

Indiana Nonprofit Sector Project: Field Guide I

Phase I: Comprehensive Database of Indiana Nonprofits

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Scope of Work

During Phase I, our most immediate project goal is to create a single, comprehensive database of Indiana nonprofit organizations. This will require close collaboration and coordination of efforts by all participants in the project. In this Field Guide I, we have sought to clarify the division of labor and provide guidelines to local field associates so that they can carry out their tasks systematically and in ways that are comparable among the participating communities.

For the purposes of this project, we will use a broad definition of “nonprofit organization,” including faith-based, charitable (both funder and service organizations), advocacy, and membership organizations. This definition includes formal organizations that are incorporated and/or registered with the Internal Revenue Service (IRS) or Secretary of State (SOS) as well as semi-formal organizations that are similar to them, and while they may not have taken the legal steps towards formal recognition, they behave and are recognized as organizational actors. We want to include established coalitions, but not informal networks (although we need to have a list of the latter for subsequent phases of the project, see II.9 below).

Working Definition of Nonprofit Organization

The organizations targeted for the project must meet each of the following three major criteria (see Appendix A for more detail):

1. Formality. The organization must have at least a semi-formal structure that allows it to be recognized as an independent entity by the general community or “officials” in the field.
2. Nonprofit. The organization must be an entity that would meet guidelines for tax-exempt status as a religious, charitable, advocacy, or mutual benefit organization.
3. Private. The organization must be private, not a unit of government, thus excluding public libraries, public universities, public hospitals, and similar institutions.

Approach

Because no single, comprehensive listing of nonprofits is available, we rely on a multi-prong approach. This combines (a) the use of three institutional listings for the state, (b) intensive efforts to verify and supplement these lists from local sources in 8-10 participating communities (and with less intensive efforts in the rest of the state), and (c) efforts to supplement these lists by using a hyper-network sampling approach at the statewide level. Our goal is to create a single, accurate database from the three institutional listings with as few duplicate and defunct organizations as possible for the entire state. For each of the participating communities, our aim is to produce a database that meets those standards and is as comprehensive as possible.

Our starting point are three institutional listings of nonprofits for the state of Indiana: (1) the IRS listing of organizations officially recognized as tax-exempt under Section 501(c) of the Internal Revenue Code with Indiana addresses; (2) the SOS listing of organizations incorporated as nonprofits in the state of Indiana, (3) and the Yellow Page (YP) listings of churches, synagogues, and mosques with Indiana phone numbers.¹

Each of these core lists has structural shortcomings and problems of data quality.² First, by definition, each includes only nonprofits that have requested entrance to the list **and** have been accepted as meeting specified criteria by authorities that control the list. Second, the number of duplicates among the three lists is unknown, but is likely to be substantial, especially between the IRS and SOS listings. Third, none of the listings are fully current and may contain not only defunct organizations, but also some listed under previous addresses or with names different from what they use currently.³ Fourth, we suspect that there are a variety of data entry errors. We know this for a fact with regard to city names and the income and asset fields in the IRS listings (we have corrected most/all of these). Finally, the three core lists do not share any common identifiers by which to easily identify duplicate listings.

As the second prong of our approach, local field associates will review and supplement the IRS, YP, and SOS listings to help eliminate duplicate entries and produce a comprehensive list of nonprofits located in their communities, using a full range of local listings as well as relevant segments of statewide listings. Each of these supplementary listings is likely to have its own shortcomings and problems of data quality.

Finally, as the third prong of our approach, we will add a set of supplementary questions to the Indiana Gives general household survey, asking respondents to help us map Indiana nonprofits by providing the name and addresses of nonprofits for which they volunteer or work, to which they provide donations or other financial support, or in which they hold membership. Organizations identified in this manner will be added to the database, although they represent only a sample of the organizations that could be identified in this manner.

We will use the final comprehensive database to (a) provide local communities with a full, accurate listing of their nonprofits (hopefully in a web-based format), (b) provide a sampling frame for our survey of Indiana nonprofits (e.g., separate samples for each of the participating communities and for the “rest-of-state”), and (c) undertake preliminary analysis of the scope and composition of Indiana’s nonprofit sector for the state and by county and metropolitan area.

Division of Labor

The effort to create a comprehensive database of Indiana nonprofits will involve local field associates in participating communities, assisted by local advisory groups, as well as overall coordination and other central efforts to be done at IUB.

¹ We refer to these as our core lists. The IRS list is our primary (most important) list since it contains the most extensive set of fields, followed by the SOS list, and then the YP list of churches (see Appendix F).

² See Grønberg 1989 and 1994 for a discussion of problems in the IRS listing. See Chaves (1998) and Kalleberg et al. (1990) for a discussion of the limitations of yellow page listings.

³ Sometimes involving formal name changes, but also abbreviations, aliases, and “doing business as” (d/b/a)..

