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Department of the Treasury
Internal Revenue Service

25.7.1

DECEMBER 13, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 25.7.1, *Exempt Organizations/Business Master File and Support Processing Handbook (EO/BMF)*, *Exempt Organizations/Business Master File and Support Processing*.

BACKGROUND

- (1) This IRM contains procedures and instructions for identifying and processing Exempt Organization data posted to the Exempt Organizations/Business Master File (EO/BMF).

MATERIAL CHANGES

- (1) Airlifted and consolidated content from IRM 25.7.3, Group Exemption Procedures, IRM 25.7.5, Exempt Organizations Extracts and On-Line Programs, IRM 25.7.6, Cumulative List (Publication 78), and IRM 25.7.7, EO/BMF Reports. The table below provides a crosswalk of where to find content previously contained in these now obsolete IRM sections.

Old IRM Section	New IRM Section
25.7.3.1, Overview of Group Exemption Procedures	25.7.1.7, Overview of Group Exemption Procedures
25.7.3.1.1, Group Exemption Requirements	25.7.1.7.1, Group Exemption Requirements
25.7.3.1.2, Exempt Organizations Rulings and Agreements Responsibilities	25.7.1.7.2, Exempt Organizations Rulings and Agreements Responsibilities
25.7.3.2, Establishing and Changing Group Exemptions	25.7.1.8, Establishing and Changing Group Exemptions
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25.7.3.2.3, Group Exemption Mergers	25.7.1.8.3, Group Exemption Mergers
25.7.3.3, OSPC Responsibilities	25.7.1.9, OSPC Responsibilities
25.7.3.3.1, Supplemental Group Ruling Information (SGRI)	25.7.1.9.1, Supplemental Group Ruling Information (SGRI)
25.7.3.4, Group Exemption Roster	25.7.1.10, Group Exemption Roster

Old IRM Section	New IRM Section
25.7.3.5, Group Exemption Number (GEN) File	25.7.1.11, Group Exemption Number (GEN) File
25.7.3.6, Group Returns	25.7.1.12, Group Returns
25.7.3.6.1, Federally-Chartered Organizations	25.7.1.12.1, Federally-Chartered Organizations
25.7.3.6.2, State-Chartered Credit Unions	25.7.1.12.2, State-Chartered Credit Unions
25.7.3.6.2.1, State-Chartered Credit Union	25.7.1.12.2.1, State-Chartered Credit Union
25.7.5.1, Program Scope and Objectives	25.7.1.1, Purpose, 25.7.1.1.1, Audience, 25.7.1.1.2, Policy Owner, 25.7.1.1.3, Project Owner and 25.7.1.1.4, Stakeholders
25.7.5.1.6, Terms and Definitions	25.7.1.1.2, Terms and Acronyms
25.7.5.2, Overview of Standard Extract Program	25.7.1.13, Overview of Standard Extract Program
25.7.5.3, Management Information Reports	25.7.1.14, Management Information Reports
25.7.5.3.1, Group Exemption Roster	25.7.1.14.1, Group Exemption Roster
25.7.5.3.2, EO Private Foundation Listing	25.7.1.14.2, EO Private Foundation Listing
25.7.5.3.3, Status 40 Register	25.7.1.14.3, Status 40 Register
25.7.6.1, Overview	25.7.1.15, Overview of Cumulative List
25.7.6.1.1, Publication 78 On-Line Procedures	25.7.1.15.1, Publication 78 On-Line Procedures
25.7.6.2, Cumulative List Specifications	25.7.1.16, Cumulative List Specifications
25.7.6.2.1, Cumulative List Coding Specifications	25.7.1.16.1, Cumulative List Coding Specifications
25.7.6.3, Processing Cumulative List Inquiries	25.7.1.17, Processing Cumulative List Inquiries
25.7.6.3.1, Omissions and Errors	25.7.1.17.1, Omissions and Errors
25.7.6.3.2, Coordination between HQ and AO	25.7.1.17.2, Coordination between HQ and AO
25.7.6.3.3, CL Name File	25.7.1.17.3, CL Name File
25.7.6.3.4, Multiple Listings	25.7.1.17.4, Multiple Listings

Old IRM Section	New IRM Section
25.7.6.3.5, Cumulative List Indicator	25.7.1.17.5, Cumulative List Indicator
25.7.7.1, Overview of Exempt Organizations/Business Master File (EO/BMF) Reports	25.7.1.18, Overview of Exempt Organizations/Business Master File (EO/BMF) Reports
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25.7.7.2.1, EO Return Posting Analysis (Statistical Summary) — Table 1 (BMF Management Information Report)	25.7.1.19.1, EO Return Posting Analysis (Statistical Summary) — Table 1 (BMF Management Information Report)
25.7.7.2.2, EO Entity Analysis (Statistical Summary) — Table 3 — National Totals	25.7.1.19.2, EO Entity Analysis (Statistical Summary) — Table 3 — National Totals
25.7.7.2.3, EO Returns Processed Statistical Summary-Table 4	25.7.1.19.3, EO Returns Processed Statistical Summary-Table 4

(2) Editorial Changes have been made throughout.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 25.7.1, dated January 1, 2020. This obsoletes IRM 25.7.3, Group Exemption Procedures, IRM 25.7.5, Exempt Organizations Extracts and On-Line Programs, IRM 25.7.6, Cumulative List (Publication 78), and IRM 25.7.7, EO/BMF Reports.

AUDIENCE

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25.7.1

Exempt Organizations/Business Master File and Support Processing

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- 25.7.1-1 Group Exemption Roster
- 25.7.1-2 EO/BMF Name Abbreviations
- 25.7.1-3 Table of EO Status, TF, and AF Codes
- 25.7.1-4 Table of EO SS and CL Codes
- 25.7.1-5 Universal Location Codes
- 25.7.1-6 BMF Filing Requirements
- 25.7.1-7 North American Industry Classification System (NAICS CODES)

25.7.1.1
(12-13-2024)
Program Scope and Objectives

- (1) **Purpose:** This IRM contains procedures and instructions for identifying and processing Exempt Organization data posted to the Exempt Organizations/Business Master File (EO/BMF), Group Exemptions, Standard Extracts, the Cumulative List, and EO/BMF Reports.
- (2) **Audience:** Tax Exempt and Government Entities employees are the primary audience for this IRM
- (3) **Policy Owner:** The Director, Tax Exempt/Government Entities, Business Systems Planning.
- (4) **Program Owner:** Submission Processing Programs.
- (5) **Primary Stakeholders:** Tax Exempt and Government Entities employees.

25.7.1.1.1
(12-13-2024)
Background

- (1) This IRM contains procedures and instructions for identifying and processing Exempt Organization data posted to the Exempt Organizations/Business Master File (EO/BMF).

25.7.1.1.2
(01-28-2022)
Terms and Acronyms

- (1) The following terms apply:

Term	Description
AO	Area Office
BMF	Business Master File
CL	Classification
CC	Command Code
DCC	Detroit Computing Center
EDS	EP/EO Determination System
EO	Exempt Organization
EOMF	Exempt Organization Master File
FR	Filing Requirement
GEN	Group Exemption Number
HQ	Headquarters
IDRS	Integrated Data Retrieval System
MCC	Martinsburg Computing Center
OSPC	Ogden Submission Processing Center
SS	Subsection
PLC	Primary Location Code
TC	Transaction Code

Term	Description
TF	Foundation Code

25.7.1.2
(01-28-2022)

Overview of Exempt Organizations Business Master File

- (1) This IRM contains procedures and instructions for identifying and processing Exempt Organization data posted to the Exempt Organizations/Business Master File (EO/BMF).
- (2) The Business Master File (BMF) and the Exempt Organizations Master File (EOMF) were merged January 1, 1981, and the resulting file is referred to as the EO/BMF.

Reminder: The EO/BMF was first established as the result of a questionnaire IRS sent to half a million organizations shown as tax exempt according to IRS records. IRS posted selected exemption data to the EOMF from the responses received.

- (3) The EOMF was then updated by:
 - The Area Office (AO) and Headquarters' (HQ), (formerly National Office).
 - Issuance of new determination letters and rulings for exemption via the EP/EO Determination System (EDS),(formerly the Employee Plans and Exempt Organizations Application Control System (EACS))
 - Vouchers prepared by various IRS functions
- (4) Items posted to the EOMF included, but weren't limited to:
 - Returns received
 - Examination results
 - Collection activity

25.7.1.2.1
(01-28-2022)

EO/BMF Description

- (1) The EO/BMF, of magnetic tape records, constitutes IRS EOs basic record source. Each record is divided into two parts:
 - a. An entity module of data identifying and describing the EO and its exemption
 - b. A return section of data from EO returns and examinations.
- (2) In general, organizations included on the EO/BMF are organizations for which an application for exemption has been processed. These include the following types of organizations:
 - a. Independent organizations covered by individual rulings or determination letters

Exception: Individual churches and synagogues affiliated with well-known religious denominations.
 - b. Organizations covered by group exemption letters and required to file EO returns (including both central and subordinate organizations)

Exception: Subordinate units of Federally-chartered organizations exempt under (IRC 501(c)(1). These organizations are controlled and regulated by another government agency and subject to the

supervision, periodic audit and examination procedures of the agency (e.g., Federal Credit Unions, Federal Land Banks, Federal Land Bank Association, and Federal Intermediate Credit Banks).

- c. State-chartered credit unions covered by group returns which are included in group exemptions may be omitted from the EO/BMF at the appropriate (AO) Manager's discretion.

25.7.1.2.2
(01-28-2022)
Elements and Use of the EO/BMF

- (1) The EO/BMF produces the following, for HQ and AO, EO information needs:
 - Management information reports
 - Tables
 - Rosters
 - Other lists
- (2) The Martinsburg Computing Center (MCC):
 - a. Maintains the tape file, which produces Master File tables for HQ and AOs.
 - b. Refers the tapes to the service centers or Detroit Computing Center (DCC) for production of appropriate printouts.

25.7.1.3
(01-28-2022)
EO/BMF Submodule Records

- (1) The data unique to EO (subsection (SS), classification (CL), etc.) is stored in the EO Section (Submodule) of the BMF entity.
- (2) Any common data (Filing Requirements (FRs), etc.) is stored in the regular section of the BMF entity.

25.7.1.3.1
(01-28-2022)
EO Entity Record

- (1) The EO Entity Record for each organization consists of the unique information identifying the organization as having been granted tax exempt status.

See	Title
IRM 25.7.1.3.2	EO/BMF Processing Procedures
Exhibit 25.7.1-2	EO/BMF Name Abbreviations
Exhibit 25.7.1-3	Table of EO Status, (TF) and AF Codes
Exhibit 25.7.1-4	Table of EO SS and CL Codes

25.7.1.3.2
(01-28-2022)
EO/BMF Processing Procedures

- (1) This section lists guidance to the AO and HQ Employees who work with EO and EO/BMF programs in carrying out their responsibilities under the EO/BMF system. This includes:
 - Preparing and processing EO/BMF vouchers
 - Processing exempt organization returns
 - Using EO/BMF output to help in administering the exempt organization provisions of law, particularly in monitoring and enhancing compliance.

25.7 Exempt Organizations Business Master File

- (2) Under the EO/BMF system, there are records on tape which contain data essential to administer the EO functions. The data consists of:
 - a. Name and address
 - b. FRs
 - c. Filing history
 - d. Type of organization,
 - e. IRC SS under which an organization is currently recognized as exempt, have been denied, or failed to establish exemption since January 1981, or the exemption of which has been revoked or terminated after December 1980.
- (3) When the EOMF merged with the BMF in January 1981, generally, only active EOMF accounts were placed on the BMF. The inactive accounts (except revoked private foundations) were placed on an EO Inactive Retention Register (EOIRR) for research purposes.

Note: All active EOMF accounts were placed on the BMF with a BMF Entity Module and an "EO Submodule" or "EO Section."

25.7.1.3.3
(01-28-2022)

Transaction Codes (TC)

- (1) Changes are made to an EO/BMF account using Integrated Data Retrieval System (IDRS) Command Code (CC) EOREQ/EOCHG or EACS.
- (2) EO entity changes are input with Document Code 80 or 81. Each of these Document Codes indicates special processing on the BMF. Both Document Codes will create an EO Section or EO Submodule on the BMF.
 - a. When Document Code 80 is used, it changes only the account for the Employer Identification Number (EIN) input.
 - b. Document Code 81 changes the Group Exemption Number (GEN) File at MCC and updates all accounts with a common GEN on the BMF.
- (3) Form 2363-A, *Request for IDRS Input for BMF/EO Entity Change*, or CC EOCHG is used to input TCs 000, 012, 013, 014 and 016 onto the BMF.
 - a. If the transaction is for one account, an EIN must be present.
 - b. TC 016 (Document Code 81) can also be used to change entity data to all organization(s) exempt under the same (GEN).

25.7.1.3.4
(01-28-2022)

TC Descriptions

- (1) TC 000 — Document Code 80
 - a. Use when the EIN isn't on the BMF. You may also use this TC to establish 941 FRs simultaneously.
 - b. Use TC 000 when adding a new organization that is a member of a Group Ruling to the BMF. This TC is primarily for campus use, but AOs or HQ may occasionally need to establish a subordinate unit.
 - c. Use when adding an EO/BMF account that isn't a member of a Group Ruling.
- (2) TC 000 — Document Code 81
 - a. Use if the EIN isn't on the BMF and a new subordinate is being added to an existing GEN, or if a new Group Ruling has been granted and the subordinates are being added to the BMF.

- b. When this TC is used, a TC 016, Document Code 81, Definer Code "D" must be input to create a complete EO/BMF entity on the MF.

Note: For campus use only.

(3) TC 012 — Document Code 80

- a. Use to reopen an account that had all its FRs turned off. Must enter the SS/CL codes and at least one EO FR must be activated.
- b. Use when an EO/BMF account has FRs consisting entirely of 8's. The FRs become 8's because of a partial merge (TC 011) or when a TC 020 is posted.

(4) TC 013 — Document Code 80

- a. Use when the Organization/Primary Name is changed. TC 013 may also be used to change the name and address of the EO account.

(5) TC 014 — Document Code 80

- a. Use this code when changing the address of an organization.
- b. You may also input the care of (c/o) name and/or foreign or location addresses with this TC.

(6) TC 016 — Document Code 80

- a. Use when changing or adding exemption data to an account that is already on the BMF.

(7) TC 016 — Document Code 81

- a. Use when changing exemption data for all subordinates under one GEN Number. The input document must contain the "FROM GEN" and the Parent's EIN and Name Control (NC).
- b. This TC will generate a transaction identical to the input TC 016, for every subordinate on the GEN File with a common GEN.

25.7.1.3.5
(01-28-2022)
BMF TC Definer Codes

- (1) Enter Definer Codes A, B, or C, as appropriate. You may input up to three TC Definer Codes in any order. These codes are used with TC 012/016 to instruct the computer that all the fields on sets of data must be input and validated.
 - a. For TC 012 and TC 016, a Definer Code is always required if a FR for Form 990, Form 990-T, Form 5227 or Not Required is input.
 - b. When Definer Code A, B, or C is used, all or one may be present with TC 016, Document Code 80 or 81.
 - c. When the TC is 012, Document Code 80, Definer Code A can be the only code present.
- (2) The use and required input for each Definer Code are explained below.

25.7.1.3.5.1
(01-28-2022)
Definer Codes

- (1) **Definer Code A** identifies a change being made to either the SS Code, CL Code, EO FR, or the TF, if applicable. The TF is a required input for SS 501(c)(3) only. These fields are considered a set and the data for all must be entered even if modifying or changing only one element on the EO/BMF.

Note: Although not part of the set, the Fiscal Year/Month (FY/M) (accounting period) must be entered with Definer Code A, Document Code 80, when a positive FR is input (other than N/R 1).

- a. Definer Code A, Document Code 80 — TC must be 012 or 016. At least one FR (990, 990-PF, 990-T, 5227 or Not Required(NR)) must be input. SS, TF (if applicable), CL Code and Accounting Period (FY/M) and RM must be input.

Note: If 990-T FR is input, a 990 or 990-PF must also be input.

- b. Definer Code A, Document Code 81 — TC must be 016, "FROM GEN" must be input. The FR must be NR of 1. SS, TF (if applicable), CL Code and RM must be input.

(2) **Definer Code B** identifies a change being made to the Status Code (ST) and/or the Status Date. This is considered one field and all the data must be entered.

- a. Definer Code B, Document Code 80 — TC 016. Input ST and Date (YYYYMM) and RM.
- b. Definer Code B, Document Code 81 — TC 016. Input "FROM GEN". Input ST and Date (YYYYMM) and RM.

(3) **Definer Code C** identifies a change being made to the Ruling Date (RD) and/or AF Code. It requires TC, From Gen, and AF Code be input.

- a. Definer Code C, Document Code 80 — TC 016. Input GEN, RD and/or AF Code and RM.
- b. Definer Code C, Document Code 81 — TC 016. Input "FROM GEN". Input RD and/or AF Code and RM.

25.7.1.3.6
(01-28-2022)

EO/BMF Entity Module

(1) A TC 000, Document Code 04, 63, 80 or 81 creates the BMF portion of the EO/BMF Entity Module and contains the following information:

- a. EIN
- b. NC and CD
- c. Establishment Date
- d. Employment Code (EC)
- e. FY/M
- f. Filing Requirement Code (FRC)
- g. Reserve
- h. BMF Print Name Lines
- i. Address/City/State and Zip
- j. Primary Location Code (PLC)

(2) BMF Entity Module — Integrated Data Retrieval System (IDRS) Command Code's (CC) BNCHG or EOCHG can change the BMF Entity Module information, as specified below.

25.7.1.3.6.1
(01-28-2022)

Data Fields

- (1) EIN — Entity Control assigns this number and each organization should have only one number. Entity Control can only change the number with a TC 011, Document Code 63. This provides for consolidation of all tax modules for an organization on BMF, under one EIN (in either an active or inactive status) and thus preserve returns data. We must refer all EIN changes to the Ogden Submission Processing Center (OSPC) to initiate the action, Attention: Entity Control Unit.
- (2) NC — The name control is created by coding the organization's name. CC EOCHG with a Document Code of 80, TC 013 or 016 on IDRS, can only change the name control.
- (3) CD — The check digit is created from the EIN when the account posts to the BMF. It can't be changed.
- (4) Establishment Date — The establishment date is the date that the organization started business or was established on the BMF. A TC 000 creates the establishment date. It can't be changed.
- (5) EC — This code identifies the Type of Employment Taxes that an organization is or isn't required to pay. A Document Code 63 or 80 can change this code.
- (6) FYM — The FYM is created when the organization is established on the BMF or when the first return is posted. Document Code 63 or 80 can change it.
- (7) FRC — Under certain conditions, exempt organizations can have a BMF FRC (Forms 941, 720, 940, 943, 1120, 1041 or 1065, etc.). These FRC's can be changed with a Document Code 63 or 80. We can only change the positive EO FRC's (Forms 990, 990-T, 990-PF and 5227) with a Document Code 80. To delete an EO FR, use a Document Code 63.
- (8) Print Name Lines — Four name lines are created from the EO Section in the following order:
 - Organization Name
 - Sort Name
 - Foreign/Location Address
 - C/O Name (in care of name)
- (9) The BMF Print Name Lines can only be changed with a Document Code 80. The Print Name Lines are used for the BMF outputs, such as notices, transcripts, etc. These name lines aren't used for the EO Return Mailing Labels.
- (10) Address/City/State and Zip — A Document Code 63 or 80 can change the address data from the return.
- (11) Primary Location Code (PLC) — The PLC is the AO code based on the address where the taxpayer receives mail. The BMF should generate the PLC, or we can create or change it by CC BNCHG, Document Code 63 or 50. The PLC is issued to identify the campus controlling the account.

25.7.1.3.7
(01-28-2022)

EO Section of the BMF

- (1) A TC 000, Document Code 80 or 81 creates the EO Submodule (EO Section) of the EO/BMF Entity Module for a new entity. If the entity is already on the BMF, a TC 016 with a Document Code 80 or 81, creates the EO Section.

25.7.1.3.7.1
(01-28-2022)

Data Fields

- (2) CC EOCHG can only change the information on the EO Submodule (EO Section) as identified below.

