

TABLE 1-1**Categories of Tax-Exempt Organizations under the Internal Revenue Code**

Description of Organization	Code Section
Corporation formed and granted exemption by Act of Congress	501(c)(1)
Corporation that holds title to property for another exempt organization	501(c)(2)
Organizations organized and operated exclusively for purposes that are charitable, religious, scientific, testing for public safety, literary, educational, fostering amateur sports competition or preventing cruelty to children or animals *	501(c)(3)
Social welfare organizations (includes organizations that lobby substantially) and local associations of employees	501(c)(4)
Labor, agricultural or horticultural organizations	501(c)(5)
Business leagues, chambers of commerce, real estate boards, trade associations and professional football leagues	501(c)(6)
Social clubs	501(c)(7)
Fraternal societies that also provide insurance or similar benefits to members *	501(c)(8)
Voluntary employees' beneficiary associations	501(c)(9)
Fraternal societies that do not provide insurance to members *	501(c)(10)
Teachers' retirement fund associations	501(c)(11)
Local benevolent life insurance associations, mutual ditch or irrigation companies and cooperative telephone companies	501(c)(12)
Cemetery companies *	501(c)(13)
Credit unions and mutual insurance funds	501(c)(14)
Certain small insurance companies	501(c)(15)
Corporations that provide crop financing	501(c)(16)
Supplemental unemployment benefit trusts	501(c)(17)
Certain pre-1959 employee-funded pension plans	501(c)(18)
Veterans' organizations *	501(c)(19)
Group legal services plans	501(c)(20)
Black lung benefit trusts	501(c)(21)
Certain ERISA [†] trusts	501(c)(22)
Certain organizations that provide insurance to veterans	501(c)(23)
Certain ERISA trusts	501(c)(24)
Certain title-holding corporations	501(c)(25)
Membership organizations that provide medical insurance for those who are difficult to insure	501(c)(26)
Certain state-formed workers compensation organizations	501(c)(27)
Religious or apostolic corporations having a common treasury	501(d)
Charitable risk pools (organized and operated solely to pool insurable risks of its Section 501(c)(3) organization members)	501(n)
Political organizations	527
Homeowners' associations	528

* Contributions are tax-deductible under Section 170. To claim an income tax charitable deduction for a contribution to a fraternal-type organization, the contribution must be limited to purposes described in Section 501(c)(3).

[†] "ERISA" refers to the Employee Retirement Income Security Act of 1974, which regulates pensions.