I. IUB Project Staff

The IUB will have primary responsibility for the three institutional databases. The major tasks and steps include:

1. Obtain the three databases and convert them to standardized formats for merging.
2. Undertake initial cleaning and verification of the databases.
3. Merge **three** versions of the IRS database and flag likely duplicates.
4. Merge the SOS and YP listings, flagging likely duplicates. As soon as possible, merge the SOS listing into these two and flag likely duplicates among the three databases.
5. Process the listings through a “change-of-address” vendor to verify current addresses (hopefully before completing step #6 below).
6. Extract from each database and the merged databases listings of organizations located in the participating communities (metropolitan area or county) and provide each local field associates with the listings in Access and Excel format (depending on preference).
7. Obtain and distribute to local field associates other statewide listings that may be useful for identifying additional nonprofits, such as national directories or vendor and other listings maintained by statewide organizations and state agencies with nonprofit contacts.
8. Undertake a detailed review of the three institutional listings for “rest-of-state” to eliminate duplicates and inaccuracies.
9. Combine the updated/corrected institutional listings and the supplementary listings provided by local field associates at various steps (see below) to create a single, comprehensive, statewide database.
10. Post the comprehensive database on web in a format that will allow local communities to access listings for a given community.
11. Undertake initial analysis of the scope and structure of the Indiana nonprofit sector by county and metropolitan region, based on each of the three institutional listings and on the merged listing.
12. Draw random samples from the database for each of the participating communities and for “rest-of-state” in preparation for surveying nonprofits in each of the participating communities and in “rest-of-state.”

II. Field Associates

The field associates will have primary responsibility for checking and supplementing the three institutional databases in their respective communities (the metropolitan area where relevant, otherwise the county). Below is a brief description of these tasks (they are specified in greater detail further below). Completion of these steps is critical if the project is to accomplish one of its major research goals – providing the first systematic assessment of the utility of and gaps or overlaps among the three core institutional listings.

1. Review and become familiar with structure and contents of the three institutional listings (see I.6 above).
2. Locate and obtain a full range of supplementary nonprofit listings from all available local sources and keep a running list of these sources. Review and become familiar with segments of supplementary statewide listings provided by IUB project staff (see I.7 above).
3. Check core listings for duplicates – that is whether any organization is listed more than once. We have flagged potential duplicates from the two versions of the IRS listings, but

don't have enough information to know whether they are duplicates or distinct organizations. We will do the same for the SOS listing.

4. Review and identify multiple entries among the major core lists. We have flagged likely entries, but these need to be confirmed. If they are not multiple listings, but distinct organizations, remove the flags. If other multiple listings are found, flag these on the relevant core listing in the fields designated for this purpose and note any change in the organization's name or address.
5. Verify whether a supplementary listing (II.2 above) contains nonprofits already included in the core database (II.4). If so, flag these organizations on the core listing in the field designated for this purpose and correct name and address in the core file, if appropriate.
6. Verify whether a supplementary listing contains nonprofits that should be added to the final database. If so, add each organization to the core database, including all high priority fields (see Appendix E).
7. To the extent possible, add, verify and/or correct the funder code and the major NTEE group and category codes for all nonprofits to be included in the final database. Add likely subsection number in the designated database field for all nonprofits not registered with the IRS.
8. Verify names and addresses of organizations identified through the hyper-network sampling approach as located in the participating community and indicate whether they are duplicates of organizations already included in the comprehensive database.
9. Document and record key decisions, criteria, and supplementary information.

Major Tasks for Field Associates

We discuss this latter set of tasks in greater detail in order to clarify the process and provide the necessary guidance so that similar types of efforts are carried out in all the communities. We have developed a set of "tracking" fields (see Appendix B) in the core databases to make sure that we are able to accomplish the key goals of the project. All field names appear in ***CAPITAL BOLD ITALICS*** below.

We have examined various strategies for completing these tasks efficiently and with a minimum of error. We have chosen to first merge the **three** versions of the IRS listing, then the IRS and YP listing (available first), and then finally the SOS list with the combined IRS and YP listings. We will provide you with copies of each of the core listings and well as each set of merged listings for your community. We realize there are alternative approaches and that some could simplify and streamline the process, without losing key information. We are prepared to work with whatever process you prefer, so long as the quality of the final outcome is assured. In either case, the final step will be to add additional organizations identified from supplementary listings that are not already included in any of the three core, institutional lists.

Here is the rationale for the approach we chose. The three core listings differ greatly in the information they contain (see Appendix G). While some fields are similar across the core lists (e.g., name and address), others are unique to a given list (e.g., only the IRS list includes income data and only the SOS list contains incorporation status). In order to make the final database as useful as possible for local communities, we need to preserve as much information as possible about a given organization. That means combining unique field information from as many of the core lists as possible for that organization.

