APPENDIX C

76 Categories of Tax-Exempt Organizations

ABLE programs [IRC § 529A]
Agricultural organizations [IRC § 501(c)(5)]
Amateur sports, promotion of, organizations [IRC § 501(3)]
Apostolic organizations [IRC § 501(d)]
Associations, membership [IRC § 501(c)(3), (6)]
Associations of churches [IRC §§ 501(c)(3), 170(b)(1)(A)(i), 509(a)(1)]
Black lung benefits trusts [IRC § 501(c)(21)]
Boards of trade [IRC § 501(c)(6)]
Benevolent organizations [IRC § 501(c)(12)]
Business leagues [IRC § 501(c)(6)]
Cemetery companies [IRC § 501(c)(13)]
Chambers of commerce [IRC § 501(c)(6)]
Charitable organizations [IRC § 501(c)(3)]
Charitable remainder trusts [IRC § 664]
Charitable risk pools [IRC §§ 501(n), 501(c)(3)]
Child care organizations [IRC §§ 501(k), 501(c)(3)]
Churches [IRC §§ 501(c)(3), 170(b)(1)(A)(i), 509(a)(1)]
Conventions of churches [IRC §§ 501(c)(3), 170(b)(1)(A)(i), 509(a)(1)]
Cooperative hospital service organization [IRC §§ 501(e), 501(c)(3)]
Cooperative service organizations of educational institutions [IRC §§ 501(f), 501(c)(3)]
Coverdell education savings account [IRC § 530]
Credit counseling organizations [IRC § 501(q)]
Credit unions [IRC § 501(c)(14)]
Crop operations finance corporations [IRC § 501(c)(16)]
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Cruelty, prevention of on behalf of children or animals [IRC § 501(c)(3)]
Domestic fraternal societies [IRC § 501(c)(10)]
Educational institutions [IRC §§ 501(c)(3), 170(b)(1)(A)(ii), 509(a)(1)]
Educational organizations, in general [IRC § 501(c)(3)]
Employee trusts, certain [IRC § 501(c)(24)]
Exempt operating foundations [IRC § 4940(d)(2)]
Farmers’ cooperatives [IRC § 521]
Foundations supporting public colleges and universities
   [IRC §§ 170(b)(1)(A)(iv), 509(a)(1)]
Fraternal beneficiary societies [IRC § 501(c)(8)]
Funded pension trusts, certain [IRC § 501(c)(18)]
Governmental units [IRC §§ 170(b)(1)(A)(v), 509(a)(1)]
Health care providers [IRC §§ 501(c)(3), 501(r), 170(b)(1)(A)(iii), 509(a)(1)]
Health insurance issuers, certain [IRC § 501(c)(29)]
High-risk individuals health care coverage organizations [IRC § 501(c)(26)]
Homeowners’ associations [IRC § 528]
Horticultural organizations [IRC § 501(c)(5)]
Indian tribes [IRC § 7871]
Instrumentalities of federal government [IRC § 501(c)(1)]
Insurance companies, certain [IRC § 501(c)(15)]
Integral parts of government [no statute]
Integrated auxiliaries of churches [IRC §§ 501(c)(3), 170(b)(1)(A)(i), 509(a)(1)]
Labor organizations [IRC § 501(c)(5)]
Literary organizations [IRC § 501(c)(3)]
Local associations of employees [IRC § 501(c)(4)]
Medical research organizations [IRC §§ 501(c)(3), 170(b)(1)(A)(iii), 509(a)(1)]
Multiemployer pension plan trusts [IRC § 501(c)(22)]
Mutual organizations [IRC § 501(c)(12), (14)]
National Railroad Retirement Investment Trust [IRC § 501(c)(28)]
Retirement and pension funds [IRC § 401]
Political organizations [IRC § 527]
Political subdivisions [including IRC § 115]
Prepaid tuition plans [IRC § 529]
Private foundations, in general [IRC §§ 501(c)(3), 509(a)]
Private operating foundations [IRC § 4942(j)(3)]
Professional football leagues [IRC § 501(c)(6)]
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Publicly supported charitable organizations, in general [IRC §§ 501(c)(3), 170(b)(1)(A)(vi), 509(a)(1), 509(a)(2)]
Real estate boards [IRC § 501(c)(6)]
Religious organizations, in general [IRC § 501(c)(3)]
Scientific organizations [IRC § 501(c)(3)]
Ship owners’ protection and indemnity associations [IRC § 526]
Social clubs [IRC § 501(c)(7)]
Social welfare organizations [IRC § 501(c)(4)]
Sponsoring organizations [IRC § 4966(d)(1)]
Supplemental unemployment benefit trusts [IRC § 501(c)(17)]
Supporting organizations [IRC §§ 501(c)(3), 509(a)(3)]
Teachers’ retirement fund associations [IRC § 501(c)(11)]
Testing for public safety organizations [IRC §§ 501(c)(3), 509(a)(4)]
Title-holding corporations, single parent [IRC § 501(c)(2)]
Title-holding corporations, multiparent [IRC § 501(c)(25)]
Veterans’ organizations [IRC § 501(c)(19), (23)]
Voluntary employees’ beneficiary associations [IRC § 501(c)(9)]
Workers’ compensation organizations [IRC § 501(c)(27)]

In a larger sense, there are four additional categories of tax-exempt organizations:

Domestic international sales corporations (exemption from certain types of commissions [IRC § 991]
Individual retirement accounts [IRC §§ 408(e)(1), 408A(a)]
Partnerships (including most limited liability companies) [IRC § 701]
S corporations [IRC §§ 1361-1379]