- (1) Subsection (SS) — Current and Prior — Identifies the IRC Section under which the organization is exempt. It also determines the type of return the organization must file. The current SS should be shown on IDRS CC INOLE, BMFOL, or ENMOD. If an incorrect SS is on the BMF with a Status 06, 07, 10, 11, 40 or 41, it can be deleted with the input of Document Code 99.
- (2) Classification Code (CL) — This code identifies the type of organization or the purpose for which it was established. One to four different codes may be present. The CL should be shown on IDRS CC INOLE, BMFOL, or ENMOD.
- (3) ST — Current and Prior Status — This code shows the status of the organization. The code identifies if the organization has been granted an exemption or, if it has been applied for, revoked or terminated. The AO normally establishes the ST when the exemption is granted, denied or revoked. However, Ogden Submission Processing can establish ST Codes 06, 07, 10, 11, 12, 20, 40 and members of a Group Ruling. Also, Ogden Submission Processing must input Status 01 when:
- An entity is found in a closed status on EACS/EDS.
 - A copy of a determination letter has been received,
 - To reestablish a good status after Status 20 or 21 has posted.

Note: The current ST should be shown with the Status Date (YYYYMM) on IDRS CC INOLE, BMFOL or ENMOD. The current and prior ST is shown on the EO Registers on IDRS.

- (4) AF Code — This code shows whether the organization received an individual ruling or is part of a Group Ruling. We don't normally change the AF code unless the entity is changing from a group to an individual ruling or from an individual to a group ruling. The AF should be shown on, IDRS CC INOLE, BMFOL or ENMOD and the EO Registers on IDRS.
- (5) RD — This is the date the exemption was granted (ruled on). This date is normally not changed except by the AO. The RD should be shown on IDRS CC INOLE, BMFOL or ENMOD.
- (6) Group Exemption Number (GEN) — When we grant the organization a group exemption, the Ohio AO assigns a GEN. This number identifies all the organizations (subordinates) that are a part of the group. The GEN should be shown on IDRS CC INOLE, BMFOL, or ENMOD. It can be changed, but CAUTION must be used.
- (7) Foundation Code (TF) — All organizations that are exempt under IRC 501(c)(3) must have a TF. This code identifies the TF. The AO normally changes this code. The TF should be shown on IDRS CC INOLE, BMFOL or ENMOD. If a TF remains on the BMF because the SS was changed to one that doesn't require a TF, we can delete the TF with the input of a TC 016, TF 99, Document Code 80.
- (8) Deductibility Code and Year (DC) — This code shows whether contributions to the organization are deductible from income. The AO determines the code when they grant the exemption and only the AO can change it. The DC, with the century and year (CCYY), should be shown on IDRS.

- (9) Type of Organization (TO) — This code shows whether the organization is a trust, a corporation, an association, etc. The AO assigns the code when they grant the exemption and is normally changed by them. The TO is shown on IDRS.
- (10) Area Office (AO) — This code identifies the district where the organization's principal place of business is located and determines the AO. The AO should be changed if the taxpayer's address is changed. The AO is shown on IDRS.
- (11) File Folder Number (FFN) — This code identifies the Administrative Case File Folder Number located in the AO. The AO assigns the FFN when they receive an application for exemption. The FFN must normally not be changed. The FFN is shown on IDRS CC INOLE, BMFOL or ENMOD.
- (12) Pension Plan (PP) — This code shows whether the organization has a pension plan. The AO assigns it when they grant the exemption and the AO normally changes it. The PP should be shown on IDRS.
- (13) Advance Ruling Date (AD) — If the organization has an "advance ruling," the AO must input the AD. The AD should be shown on IDRS.

Note: AD was done away with in 2008 and this field should now only be used when the organization is in status 25.

- (14) Large Case Code (LC) — If the AO identifies the organization as a "large case," they should input this code. The LC should be shown on IDRS.
- (15) Organization/Primary Name — The name of the organization. It is used to create the BMF print lines. The Organization/Primary Name should be shown on the EO Mailing Labels. Also, the Organization/Primary Name should be shown IDRS.
- (16) Sort Name (SN) — This is the name the organization is doing business under, and may be different from the Primary Name. The Sort Name becomes a second sort reference on the BMF Print Name Lines. It is also shown on IDRS. The input of two dollar signs (\$\$) in the SN field (CC EOCHG) will delete a Sort Name on the BMF.
- (17) In Care of Name (CO) — When the organization requests that all correspondence be addressed in care of someone, this name must be present. The input of two dollar signs (\$\$) will delete a "Care of Name" on the BMF.
- (18) Foreign or Location Address (FA) — When the organization is located in a foreign country, the complete address should be entered here. If the organization has an address where it is located that is different from the mailing address, it should be entered in this field. The input of two dollar signs (\$\$) deletes a Foreign or Location Address.

25.7.1.4 (01-28-2022) Specific EO Return Elements on the BMF

- (1) The following data elements are transcribed from EO returns and posted to the EO/BMF.
 - a. Total Assets (End of Year)
 - b. Total Income or Gross receipts (depending on return)
 - c. Asset Code derived from a) above
 - d. Income Code derived from b) above

25.7.1.5
(01-28-2022)

Request for IDRS Input

- (2) Fields a–d are retained on the EO/BMF.
- (1) Form 2363-A is used to establish or change EO accounts on the BMF. Form 2363-A must be used to:
- Add an EO Submodule to an account on the BMF
 - Update an EO Submodule to a BMF account already established on the BMF
 - Add or update the account of a parent or subordinate of a group on the BMF and the GEN File
- (2) These instructions are for inputting an IDRS transaction with CC EOCHG when creating an entity on the BMF (TC 000); adding or changing an EO Section on the BMF (TC 016); or changing an already established EO Section on the BMF (TC 012, 013, 014, or 016).
- (3) When the input of Form 2363-A results in a reject, see IRM 2.4.10, *IDRS Terminal input - Command Codes EOREQ and EOCHG*, for processing CC EOCHG. This IRM provides the validity and consistency checks for the existence of an invalid condition.

Caution: Any EOCHG input will create an EO Section on the BMF; therefore, be sure it is an EO account before using CC EOCHG.

- (4) The following lists the CC EOCHG format fields:

- Command Code
- EIN Number
- Name Control
- Document Code
- Transaction Code
- Definer Codes
- Posting Delay Code
- New Name Control
- Floating Fields — four available lines
- Name — four available lines
- Street Address
- City, State, and Zip Code
- Filing Requirements

- (5) The following chart shows the Floating Fields for EOCHG input:

Floating Fields	Abbreviations	Available Positions
Activity Code	AC	3–6–9
Advance Ruling	AD	6
Affiliation Code	AF	1
Classification Code	CL	1–4
Cumulative List	CU	1
Deductibility Code	DY	5
Area Office	AO	2

Floating Fields	Abbreviations	Available Positions
Employment Code	EC	1
File Folder Number	FF	2–9
In-Care-Of Name	CO	35 Variables
Fiscal Year-Month	FY	2
Foreign Address	FA	35 Variables
Foundation Code	TF	2
Large Case Code	LC	1
New GEN	NG	4
Old GEN	FG	4
Type of Organization Code	TO	1
Pension Plan	PP	1
Remarks	RM	10–35
Ruling Date	RD	4
Sort Name	SN	35 Variables
ST and Date	ST	8
Subsection	SS	2

(6) The following chart shows the valid fields with each document code:

Field	Document 81		Document Code 80				
TITLE	TC 000	TC 016	TC 000	TC 012	TC 013	TC 014	TC 016
NC	X	X	X	X	X	X	X
EIN	X	X	X	X	X	X	X
TC	X	X	X	X	X	X	X
Employment Code	X	—	X	—	—	—	X
FYM	X	X	X	X	—	—	X
From GEN	—	X	—	—	—	—	X
FRC	X	X	X	X	—	—	X
Definer Codes	—	X	—	X	—	—	X
SS Code	—	X	X	X	—	—	X
Classification Codes	—	X	X	X	—	—	X

TITLE	TC 000	TC 016	TC 000	TC 012	TC 013	TC 014	TC 016
ST/Date	—	X	X	X	—	—	X
Affiliation Code	—	X	X	—	—	—	X
Ruling Date	—	X	X	—	—	—	X
New GEN	X	X	X	—	—	—	X
Type of Foundation Code	—	X	X	X	—	—	X
Deductibility Code/Year	—	X	X	—	—	—	X
Activity Codes	—	X	X	—	—	—	X
Type of Organization	—	X	X	—	—	—	X
Area Office	—	—	X	—	—	X	X
File Folder Number	—	X	X	—	—	—	X
Pension Plan	—	X	X	—	—	—	X
Advance Ruling Date	—	—	—	—	—	—	X
Cumulative List Indicator	—	—	—	—	—	—	X
Large Case Code	—	—	—	—	—	—	X
Organization Name	X	—	X	—	X	—	X
New Name Control	X	—	X	—	X	—	X
Sort Name	X	—	X	—	X	X	X
In-Care-Of-Name	X	—	X	—	X	X	X
Foreign or Location Address	X	—	X	—	X	X	X
Street Address	X	—	X	—	—	X	—
City	X	—	X	—	—	X	—
State	X	—	X	—	—	X	—
Zip Code	X	—	X	—	—	X	—
Remarks	X	X	X	X	X	X	X

25.7.1.6
(01-28-2022)

Form 2363-A Preparation Instructions

(1) See below and IRM 2.4.10-2, *Command Code EOCHG*, for specific instructions to prepare Form 2363-A:

(2) Header Area

- a. Employer ID Number (EIN) (Box 1) — Enter the 9 digit Employer Identification Number (EIN).
- b. Name Control (Box 2) — Enter as determined by name or the Name Control as shown on the BMF. We derive the Name Control for EO from the first four significant characters of the name. First position must be an alpha or numeric character. The remaining positions must be alpha,

numeric, blank, ampersand or hyphen. Blanks in the Name Control are permissible only at the end of the Name Control to make it a four-position Name control.

Exception: Exclude the word “The” when used as a prefix to the name and the word “The” is followed by more than one word. Also, for “trusts” select Name Control from the surname.

Examples of Name Controls

Name	Name Control
Minnow Bass of Free Zinnia	MINN
Fig Daisy Helpers Union	FIGD
(The) Beagle of the Little Apple	BEAGSHRI
Herring Apple Trust	HERR
The Grayling	THEG

- c. Document Codes (Box 3) — Check the appropriate box. Only one box must be checked per voucher. Document Code 80 is used to update one account on the BMF. This Document Code also may be used to add or update one subordinate of a group ruling once the group parent has been established. When a Document Code 80 is used, the BMF should update only the EIN account shown on the input record. Document Code 81 is used with mass establishments, additions, or changes for group ruling organizations. This is used when the data is the same for all subordinates. When a Document Code 81 is used, the BMF should update each account that is on the GEN File for the parent EIN and From GEN input.
- d. TCs (Box 4) — Check the appropriate box. Only one box must be checked per voucher. For CC EOCHG the TC input should determine the consistency and validity checks that must be done. The required input for each TC with each Document Code follows.

Form 2363-A TCs

TC	Document Code	Required Input
000	80	<ol style="list-style-type: none"> a. Organization Name b. New Name Control c. City, State, Zip and the address, if present d. ST and Date e. One FR (Form 990, 990-PF, 990-T, 5227, or NR) must be input. If one of the FRC's (other than NR) is input, then SS, TC (if applicable), CL and FY must also be input. <p>Note: If 990-T is input, a 990 or 990-PF must also be input.</p> <ol style="list-style-type: none"> f. RM

TC	Document Code	Required Input
000	81 (Campus Use Only)	<ul style="list-style-type: none"> a. Organization Name and New Name Control or Sort Name b. City, State, Zip and the address, if present c. New GEN d. One FR — NR,, 941, 720, 940, 943, 990-T, 2290, or 11 must be input. e. RM
012	80 (only)	<ul style="list-style-type: none"> a. ST and Date — 01, 02, 03, 07, 10, 11, 12, 18, or 19 b. FY c. Definer Code A d. One FR (990, 990-PF, 990-T or 5227) must be input. The SS, TF (if applicable), CL and FY must also be input. Note: If 990-T FR is input, a 990 or 990-PF must also be input. e. RM
013	80 (only)	<ul style="list-style-type: none"> a. Organization Name b. New Name Control c. RM
014	80 (only)	<ul style="list-style-type: none"> a. City, State and Zip b. An address must be input, if present c. The Area Office (AO) may also be input d. RM
016	80	<ul style="list-style-type: none"> a. RM b. Definer Code c. One of the following floating fields must be present: <ul style="list-style-type: none"> 1. DY (Deductibility Code and Year) 2. TO (Type of Organization Code) 3. Area Office (AO) 4. FF (File Folder Number) 5. PP (Pension Plan) 6. AD (Advance Ruling) 7. LC (Large Case Code) 8. SN (Sort Name) 9. CO (In-Care-Of Name) 10. FA (Foreign Address/ Location Address)

TC	Document Code	Required Input
016	81	<ul style="list-style-type: none"> a. RM b. From GEN c. Definer Code d. One of the following floating fields must be present: <ul style="list-style-type: none"> 1. DY (Deductibility Code and Year) 2. FF (File Folder Number)

- e. Definer Codes (Box 5) — Enter Definer Codes A, B, C or D as appropriate. You may input up to three (3) Transaction Definer Codes in any order. These codes are used with TC 012/016 to instruct the computer that all the fields on sets of data must be input and validated. For TC 012 and 016 a Definer Code is always necessary if a FR for Form 990, 990-PF, 990-T, 5227 or NR is input. When Definer Code A, B and C is used, all or one may be present with TC 016, Document Code 80 or 81. When the TC is 012 and the Document Code is 80, Definer Code A is the only code that can be present. Use and required input for each Definer Code is below:

Form 2363-A Definer Codes

Definer Code	Document Code	Definition
A	—	<p>This code identifies a change being made to the SS Code and/or the CL Code and/or the EO FR and/or the TF (if applicable). TF is required input for IRC SS 501(c)(3) only. These fields are considered a set and the data for all must be entered even if we are modifying or changing only one element on the EO/BMF.</p> <p>Note: Although not part of the set, the Fiscal Year/Month (accounting period) must be entered with Definer Code A, Document Code 80, when a positive Filing Requirement is input (other than NR of 1).</p>
A	80	<p>TC must be 012 or 016. At least one FR (990, 990-PF, 990-T, 5227 or NR) must be input. SS, TF (if applicable), CL Code and Accounting Period (FY/M) and RM must be input.</p> <p>Note: If FR 990-T is input, a 990 or 990-PF must also be input.</p>

Definer Code	Document Code	Definition
A	81	TC must be 016. From GEN must be input. The FR must be NR of 1, SS, TF (if applicable), CL Code and RM must be input.
B	—	This code identifies a change being made to the ST and/or the Status Date. This is one field and all the data must be entered.
B	80	TC must be 016. ST and Date (YYMM) and RM must be input.
B	81	TC must be 016. From GEN must be input. ST and Date (YYMM) and RM must be input.
C	81	This code identifies a change being made to the RD and/or AF Code.
C	80	TC must be 016. RD and/or AF Code and RM must be input.
C	81	TC must be 016. From GEN must be input. RD and/or AF Code and RM must be input.

Definer Code	Document Code	Definition
D	81	TC must be 016. No other definer code may be input. SS must be input. Classification code must be input Form 990 filing requirement must be 1. From Group GEN must be input, status code and year must be input. Ruling year and month must be input. Affiliation code must be input.

- f. Posting Delay Code (Box 6) - Entered when applicable with transactions when needing multiple transactions to adjust an account and some must post in later cycles than others. Transactions can be delayed from (1) cycle up to a maximum of (6) cycles. The posting of these transactions to the Master File will be deferred until the indicated number of posting cycles has passed.
- g. New Name Control (Box 7) — Entered when TC 000 (DC 80) is indicated and must be entered if Organization Name is input via TC 013 and 016. If input the New Name Control must match the name control in the Organization Name First Line. See IRM 25.7.1.6 (2)(b) for Name Control rules and examples.
- h. Primary Name (Box 8 and 9) fixed field— Document Code 80 or 81 — Enter the new name as it is to appear on the EO/BMF, one character in each box. Data must begin in the first (left most) position with an alpha or numeric character. Valid characters for remaining positions are alpha, numeric, an ampersand (&), a hyphen (-), an AT sign (@), a right-hand bracket (]), or blank. Any data following two consecutive blanks on each name line is invalid. Be certain not to split a word at the end of the first three lines. Always start a new word on the 2nd, 3rd, or 4th line in the first box after the less than sign (<). The 140 count includes blanks and the three preprinted, less than signs. Never enter information in the name lines that isn't part of the organization name.

If	Action
The second, third, and fourth name lines are used as a continuation of the organization name	Never enter a character in the first position. Never enter the SN information in the second, third, or fourth name lines.

If	Action
The organization is part of a group ruling and has a chapter name or number	Enter it in the SN area of the floating fields sections, e.g., Shepherd Herring Post 32 would be entered by placing “Shepherd Herring Post” in the fixed filed first name line and the number “32” in the SN floating field starting after the preprinted SN.
An organization has both a number and a name	Enter only the number in the SN floating field.
The group ruling also uses an approved abbreviation (see Document 6023, <i>Group Exemption Roster</i>).	Enter it in the SN floating field.
A New Name Control is listed	Must enter the new Name Control
The AT “@” sign is a special edit character used to sort certain EO entities for Publication 78, <i>Cumulative List of Organizations</i>	For Funds and Foundations, which include an individual’s surname in their legal name, the standard BMF name control procedures require the name control to be the first four characters of the legal name. However, Pub. 78 is sorted on the surname, if included in a Fund or Foundation.
The Document Code is 80	TC may be 000, 013, or 016. If only the name is to be changed, use TC 013. If only the address is to be changed, use TC 014.
Document Code 81	TC must be 000 and the SN can’t be input.

- i. Sort Name (SN) (Box 10)— Document Code 80 or 81 — Enter the other name the organization is doing business under, if different from the Primary Name. Used mostly by the campus for trade names, chapter names or local numbers for subordinate organizations of group rulings.

If	Action
Document Code 80	TC may be 000, 013, 014, or 016.
Document Code 81	TC must be 000 and, if input, the organization name mustn’t be input.
SN is input	First position after the SN literal must be numeric or alpha and must consist of 2–25 characters.

25.7 Exempt Organizations Business Master File

If	Action
SN should be deleted	Input SN "\$\$."
The organization has a group ruling and the primary name line is the name of the parent	SN is required. Never include the SN as part of the primary name.

- j. In Care of Name (CO) (Box 11)— Document Code 80 or 81 — Enter any In Care of Name, if appropriate.

If	Action
The "In Care of" Name is input	Place percent sign (%) in the first position (left most) after the CO literal, then a space and the name. The CO must consist of 2–35 characters.
The CO is being deleted	Input CO "\$\$" in the first (left most) position after the CO literal.
Document Code 80	TC may be 000, 013, 014, or 016.
Document Code 81	TC must be 000.

- k. Foreign or Location Address (FA) (Box 12, 15, 16)— Document Code 80 or 81 — Enter the street address when the organization is located in a foreign country. Also, enter the complete address when the account has a mailing address, but is located at a different place.

If	Action
FA is being input	The first (left most) position after the FA literal must be an alpha or numeric and must consist of 2–35 characters. Abbreviate, if necessary.
FA is being deleted	Input FA "\$\$" in the first (left most) position after the FA literal.
Document Code 80	TC must be 000, 013, 014, or 016.
Document Code 81	TC must be 000.

- l. Street Address (Box 13 fixed field) — Document Code 80 — Enter the street address, as appropriate. If entering a Foreign Address, this field must be the city or province. When entered, this field can have a maximum of 35 characters. If this field is entered, the city and state fields must also be entered. If input, data must begin in the first (left most) position with an alpha or numeric character. Valid characters for remaining positions (2–35) are alpha, numeric, hyphen (-), slash (/), ampersand (&) or blank. Any data

following two consecutive blanks is invalid. See Document 7475 for address abbreviations may be used if needed to limit street address fields to 35 characters.

Note: Always use the street address abbreviations.