To do so, we have created a single comprehensive database structure (Appendix G) that incorporates all fields from each of the three core listings. We have moved some fields out of sequence from the original databases in order to bring key data fields towards the top. To create a single merged database we must then designate one listing as the primary entry and copy all information in unique fields from the other listings on which that organization is found to the corresponding fields in the primary entry (e.g., copy incorporation status from the SOS-entry to the IRS-entry). We can then keep the primary (now comprehensive) entry and delete the non-primary (and incomplete) entries from the overall database. We will do the work of copying fields and creating comprehensive entries at IUB, but need for you to identify the multiple entries in such a way that we know which two or three organizations constitute a set of multiple entries.

For purposes of creating a merged database, the IRS listing provides by far the largest set of unique fields, followed by the SOS listing, and then the YP listing. Consequently, it will minimize work and errors for us, if IRS-entries have top priority as the primary entry. If that is not possible, the SOS-entry should be identified as the primary entry. Consequently:

Rule 1: If there is an IRS-entry for a given organization, then (1) the IRS-entry should be defined as the primary entry and (2) any duplicate entries of that organization on the SOS and/or YP listings should be treated as secondary entries AND identified as duplicate(s) of the IRS-entry.

Rule 2: If there is no IRS-entry for a given organization, then (1) the SOS-entry should be defined as the primary entry and (2) any duplicate of that organization on the YP listing should be treated as the secondary entry AND identified as a duplicate of the SOS-entry.

Two additional rules are at least as important:

Rule 3: Please keep full (daily) backups of all files, using standard backup procedures. This means keeping the file on a server that is backed up by the university, or saving the file (on a diskette or zip disk separate from the PC) under a rotating set of names (e.g., by day of week), in case a major error develops in the version that is currently in use, a hard drive crashes, a virus wipes out an existing file on the PC, or other disasters occur (we have encountered them all).

Rule 4: Please do not change the structure of the database (sequence, size, and names of fields), or deviate from the assigned codes. Otherwise, we will not be able to merge the various community listings together to create a single statewide database.

II.1. Review Institutional Listings

We summarize here available resources on the structure and contents of the three major institutional (core) databases.

IRS Listing

The IRS listing has several important structural limitations. Thus, churches are not required to register with the IRS, nor are those with revenues of less than \$5,000. Organizations may use another nonprofit as a fiscal agent and not be registered separately. Affiliated organizations or local chapters may file as part of a “group exemption” and be listed under the address of the headquarter organization, usually located in a different city or state. For more information about

the IRS listing of tax-exempt organizations, see the National Center for Charitable Statistics (NCCS) website (<http://nccs.urban.org/data.html>), Grønbjerg (1989, 1994), and review the application forms for obtaining tax-exempt status.⁴ We have also technical notes on the work completed during 1999-2000 (Jake Cowan) that may be helpful.

We obtained two versions of the IRS listing from the Center for Nonprofits and Philanthropy at the Urban Institute. The Business Master File (BMF) contains all IRS-registered nonprofits with Indiana addresses. The NCCS (for National Center for Charitable Statistics) file contains a subset of the IRS-registered nonprofits with Indiana addresses (it excludes private foundations among others) but has been cleaned for some data errors and contains additional fields. We have merged the two databases, with priority to the NCCS version, to provide the broadest and most up-to-date data. *In addition, we have just received a copy of the most recent NCCS files and have added all of those organizations that appear to be new additions to the IRS listings.*

Fields included in the original BMF source are listed in the annotated codebook available at http://www.spea.indiana.edu/gronbjerg/V521_s00/IRS.Codebook.htm. Note that we have inserted special tracking fields in the merged database early in the database and changed the sequence of some other fields to minimize the scrolling you will have to do otherwise. Information about the National Taxonomy of Exempt Entities (now used by the IRS to classify nonprofits) is in the NCCS's Core Codes Reference Guide <http://nccs.urban.org/ntee1.htm> (we will mainly use the 10 major categories, but the 26 major groups will be important for some purposes, see.⁵ The data we received from NCCS contained the full NTEE codes for a few organizations. These appear in the *NTEEORIG* field and are probably fairly accurate (they are based on program descriptions included in the organization's financial reports (Form 990) filed with the IRS or were assigned by IRS staff (beginning in January of 1997) at the time the organization obtained its tax-exempt status.

Secretary of State (SOS) Listing

We have attached the application forms that organizations must complete when incorporating with the SOS as nonprofits, change their name, or go out of business, or file their annual report with the SOS based on "date of creation." Only incorporate nonprofits are included on the list and perhaps one-third of these may be inactive. For more information on the SOS listings, see http://www.state.in.us/sos/bus_service/corps/. The site contains a searchable database, including information on whether an organization has registered a change of name with the SOS office.

The original database we received from the SOS office contained duplicates of virtually all organizations. For duplicates where the only difference was the name listed in the OFFICER field (renamed as *CONTACT2*), we copied the additional names into the field and deleted the duplicate entries.

