



Internal Revenue Service Subsection Codes for Tax-Exempt Organizations

The following chart lists the different kinds of tax-exempt organizations and whether or not contributions to them are tax deductible. It is based on [IRS Publication 557](#) and [T.D. 8818](#). For more information, see IRS Publication 557 and T.D. 8818 or consult your tax advisor.

Section of Code	Description of Categories	Annual Return Required to Be Filed	Disclosure Requirements	Contributions Allowable
501(c)(1)	Corporations Organized under Act of Congress (including Federal Credit Unions)	None	None	Yes, if made for exclusively public purposes
501(c)(2)	Title Holding Corporation for Exempt Organization	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No ²
501(c)(3)	Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations	Form 990 ¹ , 990-EZ ⁸ , or 990-PF	Form 990, 990-EZ, or 990-PF Form 1023	Yes, generally
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No, generally ^{2,3}
501(c)(5)	Labor, Agricultural, and Horticultural Organizations	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No ²
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No ²
501(c)(7)	Social and Recreational Clubs	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No ²
501(c)(8)	Fraternal Beneficiary Societies and Associations	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	Yes, for certain Sec. 501(c)(3) purposes
501(c)(9)	Voluntary Employees Beneficiary Associations	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No ²
501(c)(10)	Domestic Fraternal Societies and Associations	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	Yes, for certain Sec. 501(c)(3) purposes
501(c)(11)	Teacher's Retirement Fund Associations	Form 990 ¹ or 990-EZ ⁸		No ²

			Form 990 or 990-EZ Form 1024	
501(c) (12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, Etc.	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No ²
501(c) (13)	Cemetery Companies	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	Yes, generally
501(c) (14)	State Chartered Credit Unions, Mutual Reserve Funds	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No ²
501(c) (15)	Mutual Insurance Companies or Associations	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No ²
501(c) (16)	Cooperative Organizations to Finance Crop Operations	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No ²
501(c) (17)	Supplemental Unemployment Benefit Trusts	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No ²
501(c) (18)	Employee Funded Pension Trust (created before June 25, 1959)	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No ²
501(c) (19)	Post or Organization of Past or Present Members of the Armed Forces	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No, generally ⁷
501(c) (21)	Black Lung Benefit Trusts	Form 990-BL	Form 990-BL (except Schedule A)	No ⁴
501(c) (22)	Withdrawal Liability Payment Fund	Form 990 or 990-EZ ⁸	Form 990 or 990-EZ	No ⁵
501(c) (23)	Veterans Organizations (created before 1880)	Form 990 or 990-EZ ⁸	Form 990 or 990-EZ	No, generally ⁷
501(c) (25)	Title Holding Corporations or Trusts with Multiple Parents	Form 990 or 990-EZ	Form 990 or 990-EZ Form 1024	No
501(c) (26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1024	No
501(c) (27) ¹¹	State-Sponsored Workers' Compensation Reinsurance Organization	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ	No
501(c) (28) ¹²	National Railroad Retirement Investment Trust	Not yet determined	None	No
501(d)	Religious and Apostolic Associations	Form 1065 ⁹	Form 1065 (except Schedule K-1)	No ²
501(e)	Cooperative Hospital Service Organizations	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1023	Yes

501(f)	Cooperative Service Organizations of Operating Educational Organizations	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1023	Yes
501(k)	Child Care Organizations	Form 990 or 990-EZ ⁸	Form 990 or 990-EZ Form 1023	Yes
501(n)	Charitable Risk Pools	Form 990 ¹ or 990-EZ ⁸	Form 990 or 990-EZ Form 1023	Yes
521(a)	Farmers' Cooperative Associations	Form 990-C	Form 990-C	No
4947(a)(1)	Non-Exempt Charitable Trusts	Form 990-PF	Form 990-PF	No ¹³
4947(a)(2)	Split-Interest Trust	Form 5227	None	No ¹⁴
170(c)(1)	Government Entity	None	None	Yes, if made for exclusively public purposes

1. For exceptions to the filing requirement see chapter 2 of Publication 557 and the general instructions for Form 990.
2. An organization exempt under a subsection of Code sec. 501 other than 501(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 are of the organization's members are war veterans.
8. For limits on the use of Form 990-EZ, see chapter 2 of Publication 557 and the general instructions for Form 990-EZ (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.
10. Form 1120-POL is required only if the organization has taxable income as defined in IRC 527(c).
11. 501(c)(27) organizations (State-Sponsored Workers' Compensation Reinsurance Organizations) do not appear on GuideStar because they are not included on the I.R.S. Business Master File (BMF).
12. There is only one 501(c)(28) organization (the National Railroad Retirement Investment Trust), which was created by an act of Congress. It is not included on the BMF and therefore does not appear on GuideStar.
13. Only the person(s) who established a 4947(a)(1) non-exempt charitable trust may contribute to it.
14. Only the person(s) who established a split-interest trust may contribute to it.