- m. City (Box 14 fixed field)— Document Code 80 — Enter the city, as appropriate. If entering a Foreign Address, this field must be the country and (if present) the Zip Code must be entered here. When entered, this field can have a maximum of 20 characters. If this field is entered, the state field must also be entered. Valid characters are alpha, numeric, hyphen (-) and blank. Consecutive blanks or a blank in position one are invalid.
 - n. State (Box 14 fixed field) — Document 80 — Enter the valid two (2) position State Code, as appropriate, from Document 7475, *State Abbreviations*. If entering a Foreign Address, this field must be period (.). Must be input, if the city is input.
 - o. Zip Code (Box 14 fixed field)— Document Code 80 — Enter the proper Zip Code. Must be a 5 or 9 digit Zip Code. Valid range for the numeric Zip is 00601–99999 or 006010000–999999999, and the 5th and 6th digits may not be zeros. If entering a Foreign Address, this field must be blank.
- (3) Floating Fields — The chart in IRM 25.7.1.5 (5) shows the quick reference to the floating fields. Enter the new data wanted in the appropriate boxes. This should replace all the data in that field on the EO/BMF.

Exception: Prior SS Code and ST data will be maintained at the Master File and available for reference on IDRS.

- a. Subsection Code (SS) (Box 17) — Document Code 80 or 81 — Enter the appropriate SS Code from Exhibit 25.7.1-4, *Table of EO SS and CL Codes*.

Document Code	Action
80	TC may be 000, 012, 016
81	TC must be 016
81	Input the following items: <ul style="list-style-type: none"> a. SS must be 01–20, 23, or 70 b. Definer Code must be A. c. If the SS=03, the TF must be 09–18. d. Input CL

Document Code	Action
80	<p>Complete the following validity and consistency checks:</p> <ul style="list-style-type: none"> a. Input CL b. SS must be 01–27, 40, 50, 60, 70, 71, 80, 81, 90–93. c. If the SS is 03 or 71, the TF must be 02, 03, 04, or 09–18, unless the Status is 70–72, then the TF mustn't be input. d. If the TC is 012 or 016, the Definer Code must be A. e. To delete a SS Code, input SS 99.

- b. TF (Box 18) — Document Code 80 or 81 — Enter the appropriate TF from Exhibit 25.7.1-3, *Table of EO Status, Foundation, and AF Codes*.

If	Action
Document Code 80	TC may be 000, 012, or 016
Document Code 81	TC must be 016
SS Code input is an 03	TF must be input, unless the ST is input and is 70–72
Document Code is 81	<p>TC must be 016, and the following items must be input:</p> <ul style="list-style-type: none"> a. Definer Code must be B. b. ST must be 01–20, 22, 26, or 29
ST is input as ST	Enter format as CCYYMM

If	Action
TC is 000 and Document Code is 80	<p>Complete the following validity and consistency checks:</p> <ul style="list-style-type: none"> a. ST = 01, the SS must be 01–25, 40, 50, 60, 70, or 80. b. ST = 07, the SS mustn't be input and the FRC must be a 990-T of 1 and a 990 of 6. c. ST = 10, the SS mustn't be input and the FRC must be a 990 of 6. d. ST = 11, the SS mustn't be input and the FRC must be a 990 of 6. e. ST = 12, the SS must be 90–93 and the FRC must be as follows: <ul style="list-style-type: none"> 1. SS = 90, the FRC must be a 5227 of 1 or 2. 2. SS = 91, the FRC must be a 990 of 1 or 2. 3. SS = 92, the FRC must be a 990-PF of 1. 4. ST = 40, the SS must not be input and the FRC must be NR or 1.
TC is 012 and Document Code is 80	<p>Complete the following validity and consistency checks:</p> <ul style="list-style-type: none"> a. ST = 01, the SS must be 01–25, 40, 50, 60, 70, or 80. b. ST = 06, 07, 10, 11, or 40, the SS must be 99 or not input. c. ST = 12, the SS must be 90–92. d. ST = 18, the SS must be 92. e. ST = 19, the SS must be 03 and the TF must be 02, 03, or 04.
TC is 016 and Document Code is 80	Definer Code must be B.

If	Action
Document Code is 80	ST may be 01, 06, 07, 10–12, 18–20, 22–26, 28, 40–42, or 70–72 and complete the following validity and consistency checks: a. ST = 18, the SS must be 92. b. ST = 41 or 70–72, at least one FRC of 1041, 1065, or 1120 must be present and the FRC for 990, 990-T, 5227, or 990-PF, if input, must be zero.
FRC input is a 990-PF	TF must be 02, 03, or 04 Caution: Be sure that the TF 02 is correct before inputting it, as it exempts the organization from paying the IRC 4940 Net Investment Income Tax.
FRC input is a 990	TF must be 09–18
990 FRC is a 6	TF must be a 10.
TF is to be deleted.	Input TF 99

- c. CL Code (Box 19) — Document Code 80 or 81 — Enter the appropriate CL Code from Exhibit 25.7.1-4, *Table of EO SS and CL Codes*. TC must be 000, 012 or 016 for Document Code 80 or TC 016 for Document Code 81. The valid CL codes are: 1, 2, 3, 4, 5, 6, 7, or 8. The code may be a 1-3 digit entry.

Form 2363-A Classification Codes

Document Code	CL	Action
80	1	SS Code must be 01–27, 40, 50, 60, 70, 71, 80, 81 or 90–92
—	2	SS code must be 03–06, 09, or 12–14
—	3 or 4	SS Code must be 03–06, or a 12
—	5, 6, 7, or 8	SS Code must be 03
—	7	SS Code must be 03 and the TF must be 09–18

Document Code	CL	Action
81	1	SS Code must be 01–20, 23, or 70.
80 or 81	—	SS Code must be input.

- d. AF Code (Box 20) — Document Code 80 or 81 Enter the appropriate AF Code from Exhibit 25.7.1-3, *Table of EO Status, TF, and AF Codes*.

Form 2363-A AF Codes

TC	Document Code	Action
000	80	AF Codes 1, 2, or 3. ST must be 01, 12, or 70–72. New GEN <i>can't</i> be input.
016	80	AF Codes 1, 2, or 3. Definer Code C must be input. If New GEN input, it must be 9999. If New GEN input, From GEN must be input.
000	80	AF Codes 6, 7, 8, or 9. The ST must be 01. New GEN must be input in the range from 0002 to 9998.
016	80	AF Codes 6, 7, 8, or 9. Definer Code C must be input. Either New GEN or From GEN, or both, must be present. If From GEN is input, it must match the BMF GEN. If New GEN is input, the valid range is 0002 to 9998.
016	81	AF 7 or 9. Definer Code C must be input. From GEN must be input in the range from 0002 to 9998.

- e. Type of Organization Code (TO) (Box 21) — Document Code 80 or 81- Enter the code which best describes the legal form of the organization as

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follows: Corporation = 1; Trust = 2; Cooperative = 3; Partnership = 4; Association = 5; and NECT = 6 (SS must equal 91 or 92).

Form 2363-A Type of Organization Codes

If	Then
The Document Code is 80	The TC may be 000 or 016.
The Document Code is 80 and a TC 000	The SS Code must be input.
The TO agrees with the input SS code	The SS Code must be as follows: a. TO = 1, SS must = 01–16, 19, 20, 23, 25, 40, 50, 60, 70, or 80. b. TO = 2, SS must = 03–15, 17–22, 24, 25, 40, 50, 60, 70, or 80. c. TO = 3, SS must = 03, 50, 80, or 92. d. TO = 4, SS must = 40. e. TO = 5, SS must = 01–21, 23, 40, 50, 60, or 70. f. TO = 6, SS must = 91 or 92.
The Document Code is 81	The TC must be 016 and the following items must be present: a. Definer Code must be D. b. TO must equal 5.

- f. ST and Date (Box 22) — Document Code 80 or 81 — Enter the appropriate ST from Exhibit 25.7.1-3, *Table of EO Status, TF, and AF Codes*. For additional details on these codes see IRM 25.7.1.3.7.1, *Data Fields*. Enter the six-digit date in CCYYMM format as required for input.

Form 2363-A ST and Date

Code	Action
Document Code is 80	The TC may be 000, 012, 016
Document Code is 81	The TC must be 016, and the following items must be input: a. Definer Code must be B. b. The ST must be 01–20, 22, 26, or 29.
ST is input as Status Code	Enter as CCYYMM

- g. RD (Box 23) — Document Code 80 or 81 — Enter the date, in CCYYMM format as required for input, the determination or ruling letter was issued.

Document Code	TC
80	Must be 000 or 016. a. If the TC is 000 — ST must be 01 or 70–72. b. If the TC is 016, the Definer Code must be C.
81	TC must be 016 and the Definer Code must be C.

- h. Deductibility Code and Year (DY) (Box 25) — Document Code 80 and 81 — Enter a one-digit code followed by a two-digit century and two-digit year, in DCCYY (Deductibility code, 2 digit century and 2 digit year) format as required for input.

If	Action
The first position	Code: <ul style="list-style-type: none"> 1 — Contributions are deductible 2 — Contributions aren't deductible 4 — Contributions are deductible under treaty provisions.
The second through fourth position	It must be a century and year entry of 00–99 for each.
Document Code 80	TC must be 000 or 016.
Document Code 81	TC must be 016.
Document Code 80 and DY is 1 or 4	SS must be 01, 03, 04, 08, 10, 13, 19, 20, 50, 60, or 70.
Document Code 81 and DY is 1	SS must be 01, 03, 04, 08, 10, 13, or 19.

- i. From GEN (FG) (Box 26) — Document Code 80 or 81 — Enter the four-digit number from Group Exemption Roster or other source (e.g., return, correspondence, etc.) when changing a GEN or when updating a group exemption. The TC must be 016. The From GEN can be any four-digit number between 0001–9998.
- j. New GEN (NG) (Box 27) — Document Code 80 or 81 — Enter the four-digit number from Group Exemption Roster or other source (e.g., return, correspondence, etc.) to add new subordinates to GEN File. This field must be entered when changing an individual determination/ ruling to a group determination/ruling. The TC must be 000 or 016 for Document Code 80 or TC 000 for Document Code 81.

Document Code	TC	Action
80	000	Input the following: a. NG must be between 0002–9999 b. AF must be a 6, 7, 8 or 9. c. ST must be 01.
81	000	NG must be between 0002–0099.
80	016	Input the following: a. Input Definer Code C. b. If the NG is 9999, the FG must be input and the AF must be 1, 2, or 3. c. If the NG is 0002–9999, the AF must be 6, 7, 8, or 9.

- k. File Folder Number (FFN) (next field per EOCHG input screen)— Document Code 80 or 81 — Enter the EACS/EDS FFN, if appropriate, or the KDO/National Office Code (left two boxes). All determination case files are now located in the Cincinnati Centralized Determination Site.

If	Action
Document Code 80	TC can be either 000 or 016.
Document Code 81	TC must be 016.
AO or HQ Code is entered	Valid numbers are: a. AOs — 11, 31, 52, 75 or 95 b. HQ — 50

- l. District Location (DL) (Box 29) — Document Code 80 or 81 Enter a two (2) digit code from Exhibit 25.7.1-5, *Universal Location Codes*, to reflect the district where the principal place of business is located. TC must be 000, 014 or 016. Input a DL when adding an EO Section to a BMF Entity with a TC 016.
- m. Pension Plan (PP) (Box 30) — Document Code 80 or 81 — Enter a “1” (Yes) or “2” (No or Not Known) to show whether the organization has a pension plan. To delete a Pension Plan, input PP “9.”

Document Code	Action
80	TC must be 000 or 016.

Document Code	Action
81	TC must be 016, the Definer Code D, and the PP Code must be "2".

- n. AD (Box 31) — Document Code 80 — Enter a six-digit code in CCYYMM format required for input, to show the ending date when an advance ruling is due to expire. When the AD is over, enter "999999" to delete the date from the EO/BMF once a final determination of whether they are a public charity or private foundation is completed. The TC must be 016 and the AD can't be before the current input date.
- o. Large Case Code (LC) (Box 32) — Document Code 80 — Enter a one-digit code of "1," when an organization is to be included in the Large Case Program. Enter a one-digit code of "2," to show an organization was previously a large case. Enter a one-digit code of "9," to delete a Large Case. TC must be 016.
- p. Employment Code (EC) (Box 34)— Document Code 80 or 81 — Enter a "W" for a 501(c)(3) organization (other than an instrumentality of a state, municipality or other local governmental unit) not subject to FUTA tax.**Exception: If a church or qualified church-controlled organization, has filed a timely Form 8274, Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security Taxes and Medicare Taxes, don't enter an EC W. The campus has established an EC of C for these organizations. In all other cases leave this item blank.**

Form 2363-A Employment Codes

If	Then
Document Code is 80	TC must be 000 or 016 and valid EC's are "S," "W," "M," or 9.
Document Code is 81	TC must be 000 and EC must be "W."
Input EC is a "W"	941 FRC, if input, must be a 01 or 07.
Input EC is a "W"	SS Code, if input, must be a 03, 50, 60, or 70.
Input EC is a "W"	ST, if input, must be 01, 07, 10, or 11.

- q. Fiscal Year/Month (FY) (Box 35)— Document Code 80 or 81 — Enter the calendar or fiscal month ending date.

If the Document Code is	And	Then
—	—	TC may be 000, 012, or 016.

If the Document Code is	And	Then
81	—	TC may be 000 or 016.
80	Positive FRC is input for a Form 990, 990-PF, 990-T, 1041, 1065, 1120, or 5227	Must input FY
81	—	FY should never be input with a TC 016 unless it is intended that all subordinates must have the same fiscal year.

(4) Filing Requirements (Box 38) - Document Codes 80 or 81

- a. Enter a number in the box or boxes to indicate the appropriate FRC of each organization. See Exhibit 25.7.1-6, *BMF Filing Requirements*, “FRC” column, for BMF FRC numerics.
- b. The FRC for Forms 941 Series Returns, 990 Series Returns and 1120 Series Returns are a two-digit code. All other FRC’s are a one-digit code.
- c. If the Document Code is 80, a positive FRC is added by TC 000, 012 or 016.
- d. Never delete or update a positive FRC unless there is an EO Section already on the BMF, or an EO Section is being added for the first time.
- e. The validity and consistency checks must be performed when the input FRC is greater than zero (positive).
- f. An EO FRC can be deleted with Document Code 80 or 63.

If	Action
Input is only to delete a BMF FRC	Use CC BNCHG
CC EOCHG is being used and the only action is to delete a FRC	Input as follows: <ol style="list-style-type: none"> a. Document Code 80 b. TC 016 c. Pension Plan (PP) field ‘2’. d. Input RM e. Input a zero in the position of the FRC being deleted. f. A Definer Code isn’t necessary as long as the only change being made is to delete the FRC, then items a) through e) must be input.

- g. The FY must always be input if the FRC is for a 990, 990-PF, 990-T, 5227, 1041, 1065 or 1120.

- h. The validity and consistency checks listed below are in the order they appear on the screen.

Code	Action
WW-FRC-941:	Valid input codes are 00, 01, 07. <ul style="list-style-type: none"> Valid input codes are 00, 01, 07. If the Document Code is 80, the TC must be 000, 012, 016. If the Document Code is 81, the TC must be 000.
CC-FRC-1120:	<ul style="list-style-type: none"> Valid input codes are 00, 01, 03, 04, 07, or 09. If the Document Code is 80, the TC must be 012 or 016 and the Definer Code must be A Document Code 81 is not a valid input for a Form 1120. If the input ST is 41, 70–72 and the 1120 FRC is present, the 1041, 1065, 990, 990-PF, 990-T and 5227 FRC can't be greater than zero.

Note: Consistency checks for an 1120 with SS, TF and FRC are as follows:

1120–Input FRC	SS–Must be:	TF–Must be:	EO FRC Must be:
01	03	02, 03, or 04	990-PF = 1
01	12	—	990 = 01
03	12	—	990 = 01
04	15	—	990 = 01
09	03	09–18	990 = 01 or 02
09	01, 02, 04–25, 50, 60 or 70	—	990 = 01 or 02

Code	Action
E-FRC-720:	<ul style="list-style-type: none"> Valid input codes are 0, 1, 4, 6, or 7. If the Document Code is 80, the TC may be 000, 012, or 016. If the Document Code is 81, the TC must be 000.

Code	Action
H-FRC-942:	It can never be greater than zero for either Document Code 80 or 81.
T-FRC-1041:	<ul style="list-style-type: none"> Valid input codes are 0 or 1. If the Document Code is 80, the TC may be 012 or 016 and the Definer Code must be A. If the Document Code 81 is not a valid input for an 1041. If the input ST is 41 or 70-72, and the 1041 FRC is a 1, the 1120, 1065, 990, 990-PF, 990-T and 5227 FRC can't be greater than zero.

Note: The consistency checks with SS and FRC for a 1041 are as follows:

1041-Input FRC	SS-Must be:	EO FRC Must be:
1	90	5227 = 1 or 2
1	91	990 = 1 or 2
1	92	990-PF = 1

Code	Action
P-FRC-1065	<ul style="list-style-type: none"> Valid input codes are 0 or 1. If the Document Code is 80, the TC may be 000, 012, or 016. If the Document Code is 80 and the TC is 012 or 016, the Definer Code must be A. Document Code 81 is not a valid input for a 1065. If the input code is a 1, the 55 must be 40, unless the ST is 41 or 71–72. The NR (Not Required) must be a 1. If the input ST is 41 or 70–72 and the 1065 FRC is a 1, the 1041, 1120, 990, 990-PF, 990-T and 5227 FRC can't be greater than zero.
M-FRC-1066	It can't be greater than zero for either Document Code 80 or 81.
R-FRC-CT 1	It can't be greater than zero for either Document Code 80 or 81.
F-FRC-940	<ul style="list-style-type: none"> Valid input codes are 0, 1, or 7 If the Document Code is 80, the TC may be 000, 012, or 016. If the Document Code is 81, the TC must be 000. If the input FRC is a 1 or 7, the EC mustn't be a W; the 941 FRC or 943 FRC must be input and be the same value as the 940 FRC.
A-FRC-943	<ul style="list-style-type: none"> Valid input codes are 0, 1, or 7. If the Document Code is 80, the TC may be 000, 012, or 016. If the Document Code is 81, the TC must be 000.
K-FRC-1042	It can't be greater than zero for either Document Code 80 or 81.

Code	Action
T-FRC-990T	<ul style="list-style-type: none"> • Valid input codes are 0 or 1. • If the Document Code is 80, the TC may be 000, 012, or 016. • If the Document Code is 80 with a TC 012 or 016: <ul style="list-style-type: none"> a. The Definer Code must be an "A" b. The SS Code must be 02–25, 50, 60, or 70; and c. The 990 FRC must be 01, 02, 04, 06, 04, or 13; or d. The 990-PF FRC must be a • If the SS Code isn't input, the Definer Code must be a B, with a ST of 06, 07, 10, or 11; and, <ul style="list-style-type: none"> a. If the ST is 07, 10, or 11, then the 990 FRC must be 01, 02, 04, 06, or 13; or b. If the ST is 06, the 990 FRC must not be input. • If the SS Code input is 99, then the Status must be 06, 07, 10, or 11. • For Document Code 80 with a TC 000: <ul style="list-style-type: none"> a. The SS Code must be 02–25, 50, 60, or 70; or b. The Status must be 07, 10, or 11, c. The 990 FRC must be 01, 02, 04, 06, or 13; or d. The 990-PF FRC must be a • If the Document Code is 81, the TC must be 000.

Code	Action
N-FRC-5227	<ul style="list-style-type: none"> Valid input codes are 0,1, or 2. If the Document Code is 80, the TC must be 000, 012, or 016 and the SS must be 90. If the TC is 012 or 016, the Definer Code must be A. Document Code 81 is not a valid input for a 5227.
P-FRC-990PF	<ul style="list-style-type: none"> Valid input codes are 0 or 1 or 3. If the Document Code is 80, the TC must be 000, 012, or 016 and the SS must be 92 or 03 with TF 02 (effective 01–01–86), 03 or 04. If the TC is 012 or 016, the Definer Code must be A. Document Code 81 is not a valid input for a 990-PF.
H-FRC-2290	<ul style="list-style-type: none"> Valid input codes are 0,1, or 2. If the Document Code is 80, the TC may be 000 or 016. If the Document Code is 81, the TC must be 000.
C-FRC-11C	<ul style="list-style-type: none"> Valid input codes are 0 or 1. If the Document Code is 80, the TC may be 000 or 016. If the FRC is a 0, the 730 FRC must be a 0. If the FRC is a 1, the 730 FRC must be a 1. Document Code 81 is not a valid input for an 11C.