⁴ See <http://nccs.urban.org/irsforms.htm> for samples of IRS forms and instructions for nonprofits, including Form 990 and registration forms. Form 1023 is used by nonprofits seeking exempt status as charities (eligible to receive tax-deductible donations) under subsection 03 of IRS code section 501(c). Form 1024 is to be used by all others.

⁵ The decile and centile listings are at <http://nccs.urban.org/ntee2.htm>.

There are several other problems with the SOS database. We are uncertain how to interpret certain expiration and inactive dates (in the *EXPIR_DT* and *INACT_DT* fields) that are either far in the future or a long time in the past. We have left them in the database. There are also a number of organizations without any address information. Where we have been able to guess the city in which the organization is located, we have added the city name. We will provide you with a separate listing of those for which we cannot determine approximate region.

Yellow Page (YP) Listing

This is the phone listing of various types of sacramental organizations as of January 2000 normally found under “Churches,” “Synagogues,” and “Mosques” in the yellow pages. Organizations that appear in multiple phone listings (e.g., adjacent towns) with identical phone numbers and addresses have been eliminated. However, there may still be duplicate listings for a given congregation, if the congregation uses more than one phone number (e.g., separate numbers for the church office and for the pastor). Storefront churches are most likely to be excluded from the yellow page listings, as are congregations that are not interested in attracting anyone not already a member.

II.2. Develop Supplementary Listings

As noted above, institutional listings, such as the IRS, SOS, and YP listings used here, will not capture the full universe of nonprofit organizations in any community. To compensate, we need to supplement the three core listings with lists of nonprofits generated from local sources and other available listings at the state level. Recall, that we are using a broad definition of “nonprofit organizations” as outlined in Appendix A.

Identifying Local Sources of Supplementary Nonprofit Listings

Potential sources for local listings of organizations that might meet our working definition will vary among fields of activity and from one community to the next. Appendix C contains a beginning compendium of such resource listings. To the extent possible, we need to use similar resources in each of the participating communities in order to capture similar types of nonprofits. To do so, we ask that you assign an identification number to these supplementary local listings and provide some basic descriptive information for each (see Appendix D).

Accessing Statewide Supplementary Listings

We will locate and obtain statewide listings of nonprofits in order to supplement the local listings discussed above. This may include grant or contract listings from Indiana Grantmakers, the Indiana Department of Family and Social Services, Indiana Workforce Development, Indiana Humanities Council, Indiana Arts Council, etc. Doing this centrally is more efficient and less likely to create resentment among agency administrators than if everyone requests the same information from the same source.

If you become aware of statewide listings that would be useful to the project, please let us know as soon as possible so that we can track them down and make them available to everyone.

II.3 Review Flagged Duplicates on each Core Listing

It is likely that at least the IRS listing contains internal duplicates, that is, a given organization may be listed twice. We know that the SOS listing contains numerous duplicates (virtually every

organization is listed twice – don't ask us why), but we will eliminate all the obvious ones (e.g., where there is identical information across all key fields). We will flag any remaining duplicates. While it is possible that there may be duplicates on the YP listing, we have no easy way to identify these. In all cases, we need to identify true duplicates so that we can keep preferred duplicates (primary entries) and delete secondary duplicates from that particular core list. It may be possible/efficient to do this step in conjunction with II.4 below.

The identification and analysis of duplicates on the IRS listings is complicated by problems related to the allocation of organizations among communities. In many cases, local chapters of national organizations may be registered under the address of the headquarter organization, even though the chapter is located in another community and should be counted there. *We have flagged those organizations with the same name that have information in the secondary name field that indicates it might be unique.* Those that appear to be located in Indiana, but not in the headquarter city, have been coded as '1'. By the same token, however, there will be headquarter organizations located outside the state that have Indiana chapters. The latter will NOT appear in our database, if their addresses for IRS purposes are those of the out-of-state headquarter organization. Hopefully these organizations will appear on local supplementary listings. We will provide you with a list of IRS-registered nonprofits for which these types of biases are most frequent so that you can keep an eye out for similar organizations on your local listings.

Review and Flag Duplicates on the IRS Listing

As noted above, we combined *three* versions of the IRS database in order to obtain as complete and accurate information as possible. In the merger process, we gave priority to the NCCS file and dropped all organizations from the BMF source with an EIN that were identical to one already in the NCCS file. Organizations that were present in the *original* NCCS file are coded with 'Y' in the field *S_NCCS* (for Source: NCCS cleaned file), *those that were added from the most recent NCCS file are coded with an "X" in the field S_NCCS*, and those that were present in the BMF file are coded with 'Y' in the *S_MASTER* (for Source: Business Master File). Organizations that *were included in either NCCS files or the BMF file are coded with 'Y' in both the S_NCCS and S_MASTER fields.. (NOTE: We are not distinguishing those organizations that are located in all three IRS files.)*

However, internal duplicates may still remain in the merged IRS listing if the EIN was recorded incorrectly in one of the files, or if an organization has applied for exempt status twice (some do, because they lose documents and/or new officers don't know whether the organization has exempt status). There may be similar problems with the SOS and YP listings, although we expect these errors to be relatively minor.

