

Types Of Nonprofit Organizations

IRS Code	Description Of Organization	General Nature Of Organization	Form #	Annual Form To Be Filed	Contribution Allowed?
501(c)(1)	Corporations organized under act of Congress (including federal credit unions)	Instrumentalities of the United States	No form	None	Yes, if made exclusively for public purposes
501(c)(2)	Title-holding corporations for exempt organizations	Holding title to property of an exempt organization	1024	990	No
501(c)(3)	Religious, educational, charitable, scientific, literary, testing for public safety, fostering of certain national or international amateur sports competition and prevention of cruelty to children or animal organizations	Activities of nature implied by description of class of organizations	1023	990 or 990-PF	Generally, yes
501(c)(4)	Civic leagues, social welfare organizations and local associations of employees	Promoting community welfare; charitable, educational, or recreational	1024	990	Generally, no
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	1024	990	No
501(c)(6)	Business leagues, chambers of commerce, real estate boards, etc.	Improvement of business conditions of one or more lines of business	1024	990	No
501(c)(7)	Social and recreation clubs	Pleasure, recreation, social activities	1024	990	No
501(c)(8)	Fraternal beneficiary societies and associations	Lodge providing for payment of life, sickness, accident, or other benefits to members	1024	990	Yes, if used for Section 501(c)(3) purposes
501(c)(9)	Voluntary employees' beneficiary associations [including federal employees' voluntary beneficiary associations formerly covered by Section 501(c)(10)]	Providing for payment of life, sickness, accident, or other benefits to members	1024	990	No
501(c)(10)	Domestic fraternal societies and associations	Lodge devoting its net earnings to other charitable, fraternal and other specified purposes. No life, sickness or accident benefits to members	1024	990	Yes, if used for Section 501(c)(3) purposes
501(c)(11)	Teachers' retirement fund associations	Teachers' association for payment of retirement benefits	No form	990	No

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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	No
501(c)(13)	Cemetery companies	Burials and incidental activities	1024	990	Generally, yes
501(c)(14)	State-chartered credit unions and mutual reserve funds	Loans to members. Exemption as building and loan associations and cooperative banks repealed by Revenue Act of 1951, affecting all years after 1951	No Form	990	No
501(c)(15)	Mutual insurance companies or associations	Providing insurance to members substantially at cost	1024	990	No
501(c)(16)	Cooperative organizations to finance crop operations	Financing crop operations in conjunction with activities of a marketing or purchasing association	No form	990	No
501(c)(17)	Supplemental unemployment benefit trusts	Providing payment of supplemental unemployment compensation benefits	1024	990	No
501(c)(18)	Employee-funded pension trust (created before June 25, 1959)	Payment of benefits under a pension plan funded by employees	No form	990	No
501(c)(19)	Posts or organizations of war veterans	Activities implied by nature of organization	1024	990	Yes
501(c)(20)	Group legal services plan organizations	Employers providing personal (nonbusiness) legal services for employees for tax years ending before 1/1/82	1024	990	No
501(d)	Religious and apostolic associations	Regular business activities. Communal religious community	No form	1065	No
501(e)	Cooperative hospital service organizations	Performing cooperative services for hospitals	1023	990	Yes
501(f)	Cooperative service organizations of operating educational organizations	Performing collective investment services for educational organizations	1023	990	Yes