Code	Action
W-FRC-730	<ul style="list-style-type: none"> Valid input codes are 0 or 1. If the Document Code is 80, the TC may be 000 or 012. If the FRC is a 0, the 11C FRC must be a 0. If the FRC is a 1, the 11C FRC must be a 1. Document Code 81 is not a valid input for a 730.
OO-FRC-990:	<ul style="list-style-type: none"> Valid input codes are 01, 02, 03, 04, 06, 07, 13 or 14. If the Document Code is 80, the TC must be 000, 012, or 016. If the Document Code is 81, the TC must be 016; the Definer Code must be a D, and the 990 FRC must be a 1. If the TC is 012 or 016, the Definer Code must be an A.

Note: The consistency checks between the 990 FRC input and the SS or ST are as follows:

INPUT 990 FRC	SS-MUST be	TF-MUST be	ST-MUST be	CL-MUST be
01	02, 04–20, 22–25, 50, 60, 70 or 91	—	—	—
01	03	09–18	—	—
02	02, 04–20, 22–25, 50, 60, 70 or 91	—	—	—
02	03	09–18	—	—
03	02, 04–20, 23 or 70	—	—	—
03	03	09–18	—	—
04	21	—	—	—
06	03	10	—	—

INPUT 990 FRC	SS-MUST be	TF-MUST be	ST-MUST be	CL-MUST be
06	99 or blank	—	07, 10, or 11	—
07	01	—	—	—
13	03	09–18	—	7
14	01	—	—	

Code	Action
N-FRC-NOT REQUIRED:	<ul style="list-style-type: none"> Valid input codes are 0 or 1. It is valid with Document Code 80 and 81 for TC 000 or 016. If the TC is 016, the Definer Code must be an A. If the ST input is 40, then the Definer Code B must be input also.

Note: When changing from one filing requirement to another, be sure to enter a zero (0) or two zeros (00) in the filing requirement box to be deleted. For example, if changing from a public charity to a private foundation, enter “1” in the 990-PF box and “00” in the 990 box.

- (5) RM (Box 39) — Document Code 80 or 81 — Enter data to leave a history for future reference, e.g., TF follow-up. RM must consist of 10–35 characters with no consecutive blanks.

Reminder: The RM field is a required item for all EOCHG transactions.

- (6) Preparer’s Information (Boxes 40-43) - Document Code 80 or 81.
- Prepared by (Signature) (Box 40)— Enter the name of the person who prepared this form.
 - Date Signed (Block to the right of Box 40) - Enter the current date in this block.
 - Organization Symbols (Box 41)— Enter function, group number, etc.
 - Preparers’ Group or IDRS Number (Box 42)
 - Preparers’ phone number (Box 43) - Enter phone number of the person who prepared this form.

25.7.1.7 (01-28-2022) Overview of Group Exemption Procedures

- (1) A central organization which is tax exempt under IRC 501(c) may obtain exemption recognition, on a group basis, for subordinate organizations under its general supervision or control. The purpose of the group exemption is to relieve subordinate organizations from filing their own exemption applications.

25.7.1.7.1
(01-28-2022)
**Group Exemption
Requirements**

- (1) Central organizations that apply for a group exemption letter must obtain their own exempt status recognition. See **Sec. 4** of Rev. Proc. 80-27 , 1980-1 C.B. 677, for the requirements for inclusion in a group exemption letter.
- (2) Central organizations must establish that the subordinates included in the group exemption letter are:
 - a. Affiliated with it.
 - b. Subject to its general supervision or control.
 - c. Exempt under the same IRC 501(c) paragraph.

Note: The subordinates don't need to share the same 501(c) paragraph with the central organization.

 - d. Not a private foundation, as described in IRC 509(a), if requesting IRC 501(c)(3) status.
 - e. In the same accounting period as the central organization, if included in a group return.
 - f. Not organized and operated in a foreign country.
- (3) Subordinate organizations seeking IRC 501(c)(3) exemption recognition are subject to the 15-month provision of IRC 508(a).
 - a. If all subordinate organizations have been formed within the 15-month period before the group exemption application submission date, the subordinate organizations may receive exemption recognition effective as of their creation dates.
 - b. However, the IRS may issue a group exemption letter covering subordinates, one or more of which haven't been organized within the 15-month period before the submission date, if all subordinates are willing to accept exemption recognition as of the application date.
- (4) To be included in the group exemption letter, each subordinate organization must submit written authorization to the central organization.
 - a. A duly authorized officer of the subordinate must sign the authorization.
 - b. The central organization must keep the authorization for as long as the group exemption is in effect.

25.7.1.7.2
(01-28-2022)
**Exempt Organizations
Rulings and Agreements
Responsibilities**

- (1) All applications, except those meeting certain criteria, undergo review by Exempt Organization Ruling and Agreements (EO R&A) in Cincinnati, OH.
- (2) EO R&A:
 - a. Issues group exemption ruling or determination letters.
 - b. Prepares the EO/BMF vouchers on Form 2363-A.

25.7.1.8
(01-28-2022)
**Establishing and
Changing Group
Exemptions**

- (1) The following procedures apply for establishing and changing group exemption designations on the EO/BMF.

25.7.1.8.1
(01-28-2022)
New Group Exemptions

- (1) When ready to issue a group exemption letter, prepare a Form 2363-A voucher in duplicate.

- (2) Stamp or annotate Form 2363-A in the upper margin “New Group Exemption Letter” and leave the floating field area (new group exemption number) blank.
- (3) Use Form 3210, *Document Transmittal*, to send the original Form 2363-A to the Ogden Submission Processing Center (OSPC), along with a copy of the list of the subordinates included in the group determinations.
 - a. Include all EINs known and attach any SS-4s.
 - b. Annotate the subordinate listing, “Form SS-4 previously forwarded to IRS” for each entity, if appropriate.
- (4) File a duplicate copy of Form 2363-A in the administrative case file for any follow-up action (i.e., shipment lost in transit, unpostables, etc.).
- (5) Enter the following information on the Form 2363-A:
 - a. Parent’s name control and EIN (document, transaction and definer codes may be left blank)
 - b. Appropriate subsection code (SS)
 - c. Foundation code (TF), if the SS is 03
 - d. Appropriate classification code(s) (CL)
 - e. Status code and date (ST)
 - f. Appropriate affiliation code (AF)
 - g. Group ruling date (RD)
 - h. Organization type (TO)
 - i. Fiscal year (FY)
 - j. File folder number (FF)
 - k. NAICS and NTEE code(s)
 - l. Deductibility code year (DY)
 - m. Pension plan (PP)
 - n. Between 10–35 characters in the remarks area (RM)
 - o. Parent’s name, leave address area blank
 - p. Appropriate Form 990 filing requirement (see IRM 25.7.1.8.1 (6))
 - q. If appropriate, enter a Form 990-T filing requirement
 - r. Preparer’s name and symbols
- (6) Use these codes to indicate the appropriate Form 990 filing requirement:

Code	Form 990 Filing Requirement
01	All subordinates over \$50,000 gross receipt, or if unknown.
02	All subordinates \$50,000 or less.
06	Church or integrated auxiliary of a church. Enter an asterisk (*) in the 990 box if the group ruling is for a church. ¹
07	501(c)(1) government instrumentality.

Note: ¹ Enter in the shaded area to the right of the filing requirements section: “Enter **1** if N/A or **6**, if a true church or unknown.” This alerts OSPC

employees to give a non-integrated auxiliary of a church filing a Form 990 a filing requirement of 1, or give an integrated auxiliary of a church, or if it is unknown whether an entity is integrated or non-integrated, a filing requirement of 6.

25.7.1.8.2
(01-28-2022)

Changing Group Exemptions

- (1) Use these procedures to change group exemptions.

If Changing	Then
The group exemption	Prepare Form 2363-A.
An existing group exemption	Process Form 2363-A for the central (parent) organization and affected subordinates.
From an individual to group exemption	Document Code 80 (TC 016).

- (2) If the group ruling affects all subordinates, update all entities covered under the group ruling by using the GEN in the "From GEN" field of the floating field area and the name control and EIN of the parent. This changes all entities established with the specific GEN entered, e.g., subsection/classification change for all entities.

Note: Use the correct GEN, Name Control and EIN of the parent, as both are validated by the computer and if either does not validate, the change will be unpostable.

- (3) EO R&A: prepare mass change Form 2363-A, *Request for IDRS Input for BMF/EO Entity Change*, as follows:
- Floating fields
 - Enter new data as appropriate
 - Fixed fields: Leave blank (can't be used for mass changes)
 - Remarks section
 - Check document code 81 at the top
 - Forward mass posting voucher under separate cover to the local terminal input function
 - In addition to the mass posting voucher, prepare another Form 2363-A marked "Pilot Voucher" in the upper right-hand corner, entering the same data elements as listed in IRM 7.20.3.7.6.2 (1).
- (4) You can only change the following fields en masse:
- Subsection/classification/foundation codes
 - Status code and date
 - New GEN with affiliation code entered and ruling date (merger)
 - Deductibility code and year
 - Activity codes (NAICS and NTEE)
 - DOL (only if all subordinates are located within the same district)
 - File folder number
 - Abbreviation name

- i. Fiscal year/month (only if all subordinates are included in a group return)

25.7.1.8.3
(01-28-2022)
**Group Exemption
Mergers**

- (1) EO R&A: When you complete the review and approval process, send group ruling merger correspondence (i.e., the merger of two group rulings or two group rulings merging to form a new group) to Ogden Campus, Attn: Entity Control Function. OSPC:
 - a. Update the BMF (except name and address changes for subordinates) to reflect the mergers.
 - b. Prepare and distribute new pilot vouchers to the administrative file in Cincinnati.
- (2) EO R&A: If we already recognized a subordinate as tax exempt under IRC 501(c), prepare Form 2363-A to change the individual ruling/determination status to a group exemption status.

25.7.1.9
(01-28-2022)
OSPC Responsibilities

- (1) OSPC:
 - a. Establish the group exemption number (GEN) on masterfile.
 - b. Maintain the annual supplemental group ruling information (SGRI) listing.

25.7.1.9.1
(01-28-2022)
**Supplemental Group
Ruling Information
(SGRI)**

- (1) To maintain a group exemption letter, the central organization must submit annually to the IRS various statements and listings as described in **Sec. 6** of Rev. Proc. 80-27. This material is due 90 days before the close of its annual accounting period. Group returns are filed at OSPC which processes EO returns.
- (2) Organizations submit their own listings that contain all information required by Rev. Proc. 80-27.
- (3) OSPC must write to the central organization, if they don't receive the supplemental information within 90 days before the end of the parents' accounting period.

25.7.1.10
(01-28-2022)
Group Exemption Roster

- (1) Document 6023, *Group Exemption Roster*, helps us identify organizations covered by group exemptions and provides key exemption data. It serves as a convenient reference to outstanding group exemptions when we:
 - a. Process applications for exemption.
 - b. Prepare vouchers for the BMF System.
 - c. Respond to requests for group exemption information.
 - d. Process unpostable Forms 990, *Return of Organization Exempt from Income Tax*.
- (2) The roster reprints semiannually to reflect all active parent accounts as of the date of issuance. It contains a(n):
 - a. Alphabetical listing of organizations covered by group exemptions.
 - b. Numerical listing in group exemption number (GEN) order.
 - c. Table of BMF abbreviations for group exemption organizations, where applicable. It also identifies the number of organizations with the same GEN.

- (3) The alphabetic listing for each group exemption includes the:
 - a. Name of the organization
 - b. The home city and state of the central organization
 - c. The IRC 501(c) exemption subsection
 - d. The group exemption letter date
 - e. Group exemption number (GEN)
 - f. Parents' EIN
 - g. BMF standard abbreviation for the organization (where applicable)
- (4) The names of the central organizations are alphabetically listed as they appear on BMF.
- (5) The table of BMF abbreviations lists the abbreviations in alphabetic sequence and is cross-referenced to the organization's name as it appears in the main listing.
- (6) There's no requirement for a central organization to certify that its group roster doesn't contain subordinate organizations that are currently autorevoked.

Reminder: However, Notice 2011-44 states that an organization whose exemption has been revoked for failure to file for three years can't reinstate that exemption by joining a group exemption ruling as a subordinate or getting the central organization to add it back to the group exemption roster. The autorevoked entity must apply for exemption, whether or not it was originally required to so apply.

25.7.1.11
(01-28-2022)
**Group Exemption
Number (GEN) File**

- (1) The GEN file is a computer file controlling the EO/BMF accounts of every parent or subordinate organization containing a GEN. It:
 - a. Ensures every group exemption has only one parent account.
 - b. Prevents a subordinate account from establishing unless a parent containing that GEN already exists.
 - c. Stops invalid GEN's or affiliation codes from passing on to the EO/BMF.
- (2) IDRS compares every entity change transaction containing either a "From GEN" or "New GEN" to the GEN file before posting to the EO/BMF.
 - a. Transactions failing to pass GEN file validity checks unpost with Unpostable Code 370, and return to the initiator.
 - b. Transactions that pass GEN file validity checks generate either new or updated accounts on the GEN file, and post to the EO/BMF.
- (3) The GEN file contains the following information:
 - a. Parent EIN, name control, affiliation code and organization name.
 - b. Subordinate EIN, name control and affiliation code.

25.7.1.12
(01-28-2022)
Group Returns

- (1) A central organization may file, in addition to its own annual information return, a group return on behalf of two or more of its subordinate organizations covered by a group exemption letter which are:
 - a. Affiliated with the central organization at the close of its annual accounting period.
 - b. Subject to the central organization's general supervision.
 - c. Tax exempt under the same IRC 501(c) paragraph.

Note: The subordinate organizations don't have to share the same paragraph of the central organization.

- d. Filed on the basis of the established annual accounting period of the central organization.

Note: See 26 CFR Reg. 1.6033-2(d).

- (2) An agency of the federal, state, or local government, although not required to file information returns for itself, may file a group return on Form 990 on behalf of subordinates under its supervision covered by a group exemption letter.
- (3) The group return may include only those exempt subordinates that:
 - 1. Authorized in writing to include them in the return.
 - 2. Provided statements specifying gross income, receipts and disbursements to the central organization.
 - 3. Gave required related information to be stated in the return.
- (4) Organizations file the group return with the OSPC, which processes EO returns. Filing a group return is in lieu of filing separate returns for each of the subordinate organizations included in the group return.
- (5) The group return has separate schedules attached which include names, addresses and EINs of all subordinates, both included and excluded from the return.
- (6) Since exempt subordinate units may opt in or out of a group return, OSPC establishes all subordinates in a new group letter on the EO/BMF with a Form 990 filing requirement of "1" (gross receipts are over \$50,000). This ensures that we check for return filings for subordinate units which do not elect to be included in a group return are checked for return filings.
- (7) Some central organizations generally include all exempt subordinates in a group return and operate in such a manner as to eliminate the need for separate return controls on the EO/BMF for subordinates.
- (8) Campus processing of group returns includes:
 - a. Perfecting the return.
 - b. Posting the receipt of the group return for the central organization.
 - c. Posting of satisfaction of filing requirements (TC 590) to the EO/BMF accounts of exempt subordinate organizations included in the group return.
 - d. Subsequent storage and maintenance of the return.
- (9) When an exempt central organization files a separate return for itself and files a group return for its subordinates, BMF won't accept both returns unless there are separate entity records, each with a different EIN.
 - a. When there is only one entity record, OSPC prepares Form 2363-A to reflect the same entity data as that found on the pilot voucher entry. OSPC adds the words "Group Return" to the end of the name of the organization and assigns a separate EIN the new entity entry.

- b. The deductibility code is 2 and filing requirement code is 3 (990 — Group Return). This permits both returns to post to BMF (one individual and one group return). The group return entry won't appear in the cumulative list.

25.7.1.12.1

(01-28-2022)

Federally-Chartered Organizations

- (1) Certain organizations covered by group exemption letters and required to file EO returns (including both central and subordinate organizations) aren't on the EO/BMF. This includes subordinate units of federally-chartered IRC 501(c)(1) exempt organizations controlled and regulated by another government agency and subject to the supervision, periodic audit and examination procedures of the agency. In these cases, an EO/BMF account exists for the central organization only.
 - a. Federal credit unions
 - b. Federal Deposit Insurance Corporation
 - c. Federal home loan banks
 - d. Federal land banks
 - e. Federal intermediate credit banks
 - f. Federal National Mortgage Association
 - g. Federal land bank associations (formerly national farm loan associations)
 - h. Federal reserve banks
 - i. Federal Savings and Loan Insurance Corporation (FSLIC)
 - j. Public Housing Administration
- (2) State and municipal instrumentalities aren't tax exempt under IRC 501(c)(1).
- (3) IRC 501(c)(1) refers to certain instrumentalities of the United States organized under Acts of Congress. In order to establish IRC 501(c)(1) exemption, Congress must specifically:
 - a. Provide for the corporation's exemption in the Internal Revenue Code,
 - b. Provide in a non-Code provision of a revenue act, or
 - c. List the corporation in IRC 501(c)(1).
- (4) IRC 501(c)(1) exempt organizations aren't subject to the Form 990 filing requirement provisions of IRC 6033 if they are corporations wholly owned by:
 - 1. The United States
 - 2. An agency
 - 3. An instrumentality thereof

25.7.1.12.2

(01-28-2022)

State-Chartered Credit Unions

- (1) We may omit state-chartered credit unions covered by group returns, included in group exemptions, from the EO/BMF.
 - a. IRC 501(c)(14)(A) provides exemption from federal income tax for credit unions without capital stock, organized and operated for mutual purposes and without profit. State law determines whether organizations are credit unions. Generally, we consider an organization formed under a state credit union law, subject to the supervision of a state agency, such as a state banking commissioner, to be a state-chartered credit union.
 - b. State-chartered credit unions are authorized in most states.

Exception: Alaska, Delaware, Hawaii, Nevada, South Dakota, Wyoming and the District of Columbia.

- c. To qualify as a credit union under IRC 501(c)(14)(A), a credit union must hold a charter under a state credit union law, and operate without profit and for the mutual benefit of its members.

25.7.1.12.2.1
(01-28-2022)
State-Chartered Credit Union

- (1) A state agency may file a Form 990, group information return, for the exempt state-chartered credit unions under its supervision and control (Rev. Rul. 60-364 , 1960-2 C.B. 382.)
 - a. The parent organizations filing group returns are usually controlling state agencies who are neither entitled to exemption under IRC 501(a), nor required to file Forms 990 on their own behalf. Most, but not all, state agencies filing group returns for credit unions in their states obtained a group exemption from the IRS.
 - b. This presents an exception to other parent organizations which file group returns. Other parent organizations must obtain group exemption numbers and must file Forms 990 for themselves, in addition to any group return filed on behalf of their subordinates.
- (2) We process group returns filed by controlling state agencies for their state-chartered credit unions on the EO/BMF according to whether or not we issued the state a group exemption.
 - a. OSPC processes group returns filed by states in receipt of group exemptions in the same manner as normal group returns. OSPC assigns a Form 990 filing requirement of "3" (group return filer), and adds the words "group return" to the end of the parent's name line.
 - b. OSPC processes group returns filed by states not in receipt of group exemptions according to whether the parent organization has an account established on the EO/BMF.

<u>If</u>	<u>Then</u>
Group returns filed by States that	Assign these accounts a...
Don't have accounts on the EO/BMF. Establish on MF with IDRS Transaction Code 000.	Form 990 Filing Requirement of 01 and add group return to the EO/BMF following the name line.
Have accounts on the EO/BMF. Update on MF with IDRS Transaction Code 016.	Form 990 Filing Requirements of 01 and also add group return to the name line.

25.7.1.13
(01-28-2022)
Overview of Standard Extract Program

- (1) The Exempt Organizations (EO) Standard Extract Program is a computer program that is run monthly (except in January) at the Martinsburg Computing Center (MCC), to extract entity and limited return information from EO accounts on the Business Master File (BMF).
- (2) IRS employees, and, to the extent provided in IRC 6104 members of the general public may use Standard Extract listings

- (3) Standard Extract data has proven useful in providing information on specific types or classes of organizations, without doing special programming to extract this data. Typical examples for using this data include:
 - a. Identify all organizations exempt under a specific IRC subsection
 - b. All status 20 organizations located within a certain Area Office (AO)
 - c. All organizations containing a specific group exemption number, activity code (see Document 6379, *Exempt Organizations Management Information Systems Codes*) or accounting period, etc..
- (4) You may use downloadable EO files found on <https://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf>, and data on the Return Information Control System (RICS) database, to obtain extracts previously handled by the standard extract program.

