



THE LEARNERS LAB FOUNDATION

IRS Chart of Tax Exempt Categories (Types)

Source: <https://www.irs.gov/charities-non-profits/types-of-tax-exempt-organizations>

The IRS has more than 30 types of tax exempt entity classifications, each meeting specific groups, purposes, needs. They are as follows:

- 1) Charitable Organizations: 501(c)(3)
Charitable, religious, scientific, literary, and other like organizations exempts
- 2) Social Welfare Organization: 501(c)(4)
- 3) Agricultural/Horticultural Organizations & Labor Organizations: 501(c)(5)
- 4) Business League (Trade Association): 501(c)(6)
- 5) Social Clubs: 501(c)(7).
- 6 & 7) Fraternal Societies: 501(c)(8) and 501(c)(10).
- 8, 9 & 10) Employee Benefit Associations or Funds: 501(c)(4), 501(c)(9), and 501(c)(17).
- 11 & 12) Veterans' Organizations: 501(c)(19) and 501(c)(23).
- 13) Political Organizations: IRC section 527
- 14) Low-Profit, LLC: L3C. A combination For & Non Profit engaged in private investments and philanthropic capital in ventures to "Provide a Social Benefit"

Miscellaneous types of organizations that qualify for exemption from federal income tax

- 15-35) Other Tax-Exempt Organizations:
- a) § 501(c)(1) Corporations Organized Under Act of Congress (including Federal Credit Unions)
 - b) § 501(c)(2) Title Holding Corporations for Exempt Organization
 - c) § 501(c)(11) Teachers' Retirement Fund Associations
 - d) § 501(c)(12) Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, or Like Organizations (if 85 percent or

- more of the organization's income consists of amounts collected from members for the sole purpose of meeting losses and expenses)
- e) § 501(c)(13) Cemetery Companies (owned & operated exclusively for the benefit of their members or which are not operated for profit)
 - f) § 501(c)(14) State Chartered Credit Unions, Mutual Reserve Funds
 - g) § 501(c)(15) Mutual Insurance Companies or Associations
 - h) § 501(c)(16) Cooperative Organizations to Finance Crop Operations
 - i) § 501(c)(18) Employee Funded Pension Trusts (created before June 25, 1959)
 - j) § 501(c)(21) Black Lung Benefit Trusts
 - k) § 501(c)(22) Withdrawal Liability Payment Funds
 - l) § 501(c)(25) Title Holding Corporations or Trusts with Multiple Parents
 - m) § 501(c)(26) State-Sponsored High-Risk Health Coverage Organizations
 - n) § 501(c)(27) State-Sponsored Worker's Compensation Reinsurance Organizations
 - o) § 501(c)(28) National Railroad Retirement Investment Trust (45 U.S.C. 231n(j))
 - p) § 501(c)(29) Qualified Nonprofit Health Insurance Issuers
 - q) § 501(d) Religious and Apostolic Associations
 - r) § 501(e) Cooperative Hospital Service Organizations
 - s) § 501(f) Cooperative Service Organizations of Operating Educational Organizations
 - t) § 501(k) Child Care Organizations
 - u) § 521(a) Farmers' Cooperative Associations