

Data Dictionary: Pub 78

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TIN| Organization Name| City | State| Foreign Country | Deductibility Code

Field Name	Field Size	Field Description
TIN	9	Taxpayer Identification Number (TIN).
Organization Name	150	Organization's legal name.
City	23	Organization's address.
State	2	Organization's address.
Country	22	Organization's address.
Deductibility Code	14	Deductibility Limit Code (see chart below).

Deductibility Code	Type of organization and use of contribution.	Deductibility Limitation
PC	A public charity	50% (60% for cash contributions)
POF	A private operating foundation	50% (60% for cash contributions)
PF	A private foundation	30% (generally)
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
LODGE	A domestic fraternal society, operating under the lodge system, but only if the contribution is to be used exclusively for charitable purposes	30%
UNKWN	A charitable organization whose public charity status has not been determined	Depends on various factors
EO	An organization described in section 170(c) of the Internal Revenue Code other than a public charity or a private foundation	Depends on various factors
FED	An organization to which contributions are deductible if made for the use of a federal governmental unit	50% (60% for cash contributions)
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
SO	A type 1, type 2 or functionally integrated type 3 supporting organization	50% (60% for cash contributions)
SONFI	A non-functionally integrated type 3 supporting organization	50% (60% for cash contributions)
SOUNK	A supporting organization, unspecified type	50% (60% for cash contributions)

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