25.7.1.14
(01-28-2022)
Management Information Reports

- (1) The following management information reports are sent to the AO:
 - a. Private School Listing
 - b. Group Exemption Roster (Document 6023)
 - c. EO Private Foundation Listing

25.7.1.14.1
(01-28-2022)
Group Exemption Roster

- (1) The Group Exemption Roster serves as a convenient reference and provides key data on:
 - a. Processing applications for exemption (EACS/EDS)
 - b. Preparing vouchers for the Master File systems
 - c. Processing required returns from EOs
 - d. Responding to information requests concerning organizations holding group exemptions.
- (2) Document 6023, *Group Exemption Roster* is produced semi-annually in February and August. The document contains:
 - a. A table of Master File abbreviations for organizations holding group exemptions.
 - b. An alphabetic listing of all central organizations covered by a group exemption still in effect.
 - c. A listing, in numeric sequence by Group Exemption Number, of all active group rulings.
- (3) The alphabetic listing will show all accounts with:
 - a. An Affiliation Code of "6" or "8" (parent)
 - b. The Parent's name (50 characters)
 - c. EIN
 - d. Group Exemption Number (GEN)
 - e. Ruling date
 - f. Subsection Code
 - g. Classification Code(s)
 - h. Status Code
 - i. File Folder Number
 - j. Primary Activity Code
 - k. Deductibility Code and Year
 - l. The City and State where the parent is currently located

- (4) The total number of active central organizations, as of the revision date, is at the end of the alphabetic listing, following the last account. The numeric listing contains the same organizations in GEN order but also shows the number of subordinate organizations with the same GEN (Number of Local Affiliates or NLA). This information may be used to reply to inquiries concerning the number of active subordinates with the same GEN. It also contains the parent EIN and GEN.
- (5) The roster can be used to identify organizations that may be covered by a group ruling. See IRM 25.7.1.17.2, *Group Exemption Roster*, for an explanation.

25.7.1.14.2
(01-28-2022)
EO Private Foundation Listing

- (1) The EO Private Foundation Listing is a list of all active BMF accounts with an EO Foundation Code of "02", "03" or "04."
 - a. It is produced each February and is sorted by state, so that each state can be found separately.
 - b. Within each state, the listing is sorted by Asset Code (high to low) and finally alphabetically.
 - c. This means that the Asset Code **9's** will appear first alphabetically, then down to the zeros being last.
 - d. The Asset Code is printed on the first line of each account on the right-hand side.
- (2) At the end of each state, there is a summary of accounts for that state showing the total number of private foundations in that state by Asset Code. Also included is a summary of the Income Codes, even though the Income Code doesn't show on any listing page. This is for statistical purposes.
- (3) Organizations with a Foundation Code "02," *exempt operating foundations*, and "03," *operating foundation*, will have the literal "OP" (operating foundation) in the "Foundation Type" field. Organizations with a Foundation Code "04," *non-operating*, show the literal "NO."

25.7.1.14.3
(01-28-2022)
Status 40 Register

- (1) EO Entity in the Ogden Submission Processing Center (OSPC) works the Status 40 responses to an auto generated *CP 120, Confirmation of Tax-Exempt Status Required*. Hard copies of the register are no longer generated.

25.7.1.15
(01-28-2022)
Overview of Cumulative List

- (1) The Cumulative List of organizations (CL) described in Internal Revenue Code of 1986 (IRC) 170(c), CL, commonly known as Publication 78, is a computer generated listing of names of organizations. These organizations have been determined to be entitled to receive tax deductible contributions by donors, as provided in IRC 170.
- (2) The CL provides information and guidance on exempt organizations to both Service personnel and the public. With few exceptions, the CL includes only those organizations that hold a ruling or determination letter that specifically states that contributions to the organization are tax deductible.
- (3) The exempt organization (EO) community has become increasingly dependent upon their listings in the CL to prove to potential contributors that contributions to them are deductible. The fact that an organization may hold a favorable de-

termination letter is often not sufficient to satisfy some contributors, especially in those cases where the Service issued an organization's letter many years ago.

- (4) Generally, the CL program has been effective in identifying IRC 170 organizations. However, as with any computer-generated listing, it is only as good as the data extracted. Therefore, it is imperative that the EO entity data contained on the BMF be accurate. Every Service employee who issues a determination or conducts an examination of an exempt organization, is responsible for ensuring that the Master File reflects any actions taken and that any other errors identified on a Master File entity are corrected.

25.7.1.15.1
(01-28-2022)
**Publication 78 On-Line
Procedures**

- (1) The CL (Publication 78 data) is available in a researchable database on the Internet. It is one part of the Tax Exempt Organization Search Application that also includes the cumulative listing of organizations whose exemption has been revoked, the database of 990-N filings, Determination Letters, and Copies of Returns. This database may be used for researching exempt organizations who have been granted contribution deductibility, and is available to anyone with Internet access.
- (2) A user-friendly format allows for a search by the EIN, name, or portions of the name, city, state, or Deductibility Status Code.
- (3) The listing is accessible through the "Charities & Non-Profits" section on the IRS website (<http://www.irs.gov/Charities-&-Non-Profits>), by selecting the Tax Exempt Organization Search topic, and is updated monthly (except for January).
- (4) This file is also found in a downloadable format on the website.

25.7.1.16
(01-28-2022)
**Cumulative List
Specifications**

- (1) To be included on the Cumulative List, an organization must have:
 - a. a Deductibility Code 1 or 4 (treaty) , and
 - b. a Subsection Code of 01, 03, 04, 08, 10, 13, 19, 50, 60 or 70, and
 - c. an Affiliation Code of 1, 2, 3, 6 or 8 (selects group centrals and independents but eliminates subordinates), and
 - d. a Status Code of 01, 02, or 25 (an active entity), and
 - e. a Form 990 Filing Requirement of 1, 2, 6 or 7, or Form 990-PF Filing Requirement of 1 , 2 or 3.
- (2) IRC 501(c)(3) (referred to as subsection (c)(3)) entries for subordinates included in group exemptions or Group Return accounts are not included in the CL (Pub 78 data).
- (3) Any organization that requests to be listed in the CL and has not been issued a ruling or determination letters, must apply for such a letter to be included in the CL. In the past, several dummy entries for widely known religious, charitable and educational organizations that had not formally applied for ruling or determination letters were added to the CL. This practice is no longer permitted under current CL procedures.
- (4) Non-Exempt Charitable Trusts, BMF/Subsection Codes 90, 91 and 92 NECTS, are not included despite the other criteria. These are included on the BMF only for returns processing purposes.

25.7.1.16.1
(01-28-2022)

Cumulative List Coding Specifications

- (1) Codes for the CL identify each organization listed by type and limitation on deductibility. The codes, with an explanation of each, are as follows:

Code	Type of organization and use	Deductibility Limitation	Programming
PC	A public charity	50%	—
POF	A private operating foundation	50%	Foundation Code is 02 or 03 and the Current EO Status Code is not 25
PF	A private foundation	30% (generally)	Foundation Code is 04 and the Current EO Status Code is not 25
GROUP	Generally, a central organization holding a group exemption letter, whose subordinate units covered by the group exemption are also eligible to receive tax-deductible contributions, even though they are not separately listed.	Depends on various factors	Affiliation Code 06 or 08
LODGE	A domestic fraternal society, operating under the lodge system, but only if the contribution is to be used exclusively for charitable purposes.	30%	Current Sub-section Code 08 or 10

Code	Type of organization and use	Deductibility Limitation	Programming
UNKWN	A charitable organization whose public charity status has not been determined.	Depends on various factors	Current Sub-section Code is 03 and the Foundation Code is 09
EO	An organization described in IRC 170(c) other than a public charity or private foundation.	Depends on various factors	Current Sub-section Code is 04, 08, 10, 13 or 19 OR Current Sub-section Code is 01 and the Activity Codes present are other than 925
FED	An organization to which contributions are deductible if made for the use of a federal governmental unit.	50%	Current Sub-section Code is 01 and at least one of the Activity Codes is 925
FORGN	A foreign-addressed organization. These are generally organizations formed in the United States that conduct activities in foreign countries. Certain foreign organizations that receive charitable contributions deductible pursuant to treaty are also included, as are organizations created in U.S. possessions	Depends on various factors	Universal Location Code is 98 and the State is indicating a foreign address

Code	Type of organization and use	Deductibility Limitation	Programming
SO	A type 1, type 2, or functionally integrated type 3 supporting organization	50%	Foundation Code is 21, 22, or 23
SONFI	A non-functionally integrated type 3 supporting organization	50%	Foundation Code is 24
SOUNK	A supporting organization, unspecified type	50%	Foundation Code is 17

25.7.1.17
(01-28-2022)
Processing Cumulative List Inquiries

- (1) Inquiries regarding omissions, coding errors, etc. should be referred to the Cincinnati Area Office (AO) Customer Service Unit. If a special listing is requested or a systemic problem is suspected, refer to TE/GE HQ (SE:T:HQ:SS:BSP:SPP).
- (2) Inquiries received at service centers must be forwarded to the Cincinnati AO for resolution and response.

25.7.1.17.1
(01-28-2022)
Omissions and Errors

- (1) AOs are responsible for correcting the BMF if necessary, and responding to the inquirer. This includes referrals of inquiries other than those described herein.
 - a. Omission inquiries should be handled using the unpostable procedures.
 - b. For omissions where there is a BMF entity but it fails to meet the CL criteria described in IRM 25.7.1.16 , review the entity data, make corrections if necessary, and reply to the requester.
- (2) Copies of ruling or determination letters referred to AOs or Cincinnati by the Ogden Submission Processing Center (OSPC) are reviewed to decide if Form 2363A, Exempt organization BMF Entity Change, should be prepared to add the exempt organization to the file.
- (3) Inquiries about CL codes are reviewed and the BMF is corrected, if necessary, to reflect correct deductibility limitation codes. Such corrections may include a change to the BMF Foundation Code, Subsection Code, etc.
- (4) Inquiries regarding the alphabetic placement of an organization's name in the CL should be researched to decide if that placement is correct.

If	Then
The name is correctly listed,	Inform the inquirer that a change to their listing will require that their governing instrument (articles of incorporation, bylaws, etc.) be amended to reflect their correct legal name.
A legal name is incorrectly placed,	Prepare Form 2363-A with a TC 013 to correct.

25.7.1.17.2
(01-28-2022)
**Coordination between
HQ and AO**

- (1) AOs are responsible for assisting HQ in those instances where they are unable to decide the validity of a CL omission, inclusion, coding error, etc., through EO/BMF research. This assistance may consist of securing an organization's administrative file to decide a cause. It may also be necessary to coordinate with other functional areas, e.g., Appeals, Reporting Compliance SE:T:EO, or Regional Counsel, etc.
- (2) SE:T:BSP and QAM:MSB:EO provide advice and direction to the continuous CL purification.
- (3) Office of Business Systems Planning, Submission Processing Programs, SE:T:BSP:SPP is responsible for—
 - a. preparing any necessary documents and initiate any coordination with other Service functions to identify and correct any systemic errors encountered in the CL program, or
 - b. to include or delete an organization from the CL where normal BMF processing does not provide for the situation.

25.7.1.17.3
(01-28-2022)
CL Name File

- (1) A CL Name File at the Martinsburg Computing Center (MCC), accepts input only from SE:T:HQ:SS:BSP:SPP. This file contains a generic listing of well-known religious denominations and several organizations listed in the CL under names other than the legal names shown on their ruling or determination letters. This file is to be used for the following reasons:
 - a. Dummy Accounts — Those that have never applied for or received a ruling or determination letter.
 - b. Special Capitalization — When an organization uses an abbreviation that would not normally be capitalized, e.g., ABC Foundation. The computer would print this name as Abc Foundation.
- (2) This supplemental file provides a regularly-updated entity listing for Publication 78. MCC must run this special file monthly.

25.7.1.17.4
(01-28-2022)
Multiple Listings

- (1) Coordinate Cumulative List matters involving group exemptions with HQ, SE:T:HQ:SS:BSP:SPP.
- (2) Many organizations are generally known by names other than the legal name under which a ruling or determination letter was issued. Organizations that do business under another name or an acronym, e.g., CARE, may be unknown to potential contributors and Service personnel under their legal names.

Therefore, the Cumulative List Name File can be used to establish an entry under its commonly known name and also its legal name. The Service's policy is to discourage multiple listings in the CL. However, in rare circumstances, an organization may be given one additional listing if requested in writing to SE:T:HQ:SS:BSP:SPP. Requests for more than one additional listing will be denied.

25.7.1.17.5
(01-28-2022)
Cumulative List Indicator

- (1) Prior to 2012, the CL indicator is a code that, if input to an EO entity , would cause that EO entity to appear in the next printed quarterly supplement to the CL, rather than the next complete annual revision extracted at the end of October. This code enabled Service personnel to relist an organization that may have been erroneously omitted, or that successfully contested a revocation of its IRC 170(c) status because of a declaratory judgment suit.
- (2) Since January 2012, the cumulative list is updated monthly and is no longer printed, so the Cumulative List Indicator should not be used.

25.7.1.18
(01-28-2022)
Overview of Exempt Organizations/Business Master File (EO/BMF) Reports

- (1) Exempt Organizations/Business Master File (EO/BMF) outputs consist of management information/statistical tabulation summaries.
- (2) EO outputs consist of two general types:
 - a. Existing BMF outputs
 - b. EO/BMF outputs

25.7.1.18.1
(01-28-2022)
Schedule Posting Cycles

- (1) The production of EO outputs from the BMF is based on a schedule at the Martinsburg Computer Center (MCC). Most EO outputs are produced monthly. The Ogden Submission Processing Center (OSPC) processes EO returns and entity transactions weekly. This includes data entry through the Integrated Submission and Remittance Processing System (ISRP) and error correction for all errors detected during computer processing at the service center. . Any return or entity transaction input that is not acceptable at MCC will become unpostable. EO unpostables are returned to OSPC for resolution under the Generalized Unpostable Framework (GUF) system.
- (2) Periodically (monthly, quarterly, etc.), MCC will produce EO outputs to reflect all returns and entity transactions posted to BMF since the last time that particular output was produced.
- (3) Since MCC processes weekly, it can accept requests for returns from AIMS, search for the return(s) (bulk order) and generate either an AIMS reject or AIMS opening account. Both of these are sent back to the OSPC for printing, in the case of the reject register or "loading" onto the AIMS Data Base at the service center. At this point the return charge-out and AIMS labels are printed.
- (4) EP/EO Determination System/EP/EO Application Control System (EDS/EACS) updates its data base and sends any TC 000, or TC 016, to the BMF weekly. However, it is possible that the EDS/EACS TC 000 will unpost since the EIN could conceivably be on the BMF before the TC 000 attempts to post.

25.7.1.19
(01-28-2022)

EO Statistical Reports

- (1) The following reports are generated from the EO/BMF:

Table	Title	Report Name
1	EO Return Posting Analysis (Statistical Summary)	180-7F-11
3	EO Entity Analysis (Statistical Summary)	180-7L-11
4	EO Returns Processed Statistical Summary	180-7O-11

25.7.1.19.1
(01-28-2022)

EO Return Posting Analysis (Statistical Summary) — Table 1 (BMF Management Information Report)

- (1) The EO Return Posting Analysis (Statistical Summary) — Table 1 — Report is a computerized report produced quarterly showing:
- EO returns posted by gross receipts (year to date) sequenced by area office. Gross receipts levels coincide with the EO Income Codes of 0–9. This portion of Table 1 will provide management with the number of returns available at any one time for classification purposes and provide the universe of returns available for exempt organizations concerning case assignment guidelines.
 - The total active EO entities by IRC Subsection sequenced by AO and National totals. This portion of Table 1 will provide management with the total EO universe by Subsection and information concerning workload studies according to geographic location.
- Note:** The Other category includes organizations that have filed an EO return but do not have a formal ruling.
- This report is housed on Control-D and can be found by searching for report name 180-7F-11.

25.7.1.19.2
(01-28-2022)

EO Entity Analysis (Statistical Summary) — Table 3 — National Totals

- (1) The EO Entity Analysis (Statistical Summary) — Table 3 — National Totals — is a computerized National report produced monthly (with the exception that January and February months will be combined) showing:
- Total EO entities, new additions and deletions for report period
 - Total active EO entities by Affiliation, Foundation, Deductibility and Employment Codes
 - Total EO entities sorted by Status Codes (both active and inactive) within each IRC Subsection
 - Return Filing Requirement by month of accounting period ending
 - This report provides management with data concerning the total number of Revocations, Terminations, Denials, etc. and is used for the Commissioner's Annual Data Book Report, Congressional hearings, etc.
- (2) This report is housed on Control-D and can be found by searching for report name 180-7L-11

25.7.1.19.3
(01-28-2022)

EO Returns Processed Statistical Summary-Table 4

- (1) The EO Returns Processed (Statistical Summary) - Table 4 is a computerized report produced quarterly showing:
- (2) Returns processed this quarter. This section is broken down further by:
- current tax year,
 - first prior tax year,
 - all prior tax years,

- d. total (all tax years together), and
 - e. amended returns.
- (3) Returns processed year to date. This section is broken down further by:
 - a. current tax year,
 - b. first prior tax year,
 - c. all prior tax years,
 - d. total (all tax years together), and
 - e. amended returns.
- (4) Each section of this report is broken down by subsection if applicable.
- (5) There is a section for each EO form including:
 - a. Form 990
 - b. Form 990-EZ
 - c. Form 990N
 - d. Form 990-PF
 - e. Form 4720
 - f. Form 5227
 - g. Form 1065
 - h. Form 8871
 - i. Form 8872
 - j. Form 5768
 - k. Form 5578
 - l. and Form 1041-A.
- (6) This report is housed on Control-D and can be found by searching for report name 180-7O-11.

