficiaries	S47, Y30
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals	Provides health care coverage to high-risk individuals	E80
501(c)(27)	State-Sponsored Workers' Compensation Reinsurance Organization	Reimburses members for losses under workers' compensation acts	Y25

