

Online Compendium of Federal and State Regulations for U.S. Nonprofit Organizations

Tax-Exempt Organization Reference Chart

Derived from "[IRS Publication 557: Tax-Exempt Status for Your Organization \(1997\)](#)"

Note: This table may not include every type of organization that qualifies for some form of federal tax-exemption. It should not be considered legal advice or otherwise used to determine matters of law, and is provided for educational purposes only. Please use official IRS materials to insure your information is completely up-to-date and accurate.

Section of 1986 Tax Code	Description of organization	General nature of activities	Application Form	Annual return required to be filed	Contributions allowable
501(c)(1)	Corporations Organized Under Act of Congress (including Federal Credit Unions)	Instrumentalities of the United States	No Form	None	Yes, if made for exclusively public purposes
501(c)(2)	Title Holding Corporation For Exempt Organization	Holding title to property of an exempt organization	1024	990 ¹ or 990EZ ⁸	No ²
501(c)(3) (also here)	Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or	Activities of nature implied by description of class of organization	1023	990 ¹ , 990EZ ⁸ , or 990-PF	Yes, generally
All 501(c)(3) organizations are further categorized as one of five types under IRC 509(a) :					
		Sub-class	Section	Description	

	International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations		Private foundations	All 501(c)(3) organizations that don't qualify as public charities. Some private foundations are additionally subclassified as private operating foundations or private non-operating foundations, which receive some of the advantages of public charities.	
			Public charities	509(a)(1)	Publicly-supported charities.
				509(a)(2)	Exempt purpose activity-supported charities.
				509(a)(3)	Supporting organizations for 509(a)(1) or 509(a)(2) charities.
				509(a)(4)	Public safety charities.
501(c)(4) (also here)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees	Promotion of community welfare; charitable, educational or recreational	1024	990¹ or 990EZ⁸	No, generally 2,3
501(c)(5) (also here)	Labor, Agricultural, and Horticultural Organizations	Educational or instructive, the purpose being to improve conditions of work, and to improve products and efficiency	1024	990¹ or 990EZ⁸	No ²
501(c)(6) (also here)	Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.	Improvement of business conditions of one or more lines of business	1024	990¹ or 990EZ⁸	No ²

501(c)(7) (also here)	Social and Recreation Clubs	Pleasure, recreation, social activities	1024	990¹ or 990EZ⁸	No ²
501(c)(8) (also here)	Fraternal Beneficiary Societies and Associations	Lodge providing for payment of life, sickness, accident, or other benefits to members	1024	990¹ or 990EZ⁸	Yes, if for certain Sec. 501(c)(3) purposes
501(c)(9) (also here)	Voluntary Employees' Beneficiary Associations	Providing for payment of life, sickness, accident or other benefits to members	1024	990¹ or 990EZ⁸	No ²
501(c)(10) (also here)	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	1024	990¹ or 990EZ⁸	Yes, if for certain Sec. 501(c)(3) purposes
501(c)(11)	Teachers' Retirement Fund Associations	Teachers' association for payment of retirement benefits	No Form ⁶	990¹ or 990EZ⁸	No ²
501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone	Activities of a mutually beneficial nature similar to those implied by the description of class of organization	1024	990¹ or 990EZ⁸	No ²

	Companies, Etc.				
501(c)(13)	Cemetery Companies	Burials and incidental activities	1024	990¹ or 990EZ⁸	Yes, generally
501(c)(14)	State Chartered Credit Unions, Mutual Reserve Funds	Loans to members	No Form ⁶	990¹ or 990EZ⁸	No ²
501(c)(15)	Mutual Insurance Companies or Associations	Providing insurance to members substantially at cost	1024	990¹ or 990EZ⁸	No ²
501(c)(16)	Cooperative Organizations to Finance Crop Operations	Financing crop operations in conjunction with activities of a marketing or purchasing association	No Form ⁶	990¹ or 990EZ⁸	No ²
501(c)(17) (also here)	Supplemental Unemployment Benefit Trusts	Provides for payment of supplemental unemployment compensation benefits	1024	990¹ or 990EZ⁸	No ²
501(c)(18)	Employee Funded Pension Trust (created before June 25, 1959)	Payment of benefits under a pension plan funded by employees	No Form ⁶	990¹ or 990EZ⁸	No ²
501(c)(19)	Post or Organization of Past or Present Members of the Armed	Activities implied by nature of organization	1024	990¹ or 990EZ⁸	No, generally ⁷

