

Nonprofit Activity Types

The Internal Revenue Service tax code describes allowable purposes of 501(c)(3) nonprofit organizations as serving religious, educational, charitable, scientific, and literary purposes. This broad definition encompasses a wide variety of organizations — from those conducting medical research to those providing free legal services to low-income families to those preserving historic sites. It also includes corporations and foundations founded to support such activities.

We've organized a quick overview of categories and kinds of activities.

Arts, culture, and humanities

This category probably makes you think of museums and concert halls. You're right, but that's not all. They belong here along with these organizations:

- * Organizations and activities that further enjoyment and understanding of all kinds of arts
- * Media and communications organizations
- * Groups furthering the understanding of history and genealogy
- * Halls of fame
- * Historic preservation
- * Organizations offering services to artists, writers, and performers
- * Organizations for the training and education of artists, writers, and performers

Did you think of heredity-based organizations (such as Sons of the Revolution or Daughters of the Confederacy)? They belong here, too — along with nonprofit circuses!

Education

You thought schools belonged in the education category, and you were right. This category is made up of formally constituted educational institutions (except art schools) and organizations that administer or support those institutions. It also includes the following:

- * Libraries
- * Continuing education centers
- * Other activities supporting learning outside formal schools — such as literacy and language-learning programs
- * Related services, including testing programs and scholarships

Environmental quality, protection, and beautification

You may have thought of beautification and open space programs, and, yes, those fit here. So do programs to control pollution and conserve natural resources. Farmlands and fisheries are classified in other categories.

Animal related

Services in this category range from humane societies and programs to protect animals from exploitation to wildlife preservation, veterinary services, and zoos. Aquariums? Yep, they fit here. So do services for training and exhibiting animals.

Health

Hang onto your hat. This wide-ranging category includes the following:

- * Hospitals of all kinds
- * Outpatient clinics
- * Rehabilitation and therapy centers
- * Public health programs
- * Blood banks
- * Search-and-rescue squads
- * Organ and tissue donor programs
- * First aid training
- * Health insurance
- * Bioethics
- * Programs to support patients and their families with counseling, housing, or financial aid
- * Mental health, crisis intervention, counseling support, and hotlines
- * Health associations working on behalf of prevention or treatment of specific illnesses
- * Medical research

Human services

If you thought the health category was broad, wait until you see the scope of human services. We break it down into subcategories:

- * Organizations to protect the public from crime, as well as services for prisoners and ex-offenders
- * Job development, training, and rehabilitation
- * Food services such as Grocery on Wheels and food banks
- * Farm-related projects such as animal husbandry and farm preservation
- * Housing needs — encompassing development, construction, and management of housing, tenants' rights, and housing search assistance
- * Programs to advance public safety, including disaster preparedness, food protection, rescue squads, and first aid training
- * Recreation, sports, leisure, and athletics, including camps, playgrounds, amateur sports clubs and competitions, and physical fitness centers
- * Youth development, including Boys and Girls Clubs, scouting organizations, service and future professionals' clubs, and citizenship programs
- * Multipurpose organizations such as the Red Cross and Volunteers of America
- * Children and youth services, including orphanages and adoption programs
- * Services for families, such as parent education and violence shelters
- * Personal services such as financial counseling and mediation
- * Emergency food, clothing, and financial assistance
- * Residential and custodial care programs
- * Services to promote the independence of specific population groups such as seniors, immigrants, and persons with disabilities

International/foreign affairs

The arena of international and foreign affairs includes the following:

- * International exchange programs
- * Economic development and relief
- * Policy research and analysis
- * Peace and security organizations, such as those promoting the control of biological weapons
- * International human rights
- * Migration and refugee issues
- * International relations

Public, societal benefit

This broad category includes the following:

- * Civil rights groups
- * Voter education
- * Advocacy for civil liberties such as freedom of religion
- * Community improvement and economic development
- * Philanthropic organizations
- * Social science and science and technology research institutes
- * Government policy reform
- * Citizen participation groups
- * Leadership development
- * Telecommunications services

Religion related

Religion-related organizations are operated for the purpose of worship, religious training or study, or governance or administration of religions. They attract the largest portion of their support from individuals.

Many religious organizations conduct important charitable work by serving people who may or may not be part of their congregations. Some of them form independent nonprofit organizations to manage such charitable projects. These include AIDS hospices, refugee services, low-income housing, soup kitchens, and shelters for battered women. Many foundations, corporations, and government agencies do not award grants directly to religion-related organizations (to avoid promoting a specific religious point of view, to maintain a separation of church and state, and because churches are not required to report their finances for public or IRS scrutiny). However, grantmakers often support these organizations created by churches.