To check for these problems, we have compared organizations by name **and** city (but not street address) separately for the IRS listing. We have flagged (in the *DUPLI_CD* field) those that may be a duplicate of another organization in the two merged IRS listings because the two have the exact same name and are located in the same city *within targeted communities*. These flags should be reviewed and corrected if necessary. We are likely to have missed duplicates with names that differ because the organization has been listed under different names. In addition, we have little ability to evaluate the uniqueness of organizations with the same name, but different addresses, to determine whether they are distinct or whether it is the same organization that has

moved or uses different addresses for different purposes. The codes for the fields are described below.

DUPLI_CD (duplicate code field for IRS file or for IRS and YP merge, see Appendix D)

- 0 = Organization is entirely unique in this core (or merged) list (same as blank) (now flagged for inclusion).
- 1 = Organization with the exact same name is listed elsewhere in this merged list, but may be unique because other information (e.g., the secondary name field – **SEC_NAME**) indicates that it operates in a different community or may be a local chapter in this community (now flagged for inclusion in the final statewide database, holding code for in this community).
- 2 = Organization is operating outside of Indiana based on other information (e.g., data in **SEC_NAME** field) (now flagged for deletion).
- 3 = *Organization has the same EIN or SOS ID number as another organization with a different name. It and may be a duplicate of another organization in this merged list.* (holding code, uncertain whether to be included as unique or deleted as duplicate).
- 4 = Organization may be a duplicate of another organization on this merged list because there is another organization in the same *community* with the same name but different ID or listing source. Both possible duplicates are in this case coded “4” (holding code, uncertain whether to be recoded as unique, primary, or duplicate).
- 5 = Organization is a chapter of a headquarter organization located in this community, but operates in another community and should be listed with its own address in the other community (assigned by field associate, formerly coded “1” and hereby flagged for inclusion in statewide database, but to be transferred to other community).
- 6 = Organization has been verified as a primary entry for this merged list (and is hereby flagged for inclusion) with a verified duplicate (the latter is coded as ‘7’).
- 7 = Organization has been verified as a duplicate entry for this merged list (and is hereby flagged for deletion) of another (primary) organization (the latter coded is as ‘6’ and is flagged for inclusion).

As noted above, for the IRS database, we consider organizations from the NCCS cleaned files to be our primary/preferred listings (eligible for final codes 0, 1, 5, or 6), *with preference being given to retaining those listings from the most recent NCCS files (coded “X” in S_NCCS)*. Those listings from the BMF are our lower priority/secondary entries (eligible for final codes 0, 1, 5, or 7). We have assigned codes *1, 3 and 4*. Codes 5 through 7 are reserved for your use, although you may need to use codes 0-2 as well.

Recommended Procedure

1. Check all IRS-listed (‘Y’ or ‘X’ in **S_NCCS** or **S_MASTER** fields or numbers in the **EIN** field) organizations with code “1” in the **DUPLI_CD** field to verify whether they belong in your community. If this is a local chapter operating in another Indiana community, recode as “5” and provide us with a list of the EIN numbers of these organizations so that we can make the necessary corrections in the statewide database and transfer them to other field associates. If it is a local chapter operating in another state, recode as ‘2’ (now flagged for deletion).

Example: The Alpha Chi Omega Fraternity is headquartered in Indianapolis and lists some 217 local chapters, almost all with the same exact street address in Indianapolis. One chapter (EIN = 356072382) has “Hammond” included in the secondary name field (*SEC_NAME*), another (EIN = 356072384) has “Terre Haute” included in the secondary name field. Both should be recoded as “5” and transferred to local field associates in Gary and Terre Haute respectively. There is no need to change the *DUPLI_CD* code for chapters that appear to be operating in the local community. These will be kept in the file. Those that appear to be located outside the state of Indiana have been coded as ‘2’ in the *DUPLI_CD* field.

2. Check all IRS-listed organizations with codes of “3” and “4” in the *DUPLI_CD* field and verify whether they are true duplicates of one another (to do so, check other available listings or contact the organization).

Example: Albion, IN contains two American Legion Auxiliaries with separate EIN’s. Are they the same organizations or are they two unique organizations? If duplicates, go to Step 3. If unique, go to Step 4.

