

## 501(c) ? NTEE-CC REFERENCE CHART

<b>Section of 1986 Code</b>	<b>Description of Organization</b>	<b>General Nature of Organization</b>	<b>NTEE-CC Code</b>
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	Y41
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