

## Organization Reference Chart

Section of 1986 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 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>2</sup>
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	Activities of nature implied by description of class of organization	1023, 1023-EZ	990 <sup>1</sup> or 990-EZ <sup>8</sup> , or 990-PF	Yes, generally
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees	Promotion of community welfare; charitable, educational, or recreational	May self-declare, 1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No, generally <sup>2, 3</sup>
501(c)(5)	Labor, Agricultural, and Horticultural Organizations	Educational or instructive, the purpose being to improve conditions of work, and to improve products of efficiency	May self-declare, 1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>2</sup>
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, etc.	Improvement of business conditions of one or more lines of business	May self-declare, 1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>2</sup>
501(c)(7)	Social and Recreational Clubs	Pleasure, recreation, social activities	May self-declare, 1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>2</sup>
501(c)(8)	Fraternal Beneficiary Societies and Associations	Lodge providing for payment of life, sickness, accident or other benefits to members	1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	Yes, if for certain Sec. 501(c)(3) purposes
501(c)(9)	Voluntary Employees Beneficiary Associations	Providing for payment of life, sickness, accident, or other benefits to members	1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>2</sup>
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	1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	Yes, if for certain Sec. 501(c)(3) purposes
501(c)(11)	Teachers' Retirement Fund Associations	Teachers' association for payment of retirement benefits	Letter <sup>6</sup>	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>2</sup>
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	1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>2</sup>
501(c)(13)	Cemetery Companies	Burials and incidental activities	1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	Yes, generally
501(c)(14)	State-Chartered Credit Unions, Mutual Reserve Funds	Loans to members	Letter <sup>6</sup>	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>2</sup>
501(c)(15)	Mutual Insurance Companies or Associations	Providing insurance to members substantially at cost	1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>2</sup>
501(c)(16)	Cooperative Organizations to Finance Crop Operations	Financing crop operations in conjunction with activities of a marketing or purchasing association	Form 1120-C <sup>5</sup>	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>2</sup>
501(c)(17)	Supplemental Unemployment Benefit Trusts	Provides for payment of supplemental unemployment compensation benefits	1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>2</sup>
501(c)(18)	Employee Funded Pension Trust (created before June 25, 1959)	Payment of benefits under a pension plan funded by employees	Letter <sup>6</sup>	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>2</sup>
501(c)(19)	Post or Organization of Past or Present Members of the Armed Forces	Activities implied by nature of organization	1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No, generally <sup>7</sup>
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	Letter <sup>6</sup>	990-BL	No <sup>4</sup>

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501(c)(22)	Withdrawal Liability Payment Fund	To provide funds to meet the liability of employers withdrawing from a multi-employer pension fund	Letter <sup>6</sup>	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No <sup>5</sup>
501(c)(23)	Veterans' Organization (created before 1880)	To provide insurance and other benefits to veterans	Letter <sup>6</sup>	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No, generally <sup>7</sup>
501(c)(25)	Title Holding Corporations or Trusts with Multiple Parent Corporations	Holding title and paying over income from property to 35 or fewer parents or beneficiaries	1024	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals	Provides health care coverage to high-risk individuals	Letter <sup>6</sup>	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No
501(c)(27)	State-Sponsored Workers' Compensation Reinsurance Organization	Reimburses members for losses under workers' compensation acts	Letter <sup>6</sup>	990 <sup>1</sup> or 990-EZ <sup>8</sup>	No
501(c)(28)	National Railroad Retirement Investment Trust	Manages and invests the assets of the Railroad Retirement Account	No Form	990 <sup>11</sup>	No <sup>11</sup>
501(c)(29)	CO-OP health insurance issuers	A qualified health insurance issuer which has received a loan or grant under the CO-OP program	Letter and Form 8718 <sup>14</sup>	990 <sup>1</sup>	No <sup>13</sup>
501(d)	Religious and Apostolic Associations	Regular business activities; Communal religious community	No Form	1065 <sup>9</sup>	No <sup>2</sup>
501(e)	Cooperative Hospital Service Organizations	Performs cooperative services for hospitals	1023	990 <sup>1</sup> or 990-EZ <sup>8</sup>	Yes
501(f)	Cooperative Service Organizations of Operating Educational Organizations	Performs collective investment services for educational organizations	1023	990 <sup>1</sup> or 990-EZ <sup>8</sup>	Yes
501(k)	Child Care Organizations	Provides care for children	1023	990 <sup>1</sup> or 990-EZ <sup>8</sup>	Yes
501(n)	Charitable Risk Pools	Pools certain insurance risks of sec. 501(c)(3) organizations	1023	990 <sup>1</sup> or 990-EZ <sup>8</sup>	Yes
501(q)	Credit Counseling Organization	Credit counseling services	1023	990 <sup>12</sup>	No
521(a)	Farmers' Cooperative Associations	Cooperative marketing and purchasing for agricultural procedures	1028	1120-C	No
527	Political organizations	A party, committee, fund, association, etc., that directly or indirectly accepts contributions or makes expenditures for political campaigns	8871	1120-POL <sup>10</sup> 990 <sup>1</sup> or 990-EZ <sup>8</sup>	No