3. Verified duplicates: If two IRS-listed organizations thought to be duplicates are verified as duplicates of one another, **establish the listing from the NCCS Clean files (“Y” or “X” in the *S_NCCS* field) as the primary listing.** Then change the code in the *DUPLI_CD* field from ‘3’ or ‘4’ to ‘6’ (primary organization, flagged for inclusion) or ‘7’ (secondary organization, flagged for deletion) as appropriate and make sure the NCCS entry (‘Y’ or “X” in the *S_NCCS* field) now also has a flag (‘Y’) in the *S_MASTER* field.

Example: Two listings are duplicates. The first comes from the NCCS clean file, the second comes from the BMF file.

- a. The listing from the NCCS files (‘Y’ or “X” in the *S_NCCS* field) should be identified as the primary listing and coded as ‘6’ in the *DUPLIC_CD* field (to be retained in the final database). *Note: In the event that there are duplicates within the NCCS files, priority should be given to the listing from the updated NCCS listing (“X” in field *S_NCCS*).*
 - b. Code the *S_MASTER* field for this NCCS entry as ‘Y’ to indicate that this entry was also found on the BMF listing.
 - c. For the entry from the MBF list, recode the *DUPLI_CD* field as ‘7’ to indicate it is the secondary/duplicate listing (now flagged for deletion).
4. Verified unique: If the two organizations thought to be duplicates are verified to be two unique organizations, change the code in the *DUPLI_CD* field for both organizations from ‘3’ or ‘4’ to ‘0’ (unique organization, flagged for inclusion), and make sure that only the appropriate flag appears in the *S_NCCS* and *S_MASTER* fields).

Example: Two entries with the same name and city (but different *EIN* numbers) were originally coded ‘4’ in the *DUPLIC_CD* field as potential duplicates, but are found to be two distinct organizations.

- a. Recode both as ‘0’ in the *DUPLIC_CD* field (unique organizations, to be retained in the final database).
- b. Verify that each entry has a flag in either the *S_NCCS* or the *S_MASTER* field, not both.

5. At the end of this process, some organizations coded as '1' in the **DUPLI_CD** field will have been recoded as '5' and transferred to someone else. All organizations with codes '3' or '4' in the **DUPLI_CD** field should have been recoded as '0', '1', '6' or '7'.
6. Caveats. If in the process of verifying duplicate listings you discover that an organization has changed from nonprofit status to that of for-profit or government or is (or may be) defunct and therefore no longer a valid nonprofit organization for our purposes, record this information in the **VERIFIED** field (codes 5 through 8). This flags the organization for deletion. These codes have priority over lower numbered codes in this field.

If you confirm that the existing name, address, and nonprofit status are correct, we recommend that you change the **VERIFIED** field from blank to '0' so that you know you have already checked and confirmed name, address, and nonprofit status.

If you discover that the existing address (or organization name) in the IRS file is incorrect, correct the address and/or organization name in the IRS database, and also record this action in the **VERIFIED** field (codes 1 through 4). This flags the organization so that we know the name or address has been corrected. The latter is to avoid errors in the likely event that there may be some confusion when we try to reintegrate the multiple listings.

VERIFIED field (see Appendix B)

Blank = not verified (default value).

0 = Name and address verified as OK

1 = Name verified as OK, address has been changed/corrected in this priority entry.

2 = Address verified as OK, name has been changed/corrected in this priority entry (record new name in **ORNAME** field OR keep a running list of old and new names and corresponding ID number, e.g., EIN, Phone Number, SOS ID, supplementary ID so that we can make the changes).

3 = Name and address both changed/corrected in this priority entry (record new address in the name and address fields, do the same for name change OR keep running list of old and new names and corresponding ID number, e.g., EIN, Phone Number, SOS ID, supplementary ID)

4 = Name or address have changed and have been corrected in priority entry (e.g., IRS list if possible, otherwise SOS list), but not in this lower priority entry.

5 = Unable to verify name/address, may be defunct.

6 = Unable to verify name/address, known to be defunct (and now flagged for deletion).

7 = Organization converted from nonprofit to government status or is a government organization. No longer meets definition for inclusion (and now flagged for deletion).

8 = Organization converted from nonprofit to for-profit status. No longer meets definition for inclusion (and now flagged for deletion).

7. Return database to us for cleaning and processing so that we can send you one without any duplicates.

Flag Internal Duplicates on the SOS Listing

As noted above, we have eliminated obvious duplicates from the SOS listing. However, a few internal duplicates may still be in the SOS listing. We encountered several that appeared to be identical, but had slightly different **SOS_ID** numbers, perhaps reflecting a data entry error. For these potential duplicates, we have entered '4' in the **DUPLI_CD** field (Appendix B) as indicated above for the IRS listings.

Recommended Procedure

1. Check all organizations with codes '1', '3' or '4' in the **DUPLI_CD** field and make necessary changes as outlined above for the IRS database.
2. Return database to us for cleaning so that we can send you one without duplicates.