	Forces				
501(c)(20)	Group Legal Services Plan Organizations	n/a	n/a	n/a	n/a
501(c)(21)	Black Lung Benefit Trusts	Funded by coal mine operators to satisfy their liability for disability or death due to black lung diseases	No Form ⁶	990-BL	No ⁴
501(c)(22)	Withdrawal Liability Payment Fund	To provide funds to meet the liability of employers withdrawing from a multi-employer pension fund	No Form ⁶	990 or 990EZ ⁸	No ⁵
501(c)(23)	Veterans Organization (created before 1880)	To provide insurance and other benefits to veterans	No Form ⁶	990 or 990EZ ⁸	No, generally ⁷
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	1024	990 or 990EZ	No
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals	Provides health care coverage to high-risk individuals	No Form ⁶	990 ¹ or 990EZ ⁸	No

501(c)(27)	State-Sponsored Workers' Compensation Reinsurance Organization	Reimburses members for losses under workers' compensation acts	No Form ⁶	990 ¹ or 990EZ ⁸	No
501(d)	Religious and Apostolic Associations	Regular business activities. Communal religious community	No Form	1065 ⁹	No ²
501(e)	Cooperative Hospital Service Organizations	Performs cooperative services for hospitals	1023	990 ¹ or 990EZ ⁸	Yes
501(f)	Cooperative Service Organizations of Operating Educational Organizations	Performs collective investment services for educational organizations	1023	990 ¹ or 990EZ ⁸	Yes
501(k)	Child Care Organization	Provides care for children	1023	990 or 990EZ ⁸	Yes
501(n)	Charitable Risk Pools	Pools certain insurance risks of 501(c)(3)	1023	990 ¹ or 990EZ ⁸	Yes
521(a)	Farmers' Cooperative Associations	Cooperative marketing and purchasing for agricultural producers	1028	990-C	No

¹ For exceptions to the filing requirement, see [Chapter 2](#) and the [Form instructions](#).

² An organization exempt under a Subsection of Code section 501 other than (c)(3), may establish a charitable fund, contributions to which are deductible. Such a fund must itself meet the requirements of section 501(c)(3) and the related notice requirements of section 508(a).

- ³ Contributions to volunteer fire companies and similar organizations are deductible, but only if made for exclusively public purposes.
- ⁴ Deductible as a business expense to the extent allowed by [Code section 192](#).
- ⁵ Deductible as a business expense to the extent allowed by [Code section 194A](#).
- ⁶ Application is by letter to the address shown on [Form 8718](#). A copy of the organizing document should be attached and the letter should be signed by an officer.
- ⁷ Contributions to these organizations are deductible only if 90% or more of the organization's members are war veterans.
- ⁸ For limits on the use of Form 990EZ, see [Chapter 2](#) and the [general instructions for Form 990EZ \(or Form 990\)](#).
- ⁹ Although the organization files a partnership return, all distributions are deemed dividends. The members are not entitled to "pass-through" treatment of the organization's income or expenses.

Selected IRS Forms

- [Form 990](#): Return of Organization Exempt from Income Tax [[Instructions](#)]
- [Form 990EZ](#): Short Form Return of Organization Exempt from Income Tax [[Instructions](#)]
- [Form 990 Schedule A](#): Organization Exempt Under Section 501(c)(3) [[Instructions](#)]
- [Form 990BL](#): Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons [[Instructions](#)]
- [Form 990C](#): Farmers' Cooperative Association Income Tax Return [[Instructions](#)]
- [Form 990 PF](#): Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation [[Instructions](#)]
- [Form 1065](#): U.S. Partnership Return of Income [[Instructions](#)]
- [Form 1023](#): Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
- [Form 1024](#): Application for Recognition of Exemption Under Section 501(a) for Determination Under Section 120 of the Internal Revenue Code
- [Form 1028](#): Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code [[Instructions](#)]
- [Form 8718](#): User Fee for Exempt Organization Determination Letter Request
- [Publication 557](#): Tax-Exempt Status for Your Organization [also in [Web/HTML format](#)]

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