

11 IRS Determinations

Individual determination letters amount to another type of guidance issued by the IRS. These letters apply only to the organization named in the letter; in theory, you cannot convince an IRS agent to approve your application by saying that another organization just like yours has already been recognized under 501(c)(3). Nevertheless, I think a look at recently recognized organizations can give useful insight into current IRS thinking.

Organizations specifically coded "environmental" account for about three percent of all the 501(c)(3) organizations in the IRS database, but the IRS database codes many Environmental organizations as simply "educational" or "scientific," so this figure is no doubt low.

Since 1998, the IRS has used National Taxonomy of Exempt Organizations (NTEE) codes in their database to show the primary focus of organizations they recognize. The chart on the below summarizes the breakdown of NTEE codes for environmental organizations that received favorable 501(c)(3) determinations in early 2007.

NTEE Code	NTEE Description	%
C30	Natural Resources Conservation and Protection	22%
C32	Water Resource, Wetlands Conservation and Management	17%
C60	Environmental Education and Outdoor Survival Programs	10%
C34	Land Resources Conservation	7%
C50	Environmental Beautification and Aesthetics	6%
C27	Recycling Programs	5%
C42	Garden Club, Horticultural Program	5%
C99	Environmental Quality, Protection, and Beautification N.E.C.	5%
C20	Pollution Abatement and Control Services	4%
C05	Research Institutes and/or Public Policy Analysis	4%
C11	Single Organization Support	3%
C35	Energy Resources Conservation and Development	3%
	Other (8 categories, each less than 2%)	10%

"Other" includes professional societies, forest conservation organizations, botanical gardens and similar organizations, alliance/advocacy organizations, botanical, horticultural, and landscape service organizations, and organizations providing management and technical assistance, fundraising and other non-monetary support to environmental groups.