II.4. Cross-check Merged Institutional Listings

One major purpose of the project is to document the amount of overlap among the listings and determine the bias created by using one listing as opposed to another. This means that we must be able to tie a given survey response to each of the major database sources in which the organization was included, so that we can measure the nature of bias in our key institutional databases. We therefore need to identify and flag organizations that are listed on more than one of the core lists.

*We have identified those organizations that have names or ID numbers that are identical to other organizations in the targeted communities. These organizations have also been flagged as potential duplicates in the **DUPLI_CD** field (code '4' or code "3") on the merged listing. We are likely to have missed duplicates with different addresses (perhaps because the organization has moved or uses different addresses for different purposes) or with names that differ on the two lists, because the name has changed, one is an abbreviation or alias, or the organization is operating under (doing business as, d/b/a) another identity. In addition, the IRS-entries are coded 'Y' in the **S_YP** field (indicating that they are also potential entries in the Source: Yellow Page listing) and the corresponding YP entries are coded 'Y' in the **S_NCCS** and/or **S_MASTER** fields (to indicate that these entries also appear to be present on the IRS listing(s)). Note: We have **not** done the same coding procedures in the source fields for organizations that are potential duplicates of SOS listings.*

In addition, a few organizations could have been coded as both a "3" or "4". Because our coding system allows only 1 duplicate code, we have given priority to code "3".

For example:

In Ft. Wayne, there are two organizations with the same EIN but different names:

Visiting Nurse Service and Hospice INC: 350868144

Visiting Nurse Home Health Care INC: 350868144

There is another organization that has the same name as one of the first organizations, but a different EIN:

Visiting Nurse Service and Hospice INC: 351687026

It is not clear whether these are two separate organizations or they are all listings for the same organization.

In this case, Visiting Nurse Service and Hospice INC: 350868144 has been coded with a “3” to indicate a match by EIN instead of “4” to indicate a match by name.

We describe below the general process for cross-checking the core listings. It may be efficient to combine these steps with II.5 below. Note also that you may find it difficult to verify whether a given organization is in the merged list in several incarnations (e.g., alternative spellings of names) if these are separated widely from one another on the combined list. To facilitate this type of cross-checking, we have included queries for each core list. We have also developed a report format for printing out key fields for all entries (or separately for a given query), sorted by county and by city so that you can examine the entries in hard copy and more easily go back and forth between various spellings or abbreviations. Finally, you can hide columns in the tables or queries so that only those fields you need are on the screen at any time.

Recommended Procedure

1. Review organizations flagged as potential duplicates (**DUPLI_CD** = 3 or 4). These organizations may also have flags to identify the listings in which we found the identical names and city location (e.g., codes of ‘Y’ in **S_YP** and **S_NCCS** and/or **S_MASTER** fields).
2. If duplicates are found (a) designate one of the multiple listings as the primary listing (one of the two IRS listings if possible, otherwise SOS listing), (b) flag the primary entry in the appropriate source fields to indicate each of the other core listings on which it has a duplicate, (c) code the primary entry with ‘6’ in the **DUPLI_CD** field (primary entry with verified duplicate), (d) Copy the ID number of the primary entry in the appropriate ID field for the secondary/duplicate entry or entries (e.g., the EIN number in the **EIN** field, the SOS_ID number in the **SOS_ID** field, and (e) code the secondary entry or entries with ‘7’ in the **DUPLI_CD** field (verified duplicate of primary entry).

Example: An IRS-listed organization from the *original* NCCS list is found to appear also on the YP list (see also Appendix F for other examples).

- a. Determine that the NCCS-listed entry is the primary entry (rule #1).
 - b. For the NCCS-listed, primary entry, confirm or enter ‘Y’ in the **S_YP** field (to indicate that the organization also appears on the YP list).
 - c. For the NCCS-listed, primary entry, code the **DUPLI_CD** field ‘6’ (to signal that it has a verified secondary duplicate elsewhere in the merged list – safety check), now flagged for inclusion.
 - d. For the YP-listed, secondary/duplicate entry, copy the ID of the primary entry (in this case the EIN) into the corresponding field (EIN) for this entry.
 - e. For the YP-listed, secondary/duplicate entry, code the **DUPLI_CD** field ‘7’ (to signal it is a verified secondary/duplicate of a primary entry), now flagged for deletion.
3. If the organizations turn out to NOT be duplicates, but unique organizations, recode the **DUPLI_CD** fields as ‘0’ and remove the source flag(s) that are now inappropriate (e.g., remove the erroneous ‘Y’ code(s) in **S_NCCS**, **S_MASTER**, **S_YP**, and/or **S_SOS** fields).

Example: Two organizations with identical names in the same city are coded ‘4’ in the **DUPLIC_CD** field and both have ‘Y’ in the **S_NCCS** and **S_YP** fields to indicate we found the identical name and city in both the NCCS cleaned database and in the YP directory.