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Exhibit 25.7.1-1 (01-28-2022)**Group Exemption Roster**

EXPLANATION OF GROUP EXEMPTION ROSTER	
•	Name of Organization (first 50 characters)
•	Subsection Code
•	Group Exemption Number (GEN)
•	EIN
•	City and State (where central organization is located)
•	Ruling Date of Group Exemption Letter

Exhibit 25.7.1-2 (01-28-2022)

EO/BMF Name Abbreviations

Standard Union Abbreviations - (AFL-CIO affiliated unless otherwise shown)

Exempt Organizations/Business Master File and Support Processing 25.7.1

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Exhibit 25.7.1-2 (Cont. 1) (01-28-2022)

EO/BMF Name Abbreviations

Name	Abbreviation	GEN
Air Line Dispatchers Association	ADA	—
Air Line Pilots Association; International	APA	—
Allied and Technical Workers District 50 International Union	ATW-50	526
Allied Industrial Workers of America International Union	AIWA	948
Aluminum Workers International Union	AWU	1403
Amalgamated clothing Workers of America	ACW	364
Amalgamated Meat cutters & Butcher Workmen of North America	MCBW	92
Amalgamated Transit Unit (F/K/A SERE)	ATU	155
Amalgamated Transit Union Women's International Auxiliary	ATU-Aux	813
American Communications Association (Ind.)	ACA	834
American Federation of Government Employees	AFGE	194
American Federation of Grain Millers	AFGM	1060
American Federation of Labor and Congress of Industrial Organizations	AFL-CIO	1338
American Federation of Labor and Congress of Industrial Organizations — Auxiliaries	AFL-CIO Aux	1417
American Federation of Musicians of the U.S. and Canada	AFM	122
American Federation of State, County and Municipal Employees	SCME	1381
American Federation of Teachers	AFT	787
American Federation of Technical Engineers	FTE	720
American Flint Glass Workers Union of North American	FGWU	710
American Newspaper Guild	ANG	723
American Railway Supervisors	ARS	811
Bakery and Confectionery Workers' International Union of America	BCWI	96
Bill Posters, Billers and Distributors of the U.S. and Canada International Alliance	BPBD	1054
Boot & Shoe Workers Union	BSWU	852
Bricklayers, Masons and Plasterers' International Union of America	BMPI	133
Brotherhood of Locomotive Engineers	BLE	603

Exhibit 25.7.1-2 (Cont. 2) (01-28-2022)**EO/BMF Name Abbreviations**

Name	Abbreviation	GEN
Brotherhood of Locomotive Engineers Auxiliary	BLE-Aux	455
Brotherhood of Maintenance of Way Employees	BMWE	438
Brotherhood of Maintenance of Way Employees Ladies Auxiliaries	BMWE-Aux	1043
Brotherhood of Railroad Signalmen	BRS	394
Brotherhood of Railway, Airline and Steamship Clerks, Freight Handlers	BRAC	683
Brotherhood of Railway Carmen of America	RCA	687
Brotherhood of Shoe and Allied Craftsmen	NSAC	533
Brotherhood of Sleeping Car Porters, Train Chair Car Coach Porters & Attend.	SCP	844
Brotherhood of Utility Workers of New England	UWNE	775
Christian Labor Association of the United States of America (Ind.)	CLA	—
Cigar Maker's International Union of America	CIUA	100
Communication Workers of America	CWA	1102
Cooper's International Union of North America	CIU	340
Cordova District Fisheries Union	CDFU	2326
Distillery, Rectifying, Wine and Allied Workers International Union	DWAW	1336
Flight Engineers' International Association	FEIA	1167
Glass Bottle Blowers Association of the U.S. and Canada	GBBA	183
Granite Cutter's International Association of America	GCIA	54
Hotel and Restaurant Employees' and Bartenders International Union	HREU	328
Independent Watchmen's Association	WA	2168
Insurance Workers International Union	IWIU	1492
International Alliance of Theatrical State Employees & Moving Picture Operators	LATSE	386
International Association of Fire Fighters	LAFF	160
International Association of Fire Fighters Auxiliary	LAFF-Aux	1386
International Association of Heat and Frost Insulators & Asbestos Workers	AWIA	225
International Association of Machinists & Aerospace Workers	LAM	264

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Exhibit 25.7.1-2 (Cont. 3) (01-28-2022)

EO/BMF Name Abbreviations

Name	Abbreviation	GEN
International Association of Marble, Slate & Stone Polishers, etc.	MSSP	354
International Brotherhood of Boilermakers, Iron Ship Builders, Blacksmiths	BMIS	1252
International Brotherhood of Electrical Workers	IBEW	64
International Brotherhood of Firemen and Oilers	FOIB	329
International Brotherhood of Painters and Allied Trades	BPAT	444
International Brotherhood of Potters and Allied Workers	BOP	334
International Brotherhood of Teamsters, Chauffeurs, Warehousemen & Helpers of America (Ind.)	TCWH	320
International Chemical Workers Union	ICWU	793
International Die Sinker's Conference	DSC	816
International Guards Union of America	GUA	1266
International Jewelry Workers Union	IJWU	780
International Ladies Garment Workers Union	ILGW	375
International Leather Goods, Plastic & Novelty Workers Union	LGPW	692
International Longshoremen's and Warehousemen's Union	ILWU	576
International Longshoremens Association (Ind.)	ILA	313
International McClass Sailboat Racing Association (Ind.)	IMCCSRA	2307
International Mailers Union	IMU	808
International Molders & Allied Workers Union	MAWU	455
International Organization of Masters, Mates & Pilots	MMPI	719
International Plate Printers, Die Stampers & Engravers Union of North America	PPEU	699
International Printing Pressmen & Assistants Union of North America	IPP	488
International Stereotypers & Electrotypes Union of North America	ISEU	673
International Typographical Union of North America	ITU	10
International Union of Electrical Radio and Machine Workers	IUE	1095
International Union of Elevator Constructors	ECI	680
International Union of Journeymen Horseshoers of the U.S. and Canada	HSIU	960

Exhibit 25.7.1-2 (Cont. 4) (01-28-2022)**EO/BMF Name Abbreviations**

Name	Abbreviation	GEN
International Union of Life Insurance Agents	LIA	888
International Union of United Brewery, Flour Cereal, Soft Drinks and Distillery Workers of America	BSDW	370
International Woodworkers of America	IWA	716
Journeyman Barbers, Hairdressers, Cosmetologists & Proprietors A/K/A Barbers, Beauticians & Allied Industries	BHCI/BBAI	—
Laborers International Union of North America	HCL	121
Laundry & Dry Cleaning Workers International Union	LDCI	1479
Laundry & Dry Cleaning Workers International Union (Ind.)	LWIU	485
Leather Workers International Union of America	LWIUA	1511
Marine & Shipbuilding Workers of America, Industrial Union	MSWA	484
Metal Polishers, Buffers, Platers & Helpers International Union	MPBP	90
National Alliance of Postal & Federal Employees (F/K/A NAPE)	NAPFE	913
National Association of Broadcast Employees & Technicians	NABET	1536
National Association of Government Employees (Ind.)	NAGE	2480
National Association of Letter Carriers of the U.S.A.	NALC	685
National Association of Post Office Mail Handlers, Messengers and Group Leaders	POMH	1439
National Congress of Industrial Waterproofing & Misc. Workers of America (Ind.)	NCIWMWA	2315
National Federation of Federal Employees (Ind.)	NFFE	193
National League of Postmasters of the U.S. (Ind.)	NLP	765
National Marine Engineers Beneficial Assn. Of the U.S.A.	MEBA	664
National Rural Letter Carriers' Association (Ind.)	RLCA	2377
National Treasury Employees Union (F/K/A NAIRE) (Ind.)	NTEU	878
Office & Professional Employees International Union	OEIU	940
Oil, Chemical & Atomic Workers International Union	OCAW	1315
Operative Plasterer's & Cement Masons International Association	PCM	39
Pattern Makers' League of North America	PML	709
Railroad Yardmasters of America	RYA	874

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Exhibit 25.7.1-2 (Cont. 5) (01-28-2022)

EO/BMF Name Abbreviations

Name	Abbreviation	GEN
Railway Patrolmen's International Union	IURP	1161
Retail Clerks International Association	RCIA	278
Retail, Wholesale & Department Store Union	RWDS	635
Seafarers' International Union of North America	SIU	677
Service Employees International Union (F/K/A DSE)	SEIU	647
Sheet Metal Workers International Association	SMW	148
Stove, Furnace & Allied Appliance Workers International Union of North America	SFAW	624
Textile Workers Union of America	TWUA	166
Tobacco Workers International Union	TWIU	521
Transport Workers Union of America	TWU	694
United Association of Journeymen & Apprentices of the Plumbing & Pipe Fitting Industry	PPF	297
United Automobile, Aerospace & Agricultural Workers of America	UAW	427
United Brick & Clay Workers of America	BCW	149
United Brotherhood of Carpenters & Joiners of America	BCJ	143
United Cement, Lime & Gypsum Workers International Union	CLGW	156
United Electrical, Radio & Machine Workers of Americ (Ind.)	UE	735
United Furniture Workers of America	FWA	822
United Garment Workers of America	UGWA	284
United Glass & Ceramic Workers of North America	GCW	582
United Hatters Cap & Military Workers International Union	HCMW	94
United Mine Workers of America (Ind.)	UMW	—
United Paperworkers International Union (from the merger of PMPW & PSPM)	UPIU	2506
United Plant Guard Workers of America (Ind.)	PGW	1069
United Rubber, Cork, Linoleum & Plastic Workers of America	RWA	165
United Shoe Workers of America	SWA	378
United Slate, Tile & Composition Roofers, Damp & Water-proof Workers of Assn.	RDWA	764
United Steelworkers of America	USW	260

Exhibit 25.7.1-2 (Cont. 6) (01-28-2022)**EO/BMF Name Abbreviations**

Name	Abbreviation	GEN
United Telegraph Workers	UTW	1281
United Textile Workers of America	UTWA	695
United Transport Service Employees of American International Union	TSEA	712
United Transportation Union	UTU	2025
Upholsterers' International Union of N.A.	UIUA	722
Utilities Workers Union of America	UWUA	733
Window Glass Cutters League of America	GCLA	2411
Wood, Wine & Metal Lathers' International Union	IUWM	272

Standard Nonunion Abbreviations

Name	Abbreviation	GEN
American Association of University Women	AAUW	1180
American Medical Association	AMA	—
American Veterans of World War II	AMVETS	838
Benevolent and Protective Order of Elks	BPOE	527
Boy Scouts of America	BSA	1761
Camp Fire Girls	CFG	1409
Daughters of the American Revolution	DAR	1050
Disabled American Veterans	DAV	557
Future Farmers of America	FFA	776
Girl Scouts of America	GSA	—
Knights of Columbus	KC	188
National Association for the Advancement of Colored People	NAACP	1531
Parents Teachers Association	PTA	*
Society for the Preservation and Encouragement of Barbershop Quartet Singing of America	SPEBSQA	943
Veterans of Foreign Wars	VFW	*
Young Men's Christian Association	YMCA	—
Young Women's Christian Association	YWCA	—

Exhibit 25.7.1-2 (Cont. 7) (01-28-2022)

EO/BMF Name Abbreviations

* Each State has separate GEN

Exhibit 25.7.1-3 (01-28-2022)**Table of EO Status, TF, and AF Codes****EO STs**

ST	Definition
00/blank	EO Section established without a status
01	Unconditional Exemption—Active
02	Conditional Exemption—Active
06	State operated university or college filing Form 990-T
07	Church filed a Form 990-T—Active
10	Post-Examination of Church—Active
11	School Certification—Active
12	A Formal Exemption Not Granted—filing an EO Return—Active Form 990 Under IRC 4947(a)(1); Form 990-PF Under IRC 4947(a)(1); Form 5227 Under IRC 4947(a)(2) Trust; Form 1120-C Taxable Farmer's Cooperative.
18	Temporary Revocation of Private Foundation (Trust) (Required to File 990-PF and 1041)—Active
19	Revocation of Private Foundation (Required to File 990-PF and 1120)—Active
20	Termination—Inactive (Out of Business, etc.)
21	Unable to Locate—Inactive/Active (New Address Needed)
22	Revocation—(required to file Form 1120) - Inactive
23	507(a) Termination—Inactive
24	507(b)(1)(A) Termination—Inactive
25	507(b)(1)(B) Termination—
26	Termination Merger—Inactive
28	No Longer Member of Group Ruling
29	A Group Ruling Has been Dissolved
30	Churches Voluntarily filing Form 990 (beginning 2001)
31	Small Organizations, other than Private Foundations (beginning 2001)
32 (Obsolete 2008)	Non-Responders to CP 140/144 (CP 140/144 obsolete 1/2008)
33	Foreign Private Foundations described in IRC 4948(b) (beginning 2001)
34	IRC 527 Political Organization (beginning 2001)
35	Foreign Entities Exempt by Treaty with U.S.
36	Non IRC 501(c)(3), (9), (17), or (29) filers — No exemption

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Exhibit 25.7.1-3 (Cont. 1) (01-28-2022)

Table of EO Status, TF, and AF Codes

ST	Definition
40	Return Filed, No Record of Exemption
41	No Reply to Solicitation—Inactive—No Exemption
42	Extension of Time to File (TC 460)/ posting payments to 1st EO Return
70	Denied—Inactive—No Exemption Granted
71	Failed to Establish—No Exemption Granted
72	Refusal to Rule—Inactive—No Exemption Granted
97	Exemption Revoked (Failure to file Form 990-N, 990 or 990-PF for 3 consecutive years). Form 1120 Filing Requirement will replace all EO Return FRC.
98	Terrorist Organization - No Exemption
99	Dump code - No exemption

EO TF - These codes are present with SS 03 accounts only

If	Definition
00	4947(a)(1)
02	Private operating foundation exempt from payment of section 4940 taxes on investment income
03	Private operating foundation
04	Private non-operating foundation
09	Suspense (a specific type not identified)
10	Church—IRC Section 170(b)(1)(A)(i)
11	School—IRC Section 170(b)(1)(A)(ii)
12	Hospital—IRC Section 170(b)(1)(A)(iii)
13	Organizations operated for the benefit of a college or university—IRC Section 170(b)(1)(A)(iv)
14	Federal, State or local government unit—IRC Section 170(b)(1)(A)(v)
15	Organization receiving support from governmental unit or general public—IRC Section 170(b)(1)(A)(vi)
16	General, public charity—IRC Section 509(a)(2)
17	Public charity supporting (FC 09–15)—IRC Section 509(a)(3)
18	Public safety—IRC Section 509(a)(4)
21	Supporting organization - IRC 509(a)(3) - Type I

Exhibit 25.7.1-3 (Cont. 2) (01-28-2022)**Table of EO Status, TF, and AF Codes**

If	Definition
22	Supporting organization - IRC 509(a)(3) - Type II
23	Supporting organization - IRC 509(a)(3) - Type III functionally integrated
24	Supporting organization - IRC 509(a)(3) - Type III not functionally integrated

EO AF Codes

AF Code	Definition
1	Central Organization (Individual Ruling)
2	Intermediate Organization (Individual Ruling)
3	Independent organization (Individual Ruling)
6	Parent of a group ruling (not a church)
7	Intermediate parent (subordinate by state)
8	Parent of a church
9	Subordinate of a group ruling (also, group return)

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Exhibit 25.7.1-4 (01-28-2022)

Table of EO SS and CL Codes

SS Code	CL Code	Classification	IRC SS
01	1	Government instrumentality	501(c)(1)
02	1	Title-holding corporation	501(c)(2)
03	1	Charitable Organization	501(c)(3)
03	2	Educational organization	501(c)(3)
03	3	Literary organization	501(c)(3)
03	4	Organization to prevent cruelty to animals	501(c)(3)
03	5	Organization to prevent cruelty to children	501(c)(3)
03	6	Organization for public safety testing	501(c)(3)
03	7	Religious organization	501(c)(3)
03	8	Scientific organization	501(c)(3)
04	1	Civic league	501(c)(4)
04	2	Local association of employees	501(c)(4)
04	3	Social welfare organization	501(c)(4)
05	1	Agriculture organization	501(c)(5)
05	2	Horticulture organization	501(c)(5)
05	3	Labor organization	501(c)(5)
06	1	Board of Trade	501(c)(6)
06	2	Business league	501(c)(6)
06	3	Chamber of Commerce	501(c)(6)
06	4	Real estate board	501(c)(6)
07	1	Pleasure, recreational, or social club	501(c)(7)
08	1	Fraternal beneficiary society, order or association	501(c)(8)
09	1	Voluntary employees' beneficiary association (Non-government)	501(c)(9)
09	2	Voluntary employees' beneficiary association (Government emp.'s)	501(c)(9)
10	1	Domestic fraternal societies and associations	501(c)(10)
11	1	Teachers' retirement fund association	501(c)(11)
12	1	Benevolent life insurance association	501(c)(12)
12	2	Mutual ditch or irrigation company	501(c)(12)

Exhibit 25.7.1-4 (Cont. 1) (01-28-2022)**Table of EO SS and CL Codes**

SS Code	CL Code	Classification	IRC SS
12	3	Mutual or cooperative telephone company	501(c)(12)
12	4	Mutual electric company, mutual water company, etc.	501(c)(12)
13	1	Burial association	501(c)(13)
13	2	Cemetery company	501(c)(13)
14	1	Credit Union	501(c)(14)
14	2	Other mutual corporation or association	501(c)(14)
15	1	Mutual insurance company or association other than life or marine	501(c)(15)
16	1	Corporation financing crop operation	501(c)(16)
17	1	Supplemental unemployment compensation trust or plan	501(c)(17)
18	1	Employee funded pension trust (created before 6-25-59)	501(c)(18)
19	1	Post or organization of war veterans	501(c)(19)
20	1	Legal Services Organization	501(c)(20)
21	1	Black Lung	501(c)(21)
22	1	Multiemployer Pension Plan	501(c)(22)
23	1	Veterans Association Founded Prior to 1880	501(c)(23)
24	1	Trust described in Section 4049 of ERISA	501(c)(24)
25	1	Title Holding Corporation or Trust	501(c)(25)
26	1	State-sponsored High-Risk Health Insurance Org. Effective (1/1/99)	501(c)(26)
27	1	State-sponsored Worker's Compensation Reinsurance Organization (Effective 1/1/99)	501(c)(27)
28	1	National Railroad Retirement Investment Trust Classification	501(c)(28)
29	1	Qualified non profit Health Insurance Issuers	501(c)(29)
40	1	Apostolic and religious organization	501(d)
50	1	Cooperative hospital service organization	501(e)
60	1	Cooperative service organizations of operating education org's	501(f)
70	1	Child care under 501(k)	501(k)
71	1	Charitable Risk Pool (Effective 1/1/99)	501(n)

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Exhibit 25.7.1-4 (Cont. 2) (01-28-2022)

Table of EO SS and CL Codes

SS Code	CL Code	Classification	IRC SS
80	1	Farmers' Cooperative	521
81	1	Qualified State-Sponsored Tuition Program	529
82	1	IRC 527	82
90	1	Non-exempt charitable trust 4947(a)(2) (Split Interest)	4947(a)(2)
91	1	Non-exempt charitable trust (Public Charity)	4947(a)(1)
92	1	Non-exempt charitable trust (Trust treated as Private Foundation)	4947(a)(1)
93	1	Taxable Farmer's Cooperative	1381(a)(2)

Exhibit 25.7.1-5 (01-28-2022)**Universal Location Codes**

Code	District	Code	District
04	New England (Massachusetts)	58	Georgia
06	Connecticut/Rhode Island	*59	North Florida
*11	Northeast (Brooklyn)	62	Kentucky/Tennessee
*13	Manhattan	*65	South Florida
*16	Upstate New York (Buffalo)	66	Puerto Rico
22	New Jersey	72	Gulf Coast (Louisiana)
23	Pennsylvania	73	Arkansas/Oklahoma
31	Ohio	*74	South Texas
*33	Southern California (Laguna Niguel)	*75	North Texas
35	Indiana	*76	Houston
36	Illinois	*77	Central California (San Jose)
38	Michigan	84	Rocky Mountain (Colorado)
39	Midwest (Wisconsin)	86	Southwest (Arizona)
41	North Central (Minnesota)	91	Pacific Northwest (Washington)
43	Kansas/Missouri	*94	Northern California (Oakland)
52	Southeast (Maryland)	*95	Western (Los Angeles)
54	Virginia/West Virginia	98	International
56	North Carolina/South Carolina	—	—

* Denotes Zip Code Range for Determination of Correct District Office as follows:

ULC Code	State	Zip Code Range(s)
11	New York (Northeast AO)	110–129
13	New York (Manhattan)	100–109
16	New York (Upstate)	130–149

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Exhibit 25.7.1-5 (Cont. 1) (01-28-2022)

Universal Location Codes

ULC Code	State	Zip Code Range(s)
74	Texas (South)	766–767, 774, 778–789, 798–799
75	Texas (Midstates)	750–764, 768–769, 790–797
76	Texas (Houston)	770–773, 775–777
33	California (Southern)	90274–90278, 90500–90505, 90507–90510, 90620–90631, 90680–90721, 90731–90840, 91701, 91710, 91720, 91730, 91739, 91743, 91749, 91751–91753, 91755–91764, 91769, 91786, 92001–92807
77	California (Central)	91320, 91359–91363, 93001–93505, 93511–93531, 93541–93542, 93545–93549, 93554–93558, 93561–93562, 94564–93962, 94022, 94035, 94040–94043, 94086–94088, 94301–94306, 95002–95199, 95301–95303, 95305–95313, 95315–95319, 95321–95329, 95333–95335, 95338–95365, 95367–95375, 95379–95384, 95386–95389, 96107, 96133
94	California (Northern)	94002–94201, 94025–94030, 94037–94038, 94044–94080, 94101–94199, 94401–94501, 94507–94515, 94516–94550, 94553–94580, 94583–94587, 94589–94599, 94601–94721, 96201–96699, 94801–94974, 95201–95258, 95304, 95314, 95320, 95330–95331, 95336, 95366, 95376, 95385, 95401–96106, 96108–96132, 96134–96137

