Explanation of Codes Used for the 2020 Exempt Organization Study Files

Name / Element Code	Notes and Valid Codes
SCPL	
scpl	A unique 12-digit code created by SOI

Exemption

subcd (on Form 990)   IRC Section (501(c)) under which tax-exemption was granted:
e050   (on Form 990-EZ)   03 - Charitable organizations
                               04 - Civic Leagues and Social Welfare Organizations
                               05 - Labor and Agricultural Organizations
                               06 - Business Leagues, Real Estate Boards, etc.
                               07 - Social and Recreational Clubs
                               08 - Fraternal Beneficiary Societies
                               09 - Voluntary Employee Beneficiary Associations

Type Code

type   C – Corporation
         T – Trust
         A – Association
         O – Other
         null - No box checked

Condition Code

cond   A - Amended return
         T – Termination
         P - Application pending
         S - Group return (Form 990-EZ only)
         X - Substitute return
         null – No condition code

NTEE Code

ntee   National Taxonomy of Exempt Entities
         A list of NTEE codes and descriptions is available.

Public Inspection

public_inspctn   Because an organization may use multiple forms of public inspection, this field
                   may be a single digit or some combination of digits.
                       1 - Own website
                       2 - Another's website
                       3 - Upon request
                       4 - Other
                       null - No boxes checked

Method of Accounting

method_of_acctng

1 – Cash
2 – Accrual
3 – Other
null - No box checked

Non-PF Reason Code

non_pf_status_cd

Schedule A
  01 - Church, convention of churches, etc.
  02 – School
  03 - Hospital, or a cooperative hospital service organization
  04 - Medical research organization
  05 - Organization operated for the benefit of a college or university
  06 - Federal, state, or local government or governmental Unit
  07 - Organization that receives a substantial part of its support from a
       governmental unit or from the general public
  08 - Community Trust
  09 – Agricultural research organization
  10 - Organization that normally receives: less than 1/3 of its support from
       gross investment income and unrelated taxable business income and
       more than 1/3 of its support from contribution, membership fees, etc
  11 - Organization operated to test for public safety
  12 - Supporting organization
  00 - No box checked

Type of Supporting Org

type_suprtng_org

Schedule A
Required of orgs with a non-PF reason code of '12'
  1 - Type I
  2 - Type II
  3 - Type III-Functionally integrated
  4 - Type III-Non-functionally integrated
  0 - No box checked

Type of Supported Org

suprtd_typ_org

Supported Organizations table
  Values of 1 through 11 refer to the non-PF reason code (above)
  Values beginning with a "C" refer to the IRC Subsection Code exemption
  Values of 99 mean field was blank or unable to be determined

Purpose of Easement

purpose_of_esmnt

Schedule D
Because an organization may hold multiple types of easements, this field
may be a single digit or some combination of digits.
  1 – Preservation of land
  2 – Protection of natural habitat
  3 – Preservation of open space
  4 – Preservation of a historically important land area
  5 – Preservation of a certified historic structure
  null – No boxes checked

Use of Art Collection

use_of_collection   Schedule D

Because an organization may use its collection for multiple purposes, this
field may be a single digit or some combination of digits.
1 – Public exhibition
2 – Scholarly research
3 – Preservation for future generations
4 – Loan or exchange programs
5 – Other
null – No boxes checked

Fundraising Activities

g_fndrsng_actvs   Schedule G

Because an organization may use multiple fundraising methods, this field
may be a single digit or some combination of digits.
1 – Mail solicitations
2 – Email solicitations
3 – Phone solicitations
4 – In-person solicitations
5 – Solicitations of non-government grants
6 – Solicitations of government grants
7 – Special fundraising events
null – No boxes checked

Charity Care Policy

plcy_appld   Schedule H

1 – Applied uniformly to all hospitals
2 – Applied uniformly to most hospitals
3 – Generally tailored to individual hospitals
null – No box checked

Medicare Methodology

cst_mthdlgy   Schedule H

1 – Cost accounting system
2 – Cost to charge ratio
3 – Other
null – No box checked

Type of Facility

type_of_fclty   Schedule H - Facilities table

Because a single facility may comprise many types, this field may be
a single digit or some combination of digits.
1 – Licensed hospital
2 – General medical & surgical
3 – Children's hospital
4 – Teaching hospital
5 – Critical access hospital
6 – Research facility
7 – ER (24 hours)
8 – ER (Other)
9 – Other
null – No boxes checked

What CHNA describes

chna_descr   Schedule H – CHNA checklist

        Because a single facility may comprise many types, this field may be
        a single digit or some combination of digits.

          1 -- A definition of the community served
          2 -- Demographics of the community
          3 -- Existing facilities in the community
          4 -- How data were obtained
          5 -- The health needs of the community
          6 -- Primary and chronic disease needs
          7 -- Identifying and prioritizing community health needs
          8 -- Consulting with persons representing the community
          9 -- Information gaps that limit ability to assess needs
          10 – Other
          null – No boxes checked

How CHNA made available

chna_public   Schedule H – CHNA checklist

        Because a single facility may comprise many types, this field may be
        a single digit or some combination of digits.

          1 -- Hospital facility's website
          2 – Other website
          3 – Paper copy available upon request
          4 – Other
          null – No boxes checked

Basis for amounts

bss_for_amts   Schedule H – CHNA checklist

        Because a single facility may comprise many types, this field may be
        a single digit or some combination of digits.