Exhibit 25.7.1-5 (Cont. 2) (01-28-2022)**Universal Location Codes**

ULC Code	State	Zip Code Range(s)
95	California (Western)	90000–90272, 90280–90400, 90506, 90601–90610, 90638–90670, 90723, 91001–91316, 91321–91356, 91364–91613, 91702–91707, 91711, 91722–91724, 91731–91734, 91740, 91744–91748, 91750, 91754, 91765–91768, 91770–91780, 91789–91803, 93510, 93532– 93535, 93543–93544, 93550–93553, 93560, 93563
59	Florida (North)	320–326, 32701–32714, 32720–32798, 32801–32815, 32817–32826, 32830, 332848, 32853–32858, 32860, 32862, 32867, 32877, 32901–32903, 32905–32907, 32920, 32922–32927, 32931, 32935–32937, 32947, 32949–32954, 32959, 33504, 33511–33513, 33515–33520, 33525–33528, 33534–33535, 33538–33544, 33546–33547, 33549, 33552–33553, 33556–33557, 33562–33563, 33565–33572, 33574–33575, 33584, 33589–33590, 33592, 33594, 33597–33598, 336–337, 33801– 33803, 33805–33807, 33820, 33823, 33825, 33827, 33830–33831, 33833, 33835, 33837–33841, 33843–33844, 33846–33860, 33863, 33866–33868, 33870–33871, 33877, 33880–33883, 34248–34249, 34252–34262, 34265–34269, 34271, 34273, 34279, 34283, 34286, 34288–34291, 34294–34299

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Exhibit 25.7.1-5 (Cont. 3) (01-28-2022)

Universal Location Codes

ULC Code	State	Zip Code Range(s)
65	Florida (South)	32715, 32859, 32861, 32948, 32957–32958, 32960–32965, 32970–32971, 330–334, 33501, 33505–33510, 33522, 33529, 33532–33533, 33545, 33548, 33551, 33555, 33559, 33561, 33564, 33577–33583, 33591, 33595, 33596, 33821, 33834, 33842, 33864–33865, 33873, 33890, 339, 34201–34203, 34240–34243, 34264, 34270, 34277–34278, 34280, 34282, 34284

Exhibit 25.7.1-6 (01-28-2022)**BMF Filing Requirements**

Form	MFT	FRC	Title	Explanation
Any	All	0	All Returns	Return not required to be filed.
11C	63	1	Occupational Tax and Registration Return for Wagering	Return required date business commences and yearly thereafter on July 1.
706	52	1	United States Estate (and Generation-Skipping Transfer) Tax Return	Return due 15 months after date of death or 9 mos. if DOD 1-1-71 or later.
706A	52	1	United States Additional Estates Tax Return	Return due 15 months after date of death or 9 mos. if DOD 1-1-71 or later.
709	51	1	United States Gift (and Generation-Skipping Transfer) Tax Return	Return yearly 3 $\frac{1}{2}$ months or the 15th day of the 4th month after end of taxable year.
720	03	1	Quarterly Federal Excise Tax Return	Return required quarterly last day of the month following the end of the quarter.
720	03	4	Quarterly Federal Excise Tax Return	Casual filer (not required quarterly).
720	03	6	Quarterly Federal Excise Tax Return	Windfall Profit Tax (quarterly filer).
720	03	7	Quarterly Federal Excise Tax Return	Windfall Profit Tax (filing time optional once during the year).
730	64	1	Monthly Tax return for Wagers	Return required last day of month following the month the income was earned

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Exhibit 25.7.1-6 (Cont. 1) (01-28-2022)

BMF Filing Requirements

Form	MFT	FRC	Title	Explanation
940	10	1	Employer's Annual Federal Unemployment Tax Return	Return required annually, due the last day of the month following the end of the calendar year.
940PR	10	7	Employer's Annual Federal Unemployment Tax Return, Puerto Rico	Return required annually, due the last day of the month following the end of the calendar year. Location Code (86601).
941	01	1	Employer's Quarterly Federal Tax Return	Return required quarterly. Due last day of month following end of quarter.
941	01	03	Employer's Quarterly Federal Tax Return	Computer generated. No longer liable for 941. Change Filing requirements to "0".
941SS	01	06	Employer's Quarterly Federal Tax Return, Virgin Islands, Guam, American Samoa	Return required quarterly. Virgin Islands, America Samoa. Primary Location Code 9801 and 6601.
941PR	01	07	Employer's Quarterly Federal Tax Return, Puerto Rico	Return required quarterly. Limited to Puerto Rico Location Code 86601.
941M	01	09	Employer's Monthly Federal Tax Return	Return required monthly. Criminal Filers.
941M	01	10	Employer's Monthly Federal Tax Return	Return required monthly. Civil Filers.

Exhibit 25.7.1-6 (Cont. 2) (01-28-2022)
BMF Filing Requirements

Form	MFT	FRC	Title	Explanation
943	11	1	Employer's Annual Federal Tax Return for Agricultural Employees	Return required annually, due the last day of the month following the end of the calendar year.
943PR	11	7	Employer's Annual Federal Tax Return for Agricultural Employees, Puerto Rico	Return required annually. Limited to Puerto Rico, Location Code 86601.
990	67	01	Return of Organization Exempt from Income Tax	Return due 4 $\frac{1}{2}$ months or the 15th day of the 5th month after end of taxable year.
990	67	02	Return of Organization Exempt from Income Tax	Gross receipts of \$25,000 or less, \$50,000 or less for 2010 and subsequent forms.
990	67	03	Return of Organization Exempt from Income Tax	Group return filed. Return due 4 $\frac{1}{2}$ months or the 15th day of the 5th month after end of taxable year.
990	67	06	Return of Organization Exempt from Income Tax	Church — Not required to file.
990	67	07	Return of Organization Exempt from Income Tax	Government — Not required to file.
990	67	—	Return of Organization Exempt from Income Tax	Exempt applied but not granted yet. Not required to file.
990	67	13	Return of Organization Exempt from Income Tax	Religious Organizations (non-church) - Not required to file.

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Exhibit 25.7.1-6 (Cont. 3) (01-28-2022)

BMF Filing Requirements

Form	MFT	FRC	Title	Explanation
990	67	14	Return of Organization Exempt from Income Tax	Instrumentalities of States or Political Sub-divisions - Not Required to File
990BL	67	4	Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons	Black Lung return, NMF
990-T	34	1	Exempt Organization Business Income Tax Return	Return due 4 $\frac{1}{2}$ months or the 15th day of the 5th month after the end of the taxable year.
990-T	34	2	Exempt Organization Business Income Tax Return	IRC 401 (a) or 408(e) IRA filer. Return due 3 $\frac{1}{2}$ months or the 15th day of the 4th month after the end of the taxable year. Not required to file annually.
990-PF	44	1	Private Foundation or Section 4947(a)(1) Non-exempt Charitable Trust	Return due 4 $\frac{1}{2}$ months or the 15th day of the 5th month after the end of the taxable year.
990-PF	44	2	Private Foundation or Section 4947(a)(1) Non-exempt Charitable Trust	Revoked, required to file Form 990-PF and Form 1120.
990-PF	44	3	Private Foundation or Section 4947(a)(1) Non-exempt Charitable Trust	Presumptive

Exhibit 25.7.1-6 (Cont. 4) (01-28-2022)

BMF Filing Requirements

Form	MFT	FRC	Title	Explanation
1041	05	1	U.S. Income Tax Return (for Estates and Trusts)	Return required annually $3\frac{1}{2}$ months or the 15th day of the 4th month after the end of the taxable year.
1041A	36	1	U.S. Information Return - Trust Accumulation of Charitable Amounts	Return due $3\frac{1}{2}$ months or the 15th day of the 4th month after the end of the taxable year.
1042	12	1	Annual Withholding Tax Return for US Source Income of Foreign Persons	Annual Return required annually $2\frac{1}{2}$ months or the 15th day of the 3rd month after the end of the taxable year.
1065	06	1	U.S. Return of Partnership Income (Publicly Traded Partnerships)	Return required annually, due date, see Document 6209
1066	07	1	Real Estate Mortgage Investment Conduit Income Tax Return	Annual Return due $3\frac{1}{2}$ months or the 15th day of the 4th month after the end of the taxable year.
1120	02	01	U.S. Corporation Income Tax Return	Return required annually, due date, see Document 6209
1120S	02	02	U.S. Income Tax Return for an S Corporation	Small Business Corporations. Return required annually, due date, see Document 6209 $\frac{1}{2}$ months or the 15th day of the 3rd month after the end of the taxable year.

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Exhibit 25.7.1-6 (Cont. 5) (01-28-2022)

BMF Filing Requirements

Form	MFT	FRC	Title	Explanation
1120L	02	03	U.S. Life Insurance Company Income Tax Return	Life Insurance Corporations. Return required annually, due date, see Document 6209
1120PC	02	04	U.S. Property and Casualty Insurance Company Income Tax Return	Property and Casualty Insurance. Return required annually, due date, see Document 6209
1120F	02	06	U.S. Income Tax Return of Foreign Corporations	Foreign Corporations. Return required annually, due date, see Document 6209
1120	02	07	U.S. Corporation Income Tax Return	Return required annually with permanent 6 months extension, due date, see Document 6209
1120POL	02	09	U.S. Income Tax Return of Political Organization	Political Organizations. Return required annually, due date, see Document 6209
1120H	02	10	US Income Tax Return for Homeowner Associations	Homeowners Association. Return required annually, due date, see Document 6209
1120ND	02	11	Return for Nuclear Decommissioning Trusts and Certain Related Persons	Annual return required, due date, see Document 6209

Exhibit 25.7.1-6 (Cont. 6) (01-28-2022)

BMF Filing Requirements

Form	MFT	FRC	Title	Explanation
1120	02	14	U.S. Corporation Income Tax Return	Subsidiary Organization. Computer generated by into to TC 590, CC 14. Not required to file. Subsequent payment will restore FRC to 01.
1120FSC	02	15	U.S. Income Tax Return of a Foreign Sales Corporation (PSC Only)	Annual return required, due date, see Document 6209 PRC — generated from processing of the application to be a FSC.
1120SF	02	16	U.S. Income Tax Return for Settlement Funds (Under Section 468B)	Annual return required, due date, see Document 6209
1120RIC	02	17	U.S. Income Tax Return for Regulated Investment Companies	Annual return required, due date, see Document 6209
1120frrrrrrREIT	02	18	U.S. Income Tax Return for Real Estate Investment Trusts	Annual return required, due date, see Document 6209
1120	02	19	U.S. Corporation Income Tax Return	Annual return required, due date, see Document 6209
1120	33	01	US Income Tax Return for Cooperative Associations (Replaces 990C)	Annual return required, due date, see Document 6209
2290	60	1	Heavy Highway Vehicle Use Tax Form	Return required last day of the month following the month first used.

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Exhibit 25.7.1-6 (Cont. 7) (01-28-2022)

BMF Filing Requirements

Form	MFT	FRC	Title	Explanation
4720	50	1	Return of Certain Excise Taxes on Charities and Other Persons Under Chap. 41 and 42 of the IRC	Same due date as Forms 990-PF, 990 or 5227 filed by same organization.
4720	50	2	Return of Certain Excise Taxes on Charities and Other Persons Under Chap. 41 and 42 of the IRC	Other Excise Tax (IRC 4965, 4966, and 644(c)). Same due dates as Forms 990-PF, 990 or 5227 filed by same organization.
5227	37	1	Split-Interest Trust Information Return	Return due $3\frac{1}{2}$ months or the 15th day of the 4th month after the end of the taxable year.
5227	37	2	Split-Interest Trust Information Return	Return due $3\frac{1}{2}$ months or the 15th day of the 4th month after the end of the taxable year. Form 1041 also required.
CT-1	09	1	Employer's Annual Railroad Retirement Tax Return	Return required yearly on or before the last day of February following the end of the calendar year.

Exhibit 25.7.1-7 (01-28-2022)**North American Industry Classification System (NAICS CODES)**

CODE	NATURE OF BUSINESS
112000	Animal Production
115000	Support Activities for Agriculture and Forestry
511000	Publishing Industries
512000	Motion Picture and Sound Recording Industries
513000	Broadcasting and Telecommunications
514000	Information Services and Data Processing Services
522000	Credit Intermediation and Related Activities
523000	Securities, Commodity Contracts, and Other Financial Investments and Related Activities
524000	Insurance Carriers and Related Activities
525000	Fund, Trusts, and Other Financial Vehicles
541000	Professional, Scientific, and Technical Services
561000	Administrative and Support Services
611000	Educational Services
621000	Ambulatory Health Care Services
622000	Hospitals
623000	Nursing and Residential Care Facilities
624000	Social Assistance
711000	Performing Arts, Spectator Sports, and Related Industries
712000	Museums, Historical Sites, and Similar Institutions
713000	Amusement, Gambling, and Recreation Industries
721000	Accommodation
812000	Personal and Laundry Services (death care services)

Exempt Organizations/Business Master File and Support Processing 25.7.1

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Exhibit 25.7.1-7 (Cont. 1) (01-28-2022)

North American Industry Classification System (NAICS CODES)

CODE	NATURE OF BUSINESS
813000	Religious, Grant-making, Civic, Professional, and Similar Organizations. The industry groups within the SS are defined in terms of their activities, such as establishments that provide funding for specific causes or for a variety of charitable causes; establishments that advocate and actively promote causes and beliefs for the public good; and establishments that have an active membership structure to promote causes and represent the interests of their members.
921000	Executive, Legislative, and Other General Government Support
923000	Administration of Human Resource Programs
999000	Unknown

A - Arts, Culture, and Humanities (NTEE CODES)

Code	Organization
A01	Alliance/Advocacy Organizations
A02	Management & Technical Assistance
A03	Professional Societies, Associations
A05	Research Institutes and/or Public Policy Analysis
A11	Single Organization Support
A12	Fund Raising and/or Fund Distribution
A19	Nonmonetary Support N.E.C.*
A20	Arts, Cultural Organizations — Multipurpose
A23	Cultural, Ethnic Awareness
A25	Arts Education
A26	Arts Council/Agency
A30	Media, Communications Organizations
A31	Film, Video
A32	Television
A33	Printing, Publishing
A34	Radio

Exhibit 25.7.1-7 (Cont. 2) (01-28-2022)**North American Industry Classification System (NAICS CODES)**

Code	Organization
A40	Visual Arts Organization
A50	Museum, Museum Activities
A51	Art Museums
A52	Children's Museums
A54	History Museums
A56	Natural History, Natural Science Museums
A57	Science and Technology Museums
A60	Performing Arts Organizations
A61	Performing Arts Centers
A62	Dance
A63	Ballet
A65	Theater
A68	Music
A69	Symphony Orchestras
A6A	Opera
A6B	Singing, Choral
A6C	Music Groups, Bands, Ensembles
A6E	Performing Arts Schools
A70	Humanities Organizations
A80	Historical Societies, Related Historical Activities
A84	Commemorative Events
A90	Arts Service Organizations and Activities
A99	Arts, Culture, and Humanities N.E.C.*.

B - Education

Code	Organization
B01	Alliance/Advocacy Organizations
B02	Management & Technical Assistance
B03	Professional Societies, Associations
B05	Research Institutes and/or Public Policy Analysis

Exempt Organizations/Business Master File and Support Processing 25.7.1

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Exhibit 25.7.1-7 (Cont. 3) (01-28-2022)

North American Industry Classification System (NAICS CODES)

Code	Organization
B11	Single Organization Support
B12	Fund Raising and/or Fund Distribution
B19	Nonmonetary Support N.E.C.*.
B20	Elementary, Secondary Education, K–12
B21	Kindergarten, Preschool, Nursery School, Early Admissions
B24	Primary, Elementary Schools
B25	Secondary, High School
B28	Specialized Education Institutions
B30	Vocational, Technical Schools
B40	Higher Education Institutions
B41	Community or Junior Colleges
B42	Undergraduate College (4-year)
B43	University or Technological Institute
B50	Graduate, Professional Schools (Separate Entities)
B60	Adult, Continuing Education
B70	Libraries
B80	Student Services, Organizations of Students
B82	Scholarships, Student Financial Aid Services, Awards
B83	Student Sororities, Fraternities
B84	Alumni Associations
B90	Educational Services and Schools — Other
B92	Remedial Reading, Reading Encouragement
B94	Parent/Teacher Group
B99	Education N.E.C.*.

C - Environmental Quality, Protection, and Beautification

Code	Organization
C01	Alliance/Advocacy Organizations
C02	Management & Technical Assistance
C03	Professional Societies, Associations

Exhibit 25.7.1-7 (Cont. 4) (01-28-2022)**North American Industry Classification System (NAICS CODES)**

Code	Organization
C05	Research Institutes and/or Public Policy Analysis
C11	Single Organization Support
C12	Fund Raising and/or Fund Distribution
C19	Nonmonetary Support N.E.C.*.
C20	Pollution Abatement and Control Services
C27	Recycling Programs
C30	Natural Resources Conservation and Protection
C32	Water Resources, Wetlands Conservation and Management
C34	Land Resources Conservation
C35	Energy Resources Conservation and Development
C36	Forest Conservation
C40	Botanical, Horticultural, and Landscape Services
C41	Botanical Gardens, Arboreta and Botanical Organizations
C42	Garden Club, Horticultural Program
C50	Environmental Beautification and Aesthetics
C60	Environmental Education and Outdoor Survival Programs
C99	Environmental Quality, Protection, and Beautification N.E.C

D - Animal — Related

Code	Organization
D01	Alliance/Advocacy Organizations
D02	Management & Technical Assistance
D03	Professional Societies, Associations
D05	Research Institutes and/or Public Policy Analysis
D11	Single Organization Support
D12	Fund Raising and/or Fund Distribution
D19	Nonmonetary Support N.E.C.*.
D20	Animal Protection and Welfare
D30	Wildlife Preservation, Protection
D31	Protection of Endangered Species

Exempt Organizations/Business Master File and Support Processing 25.7.1

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Exhibit 25.7.1-7 (Cont. 5) (01-28-2022)

North American Industry Classification System (NAICS CODES)

Code	Organization
D32	Bird Sanctuary, Preserve
D33	Fisheries Resources
D34	Wildlife Sanctuary, Refuge
D40	Veterinary Services
D50	Zoo, Zoological Society
D60	Other Services — Specialty Animals
D61	Animal Training, Behavior
D99	Animal — Related N.E.C.*.

E - Health — General and Rehabilitative

Code	Organization
E01	Alliance/Advocacy Organizations
E02	Management & Technical Assistance
E03	Professional Societies, Associations
E05	Research Institutes and/or Public Policy Analysis
E11	Single Organization Support
E12	Fund Raising and/or Fund Distribution
E19	Nonmonetary Support N.E.C.*.
E20	Hospitals and Related Primary Medical Care Facilities
E21	Community Health Systems
E22	Hospital, General
E24	Hospital, Specialty
E30	Health Treatment Facilities, Primarily Outpatient
E31	Group Health Practice (Health Maintenance Organizations)
E32	Ambulatory Health Center, Community Clinic
E40	Reproductive Health Care Facilities and Allied Services
E42	Family Planning Centers
E50	Rehabilitative Medical Services
E60	Health Support Services
E61	Blood Supply Related

Exhibit 25.7.1-7 (Cont. 6) (01-28-2022)**North American Industry Classification System (NAICS CODES)**

Code	Organization
E62	Ambulance, Emergency Medical Transport Services
E65	Organ and Tissue Banks
E70	Public Health Program (Includes General Health and Wellness Promotion Services)
E80	Health, General and Financing
E86	Patient Services — Entertainment, Recreation
E90	Nursing Services (General)
E91	Nursing, Convalescent Facilities
E92	Home Health Care
E99	Health — General and Rehabilitative N.E.C.*.

F - Mental Health, Crisis Intervention

Code	Organization
F01	Alliance/Advocacy Organizations
F02	Management & Technical Assistance
F03	Professional Societies, Associations
F05	Research Institutes and/or Public Policy Analysis
F11	Single Organization Support
F12	Fund Raising and/or Fund Distribution
F19	Nonmonetary Support N.E.C.*.
F20	Alcohol, Drug and Substance Abuse, Dependency Prevention and Treatment
F21	Alcohol, Drug Abuse, Prevention Only
F22	Alcohol, Drug Abuse, Treatment Only
F30	Mental Health Treatment
F31	Psychiatric, Mental Health Hospital
F32	Community Mental Health Center
F33	Residential Mental Health Treatment
F40	Hot Line, Crisis Intervention Services
F42	Rape Victim Services
F50	Addictive Disorders N.E.C.*.
F52	Smoking Addiction

Exempt Organizations/Business Master File and Support Processing 25.7.1

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Exhibit 25.7.1-7 (Cont. 7) (01-28-2022)

North American Industry Classification System (NAICS CODES)

Code	Organization
F53	Eating Disorder, Addiction
F54	Gambling Addiction
F60	Counseling, Support Groups
F70	Mental Health Disorders
F80	Mental Health Association
F99	Mental Health, Crisis Intervention N.E.C.*.

G - Diseases, Disorders, Medical Disciplines

Code	Organization
G01	Alliance/Advocacy Organizations
G02	Management & Technical Assistance
G03	Professional Societies, Associations
G05	Research Institutes and/or Public Policy Analysis
G11	Single Organization Support
G12	Fund Raising and/or Fund Distribution
G19	Support N.E.C.*.
G20	Birth Defects and Genetic Diseases
G25	Down Syndrome
G30	Cancer
G32	Breast Cancer
G40	Diseases of Specific Organs
G41	Eye Diseases, Blindness and Vision Impairments
G42	Ear and Throat Diseases
G43	Heart and Circulatory System Diseases, Disorders
G44	Kidney Disease
G45	Lung Disease
G48	Brain Disorders
G50	Nerve, Muscle and Bone Diseases
G51	Arthritis
G54	Epilepsy

Exhibit 25.7.1-7 (Cont. 8) (01-28-2022)**North American Industry Classification System (NAICS CODES)**

Code	Organization
G60	Allergy Related Diseases
G61	Asthma
G70	Digestive Diseases, Disorders
G80	Specifically Named Diseases
G81	AIDS
G83	Alzheimer's Disease
G84	Autism
G90	Medical Disciplines
G92	Biomedicine, Bioengineering
G94	Geriatrics
G96	Neurology, Neuroscience
G98	Pediatrics
G99	Voluntary Health Associations & Medical Disciplines N.E.C
G9B	Surgery Specialities

H - Medical Research

Code	Organization
H01	Alliance/Advocacy Organizations
H02	Management & Technical Assistance
H03	Professional Societies, Associations
H05	Research Institutes and/or Public Policy Analysis
H11	Single Organization Support
H12	Fund Raising and/or Fund Distribution
H19	Support N.E.C
H20	Birth Defects, Genetic Diseases Research
H25	Down Syndrome Research
H30	Cancer Research
H32	Breast Cancer Research
H40	Diseases of Specific Organ Research
H41	Eye Diseases, Blindness & Vision Impairments Research

Exhibit 25.7.1-7 (Cont. 9) (01-28-2022)

North American Industry Classification System (NAICS CODES)

Code	Organization
H42	Ear and Throat Research
H43	Heart, Circulatory Research
H44	Kidney Diseases Research
H45	Lung Diseases Research
H48	Brain Disorders Research
H50	Nerve, Muscle, Bone Diseases Research
H51	Arthritis Research
H54	Epilepsy Research
H60	Allergy Related Disease Research
H61	Asthma Research
H70	Digestive Disease, Disorder Research
H80	Specifically Named Diseases Research
H81	AIDS Research
H83	Alzheimer's Disease Research
H84	Autism Research
H90	Medical Specialty Research
H92	Biomedicine, Bioengineering Research
H94	Geriatrics Research
H96	Neurology, Neuroscience Research
H98	Pediatrics Research
H9B	Surgery Specialities Research
H99	Medical Research N.E.C.*.

I - Crime, Legal Related

Code	Organization
I01	Alliance/Advocacy Organizations
I02	Management & Technical Assistance
I03	Professional Societies, Associations
I05	Research Institutes and Public Policy Analysis
I11	Single Organization Support

Exhibit 25.7.1-7 (Cont. 10) (01-28-2022)**North American Industry Classification System (NAICS CODES)**

Code	Organization
I12	Fund Raising and Fund Distribution
I19	Support N.E.C.*.
I20	Crime Prevention
I21	Delinquency Prevention
I23	Drunk Driving Related
I30	Correctional Facilities N.E.C.*.
I31	Half-Way House for Offenders, Ex-Offenders
I40	Rehabilitation Services for Offenders
I43	Inmate Support
I44	Prison Alternatives
I50	Administration of Justice, Courts
I51	Dispute Resolution, Mediation Services
I60	Law Enforcement
I70	Protection Against, Abuse
I71	Spouse Abuse, Prevention
I72	Child Abuse, Prevention
I73	Sexual Abuse, Prevention
I80	Legal Services
I83	Public Interest Law
I99	Crime, Legal Related N.E.C.*.

J - Employment, Job Related

Code	Organization
J01	Alliance/Advocacy Organizations
J02	Management & Technical Assistance
J03	Professional Societies, Associations
J05	Research Institutes and/or Public Policy Analysis
J11	Single Organization Support
J12	Fund Raising and/or Fund Distribution
J19	Support N.E.C.*.

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Exhibit 25.7.1-7 (Cont. 11) (01-28-2022)

North American Industry Classification System (NAICS CODES)

Code	Organization
J20	Employment Procurement Assistance
J21	Vocational Counselingg
J22	Job Training
J30	Vocational Rehabilitation
J32	Goodwill Industries
J33	Sheltered Employment
J40	Labor Unions
J99	Employment N.E.C.*.

K - Food, Agriculture, and Nutrition

Code	Organization
K01	Alliance/Advocacy Organizations
K02	Management & Technical Assistance
K03	Professional Societies & Associations
K05	Research Institutes and Public Policy Analysis
K11	Single Organization Support
K12	Fund Raising and Fund Distribution
K19	Support N.E.C.*.
K20	Agricultural Programs
K25	Farmland Preservation
K26	Animal Husbandry
K28	Farm Bureau, Grange
K30	Food Programs
K31	Food Banks, Pantries
K34	Congregate Meals
K35	Soup Kitchens
K36	Meals on Wheels
K40	Nutrition s
K50	Home Economics
K6A	Meat Markets

Exhibit 25.7.1-7 (Cont. 12) (01-28-2022)**North American Industry Classification System (NAICS CODES)**

Code	Organization
K6B	Confectionery and Nut Stores
K6C	Caterers
K6D	Mobile Food Services
K6E	Drinking Places (Alcoholic Beverages)
K6F	Snack and Nonalcoholic Beverage Bars
K90	Limited-Service Restaurants
K9I	Supermarkets and Other Grocery (except Convenience) Stores
K92	Convenience Stores
K93	Fruit and Vegetable Markets
K94	All Other Specialty Food Stores
K95	Food (Health) Supplemental Stores
K96	Warehouse Clubs and Supercenters
K97	Food Service Contractors
K98	Full-service Restaurants
K99	Food, Agriculture, and Nutrition N.E.C.*.

L - Housing, Shelter

Code	Organization
L01	Alliance/Advocacy Organizations
L02	Management & Technical Assistance
L03	Professional Societies, Associations
L05	Research Institutes and Public Policy Analysis
L11	Single Organization Support
L12	Fund Raising and Fund Distribution
L19	Support N.E.C.*.
L20	Housing Development, Construction, Management
L21	Low-Income & Subsidized Rental Housing
L22	Senior Citizens' Housing/Retirement Communities
L24	Independent Housing for People with Disabilities
L25	Housing Rehabilitation

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Exhibit 25.7.1-7 (Cont. 13) (01-28-2022)

North American Industry Classification System (NAICS CODES)

Code	Organization
L30	Housing Search Assistance
L40	Temporary Housing
L41	Homeless Shelters
L50	Homeowners & Tenant Associations
L80	Housing Support
L81	Home Improvement and Repairs
L82	Housing Expense Reduction Support
L99	Housing, Shelter N.E.C.*

M - Public Safety, Disaster Preparedness, and Relief

Code	Organization
M01	Alliance/Advocacy
M02	Management & Technical Assistance
M03	Professional Societies, Associations
M05	Research Institutes and Public Policy Analysis
M11	Single Organization Support
M12	Fund Raising and Fund Distribution
M19	Support N.E.C.*
M20	Disaster Preparedness and Relief Services
M23	Search and Rescue Squads
M24	Fire Prevention
M40	Safety Education
M41	First Aid
M42	Automotive Safety
M60	Public Safety Benevolent Associations

N - Recreation, Sports, Leisure, Athletics

Code	Organization
N01	Alliance/Advocacy

Exhibit 25.7.1-7 (Cont. 14) (01-28-2022)**North American Industry Classification System (NAICS CODES)**

Code	Organization
N02	Management & Technical Assistance
N03	Professional Societies, Associations
N05	Research Institutes and/or Public Policy Analysis
N11	Single Organization Support
N12	Fund Raising and Fund Distribution
N19	Support N.E.C.*
N20	Camps
N2A	RV (Recreational Vehicle) Parks and Campgrounds
N2B	Recreational and Vacation Camps (Except Campgrounds)
N30	Physical Fitness and Community Recreational Facilities
N31	Community Recreational Centers
N32	Parks and Playgrounds
N40	Sports Associations & Training Facilities
N50	Recreational Clubs
N52	Fairs
N60	Amateur Sports
N61	Fishing, Hunting
N62	Basketball
N63	Baseball, Softball
N64	Soccer
N65	Football
N66	Racquet Sports
N67	Swimming & Other Water Recreation
N68	Winter Sports
N69	Equestrian
N6A	Golf
N70	Amateur Sports Competitions
N71	Olympics
N72	Special Olympics
N80	Professional Athletic Leagues
N99	Recreation & Sports N.E.C.*.

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Exhibit 25.7.1-7 (Cont. 15) (01-28-2022)

North American Industry Classification System (NAICS CODES)

O - Youth Development

Code	Organization
O01	Alliance/Advocacy
O02	Management & Technical Assistance
O03	Professional Societies, Associations
O05	Research Institutes and Public Policy Analysis
O11	Single Organization Support
O12	Fund Raising and Fund Distribution
O19	Support N.E.C.*.
O20	Youth Centers, Clubs
O21	Boys Clubs
O22	Girls Clubs
O23	Boys and Girls Clubs
O30	Adult, Child Matching Programs
O31	Big Brothers, Big Sisters
O40	Scouting
O41	Boy Scouts of America
O42	Girl Scouts of the U.S.A.
O43	Camp Fire
O50	Youth Development Programs
O51	Youth Community Service Clubs
O52	Youth Development — Agricultural
O53	Youth Development — Business
O54	Youth Development — Citizenship
O55	Youth Development — Religious Leadership
O99	Youth Development N.E.C.*.

P - Human Services — Multipurpose and Other

Code	Organization
P01	Alliance/Advocacy

Exhibit 25.7.1-7 (Cont. 16) (01-28-2022)**North American Industry Classification System (NAICS CODES)**

Code	Organization
P02	Management & Technical Assistance
P03	Professional Societies, Associations
P05	Research Institutes and Public Policy Analysis
P11	Single Organization Support
P12	Fund Raising and Fund Distribution
P19	Support N.E.C.*
P20	Human Service Organizations
P21	American Red Cross
P22	Urban League
P24	Salvation Army
P26	Volunteers of America
P27	Young Men's or Women's Associations
P28	Neighborhood Centers
P29	Thrift Shops
P30	Children's, Youth Services
P31	Adoption
P32	Foster Care
P33	Child Day Care
P40	Family Services
P42	Single Parent Agencies
P43	Family Violence Shelters
P44	In-Home Assistance
P45	Family Services for Adolescent Parents
P46	Family Counseling
P47	Pregnancy Centers
P50	Personal Social Services
P51	Financial Counseling
P52	Transportation Assistance
P58	Gift Distribution
P60	Emergency Assistance
P61	Travelers' Aid

Exhibit 25.7.1-7 (Cont. 17) (01-28-2022)

North American Industry Classification System (NAICS CODES)

Code	Organization
P62	Victims' Services
P70	Residential Care & Adult Day Programs
P71	Adult Day Care
P73	Group Homes
P74	Hospices
P75	Supportive Housing for Older Adults
P80	Centers to Support the Independence of Specific Populations
P81	Senior Centers
P82	Developmentally Disabled Centers
P84	Ethnic, Immigrant Centers
P85	Homeless Centers
P86	Blind/Visually Impaired Centers
P87	Deaf/Hearing Impaired Centers
P88	LGBT Centers
P99	Human Services N.E.C.*.

Q - International, Foreign Affairs, and National Security

Code	Organization
Q01	Alliance/Advocacy Organizations
Q02	Management & Technical Assistance
Q03	Professional Societies, Associations
Q05	Research Institutes and Public Policy Analysis
Q11	Single Organization Support
Q12	Fund Raising and Fund Distribution
Q19	Support N.E.C.*.
Q20	Promotion of International Understanding
Q21	International Cultural Exchange
Q22	International Academic Exchange
Q23	International Exchange, N.E.C.*.
Q30	International Development

Exhibit 25.7.1-7 (Cont. 18) (01-28-2022)**North American Industry Classification System (NAICS CODES)**

Code	Organization
Q31	International Agricultural Development
Q32	International Economic Development
Q33	International Relief
Q34	International Education Development
Q35	International Democracy & Civil Society Development
Q36	International Science & Technology Development
Q38	International Environment, population & Sustainability
Q39	International Health Development
Q40	International Peace and Security
Q41	Arms Control, Peace
Q42	United Nations Association
Q43	National Security
Q50	International Affairs, Foreign Policy, & Globalization
Q51	International Economic & Trade Policy
Q70	International Human Rights
Q71	International Migration, Refugee Issues
Q99	International, Foreign Affairs, and National Security N.E.C.*.

R - Civil Rights, Social Action, Advocacy (R)

Code	Organization
R01	Alliance/Advocacy
R02	Management & Technical Assistance
R03	Professional Societies, Associations
R05	Research Institutes and Public Policy Analysis
R11	Single Organization Support
R12	Fund Raising and Fund Distribution
R19	Support N.E.C.*
R20	Civil Rights
R21	Immigrant's Rights
R22	Minority Rights

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Exhibit 25.7.1-7 (Cont. 19) (01-28-2022)

North American Industry Classification System (NAICS CODES)

Code	Organization
R23	Disabled Persons' Rights
R24	Women's Rights
R25	Seniors' Rights
R26	Lesbian, Gay Rights
R27	Patient's Rights
R28	Children's Rights
R29	Employee & Workers Rights
R30	Intergroup, Race Relations
R40	Voter Education, Registration
R60	Civil Liberties
R61	Reproductive Rights
R62	Right to Life
R63	Censorship, Freedom of Speech and Press Issue
R65	Freedom of Religion Issues
R67	Right to Die, Euthanasia Issues
R99	Civil Rights, Social Action, Advocacy N.E.C.*.

S - Community Improvement, Capacity Building

Code	Organization
S01	Alliance/Advocacy
S02	Management & Technical Assistance
S03	Professional Societies, Associations
S05	Research Institutes and Public Policy Analysis
S11	Single Organization Support
S12	Fund Raising and Fund Distribution
S19	Support N.E.C.*
S20	Community, Neighborhood Development
S21	Community Coalitions
S22	Neighborhood, Block Associations
S30	Economic Development

Exhibit 25.7.1-7 (Cont. 20) (01-28-2022)**North American Industry Classification System (NAICS CODES)**

Code	Organization
S31	Urban, Community Economic Development
S32	Rural Economic Development
S40	Business and Industry
S41	Chambers of Commerce & Business Leagues
S43	Small Business Development
S46	Boards of Trade
S47	Real Estate Associations
S50	Nonprofit Management
S80	Community Service Clubs
S81	Women's Service Clubs
S82	Men's Service Clubs
S99	Community Improvement, Capacity Building N.E.C

T - Philanthropy, Voluntarism and Grantmaking Foundations

T01	Alliance/Advocacy
T02	Management & Technical Assistance
T03	Professional Societies, Associations
T05	Research Institutes and Public Policy Analysis
T11	Single Organization Support
T12	Fund Raising and Fund Distribution
T19	Support N.E.C.*
T20	Private Grantmaking Foundations
T21	Corporate Foundations
T22	Private Independent Foundations
T23	Private Operating Foundations
T30	Public Foundations
T31	Community Foundations
T40	Voluntarism Promotion
T50	Philanthropy, Charity Voluntarism Promotion
T70	Federated Giving Programs

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Exhibit 25.7.1-7 (Cont. 21) (01-28-2022)

North American Industry Classification System (NAICS CODES)

T90	Named Trusts N.E.C
T99	Philanthropy, Voluntarism, and Grantmaking Foundations N.E.C

U - Science and Technology

U01	Alliance/Advocacy
U02	Management & Technical Assistance
U03	Professional Societies, Associations
U05	Research Institutes and Public Policy Analysis
U11	Single Organization Support
U12	Fund Raising and Fund Distribution
U19	Support N.E.C.*
U20	General Science
U21	Marine Science and Oceanography
U30	Physical & Earth Sciences
U31	Astronomy
U33	Chemistry, Chemical Engineering
U34	Mathematics
U36	Geology
U40	Engineering and Technology
U41	Computer Science
U42	Engineering
U50	Biological & Life Sciences
U99	Science and Technology N.E.C

V - Social Science

V01	Alliance/Advocacy
V02	Management & Technical Assistance
V03	Professional Societies, Associations
V05	Research Institutes and Public Policy Analysis
V11	Single Organization Support

Exhibit 25.7.1-7 (Cont. 22) (01-28-2022)**North American Industry Classification System (NAICS CODES)**

V12	Fund Raising and Fund Distribution
V19	Support N.E.C.*
V20	Social Science
V21	Anthropology, Sociology
V22	Economic
V23	Behavioral Science
V24	Political Science
V25	Population Studies
V26	Law, Jurisprudence
V30	Interdisciplinary Research
V31	Black Studies
V32	Women's Studies
V33	Ethnic Studies
V34	Urban Studies
V35	International Studies
V36	Gerontology
V37	Labor Studies
V99	Social Science N.E.C

W - Public & Societal Benefit

W01	Alliance/Advocacy
W02	Management & Technical Assistance
W03	Professional Societies, Associations
W05	Research Institutes and Public Policy Analysis
W11	Single Organization Support
W12	Fund Raising and Fund Distribution
W19	Support N.E.C.*
W20	Government and Public Administration
W22	Public Finance, Taxation, Monetary Policy
W24	Citizen Participaton
W30	Military, Veteran' Organizations

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Exhibit 25.7.1-7 (Cont. 23) (01-28-2022)

North American Industry Classification System (NAICS CODES)

W40	Public Transportation Systems
W50	Telecommunications
W60	Financial Institutions
W61	Credit Unions
W70	Leadership Development
W80	Public Utilities
W90	Consumer Protection
W99	Public, Society Benefit N.E.C

X - Religion-Related

X01	Alliance/Advocacy
X02	Management & Technical Assistance
X03	Professional Societies, Associations
X05	Research Institutes and Public Policy Analysis
X11	Single Organization Support
X12	Fund Raising and Fund Distribution
X19	Support N.E.C.*
X20	Christianity
X21	Protestant
X22	Roman Catholic
X30	Judaism
X40	Islam
X50	Buddhism
X70	Hinduism
X80	Religious Media, Communications
X81	Religious Film, Video
X82	Religious Television
X83	Religious Printing, Publishing
X84	Religious Radio
X90	Interfaith Coalitions
X99	Religion Related N.E.C

Exhibit 25.7.1-7 (Cont. 24) (01-28-2022)**North American Industry Classification System (NAICS CODES)****Y - Mutual/membership Benefit**

Y01	Alliance/Advocacy
Y02	Management & Technical Assistance
Y03	Professional Societies, Associations
Y05	Research Institutes and Public Policy Analysis
Y11	Single Organization Support
Y12	Fund Raising and Fund Distribution
Y19	Support N.E.C.*
Y20	Insurance Providers
Y22	Local Benevolent Life Insurance Associations
Y23	Mutual Insurance Company & Associates
Y24	Supplemental Unemployment Compensation
Y25	State-Sponsored Worker's Compensation Reinsurance Organizations
Y30	Pension and Retirement Funds
Y33	Teachers Retirement Fund Association
Y34	Employee Funded Pension Trusts
Y35	Multi-Employer Pension Plans
Y40	Fraternal Societies
Y41	Fraternal Beneficiary Societies
Y42	Domestic Fraternal Societies
Y43	Voluntary Employees Beneficiary (Non-Government)
Y44	Voluntary Employees Beneficiary (Government)
Y50	Cemeteries
Y99	Mutual/Membership Benefit N.E.C

Z - Unknown

Z99	Unknown
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