          1 – Federal Poverty Guidelines
          2 – Income level
          3 -- Asset level
          4 -- Medical indigency
          5 -- Insurance status
          6 – Under insurance status
          7 -- Residency
          8 – Other
          null – No boxes checked

How measures were publicized

how_msrs_pblczd   Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

1 – FAP available on the hospital's website
2 – FAP application on hospital website
3 – FAP plain language doc on website
4 – FAP available on request
5 -- FAP application available on request
6 –FAP plain language doc available on request
7 – Notice of availability conspicuously displayed
8 – Notified members of community
9 – Translated into languages of LEP
10 – Other
null – No boxes checked

Nonpayment methods

nnpymnt_actn_mthds   Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

1 -- Reporting to credit agency
2 – Selling debt to another party
3 – Deferring or denying care
4 -- Legal or judicial actions
5 -- Other similar actions
6 – None of these actions
null – No boxes checked

Collection methods

coll_acty_mthds   Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be a single digit or some combination of digits.

1 -- Reporting to credit agency
2 – Selling debt to another party
3 – Deferring or denying care
4 – Legal or judicial actions
5 -- Other similar actions
null – No boxes checked

Pre-collection activities

pre_coll_acty   Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be
a single digit or some combination of digits.

    1 – Provided written notice
    2 – Orally notified
    3 – Processed incomplete and complete FAP
    4 – Made presumptive eligibility determinations
    5 – Other
    6 – None of these were made
    null – No boxes checked

Reason for no ER policy

rsn_no_nndscrm_plcy   Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be
a single digit or some combination of digits.

    1 -- No emergency care
    2 -- Policy was not in writing
    3 -- Limited who was eligible to receive care
    4 – Other
    null – No boxes checked

How were charges determined

max_amt_dtrmnd   Schedule H – CHNA checklist

Because a single facility may comprise many types, this field may be
a single digit or some combination of digits.

    1 – Look-back method based on Medicare
    2 -- Look-back method based on Medicare and private insurers
    3 -- Look-back method for Medicaid and/or Medicare/private insurers
    4 – Prospective Medicare/Medicaid method
    null – No boxes checked

Fringe Benefits

fringe_bnfts   Schedule J

Because an organization may offer multiple fringe benefits, this field may be
a single digit or some combination of digits.

    1 – First-class or charter travel
    2 – Travel for companions
    3 – Tax indemnification and gross-up payments
    4 – Discretionary spending account
    5 – Housing allowance or residence for personal use
    6 – Payments for business use of personal residence
    7 – Health or social club dues or initiation fees
    8 – Personal services
    null – No boxes checked

Establish Compensation

  estab_comp_mthd   Schedule J

Because an organization may use multiple methods to establish compensation levels, this field may be a single digit or some combination of digits.

    1 – Compensation committee
    2 – Independent compensation consultant
    3 – Form 990 of other organizations
    4 – Written employment contract
    5 – Compensation survey or study
    6 – Approval by the board or compensation committee
    null – No boxes checked

Hours per Week (990)

  avg_hrs_per_week   [On the Form 990 Compensation file only]

Values represent actual hours per week reported, with the following exceptions

    98 - "Part time"
    99 - Hours per week unknown

Hours per Week (990-EZ)

  c010   [On the Form 990-EZ Compensation file only]

Values represent actual hours per week reported, with the following exceptions

    77 - Institutional trustee
    98 - "Part time"
    99 - Hours per week unknown

Position

  Position   [On the Form 990 Compensation file only]

Because employees may hold multiple positions, this field may contain a single digit or some combination of digits.

    1 - Individual trustee or director
    2 - Institutional trustee
    3 - Officer
    4 - Key employee
    5 - Highly-compensated employee
    6 - Former
    null - No boxes checked

Sample Code

samp_cd

501(c)(3) orgs:
31 - Assets under $500,000
32 - Assets $500,000 under $1,000,000
33 - Assets $1,000,000 under $2,500,000
34 - Assets $2,500,000 under $5,000,000
35 - Assets $5,000,000 under $20,000,000
36 - Assets $20,000,000 under $50,000,000
37 - Assets $50,000,000 or more
38 - All e-filed hospital returns*

501(c)(4)-(9) orgs:
41 - Assets under $150,000
42 - Assets $150,000 under $300,000
43 - Assets $300,000 under $1,000,000
44 - Assets $1,000,000 under $4,000,000
45 - Assets $4,000,000 under $10,000,000
46 - Assets $10,000,000 or more

Number of Rows

(Multiple locations)

A count of the number of rows reported in the designated table.

Due to resource constraints, the data in these tables are not transcribed.

A value of '9999' indicates an unknown number of entries – usually due to a missing attachment.

rows_hghst_pd_fndrsrs (Schedule G)
rows_lqdtn_trmntn_dsltn (Schedule N)
rows_sale_xchg_dspstn (Schedule N)
rows_dsrgrdd_ents (Schedule R)
rows_rltd_tx_exmpt_orgs (Schedule R)
rows_rltd_txbl_prtnrshps (Schedule R)
rows_rltd_txbl_corp_trst (Schedule R)
rows_trnsctns_w_rltd_orgs (Schedule R)