- a. After cross-checking, you determine that they are two different organizations, not the same organization appearing on both lists.
 - b. Change the **DUPLIC_CD** to ‘0’ for both entries (they are two unique organizations).
 - c. For the NCCS-listed organization, remove the ‘Y’ code from the **S_YP** field to indicate that this organization is NOT found in the YP listing.
 - d. For the YP-listed organization, remove the ‘Y’ codes in the **S_NCCS** field to indicate that this organization is NOT found on the YP listing.
4. Review the remaining list for multiple listings of a given organization by cross-checking names and addresses of organizations with similar names or addresses or those known to have changed their name or use an alias.
 5. Optional – but recommended: Send us the updated file so that we can copy the necessary data fields, delete the duplicates, and provide you with a single combined, clean listing before you proceed to II.5 (unless you do this step simultaneously).
 6. Caveats: Changes in Status or Name: Please be aware of the same two caveats as above First, if in the process of verifying duplicate listings you discover that an organization is defunct, has changed its exempt status and no longer is a nonprofit, or that the existing address (or organization name) in a primary file is incorrect, flag these eventualities in the **VERIFIED** field and, if appropriate, correct the address and contact information (or organization name) in the listing. This flags the organization so that we know either to delete it or that a change has been made in the name or address and that those now listed are correct.

Second, keep an eye out for organizations that have similar, but not identical names (or addresses). The IRS, SOS, and YP listings have been checked only for exact matches. However, we will miss those that have formally changed their name or use different names. If you find such cases, either record the correct information in a primary listing and flag the **VERIFIED** field as indicated above, or keep a running name of the new/old or current/alternate names with identifying information so that we know which organization is involved (such as **EIN**, **SOS_ID**, or phone number from YP listing).

Example - similar name: (a) “Voiture Nationale la Societe des 40 Hommes et 8 Chevaux” has 32 entries statewide, (b) “La Societe des 40 Hommes-et-cheveaux” has 1 entry, (c) “La Societe Voiture des 40 Hommes et 8 Chevaux” has 22 entries, and (d) “Voiture” has 1 entry. These may refer to the same organization (or, in this case, local chapters of the same organization). Note that these entries appear at very different locations in the file if it is sorted alphabetically on the **ORGNAME** field. We would love to know what these 40 men and 8 horses do.

Example – changed name: Travelers and Immigrants Aid Association of Chicago recently changed its name to Heartland Alliance for Human Needs and Human Rights. They are not

two separate organizations that happen to share the same address. Older listings may contain the former name, more recent listings will use the new name (sometimes with the notation of “formerly known as...”). The SOS web site allows you to track whether an incorporated nonprofit has legally changed its name.

Example – alias or d/b/a: a Columbus organization, formally incorporated as Physician Practice Organization, operates under the name of Volunteers in Medicine” (a free health clinic for people without health insurance and low income). Both names belong to the organization and may be used interchangeably, although one name may be used for legal purposes (e.g., IRS reporting, SOS incorporation) and another for marketing purposes (e.g., inclusion in Information and Referral Guides).

Example – alias or abbreviation: LADCOR is the abbreviated name of the Lawrence Avenue Development Corporation in Chicago. ARC is the abbreviation for Association of Retarded Citizens. Most abbreviations are obvious once you are familiar with the local nonprofits.

II.5. Cross-Check Institutional listings Against Supplementary Lists

Compare the supplementary listing to the merged core listings. If you find organizations on the merged listing which are also on the supplementary listing (here considered secondary organizations) flag these organizations by coding the organization ‘Y’ in the *S_SUPPL* field on the merged listing to indicate that this organization was found on at least one supplementary list. Organizations on the supplementary listings that do not appear to be included in any of the three institutional listings should be entered as supplementary organizations (see II.6 below).

Caveats – Address or Name Changes

Please be aware of the same two caveats as above. First, if in the process of reviewing supplementary listings you discover that an organization is defunct, has changed from nonprofit status to something else, or that the existing address (or organization name) in a primary file is incorrect, flag either of these eventualities in the **VERIFIED** field (Appendix B) and, if appropriate, correct the address and contact information (or organization name) in the listing. We then know whether to delete the organization or that the name or address have been corrected.

Second, keep an eye out for organizations that have similar, but not identical names (or addresses). If you find such cases, record the correct information in a primary listing and flag the **VERIFIED** field (Appendix B) as indicated above, or keep a running name of the new/old or current/alternate names with identifying information so that we know which organization is involved (such as **EIN**, **SOS_ID**, or phone number from YP listing).

II.6. Develop Supplementary Database

If a supplementary (local or statewide) listing contains nonprofits that are not included on one of the three institutional databases, key information about these organizations should be entered in a standardized, supplementary database that follows the structure for each of the core listings. Alternatively, you may simply enter the organizations in one of those core listings or in the merged core listings. In either case, be certain to code the organization ‘Y’ in the *S_SUPPL* field and make sure that none of the other source fields are flagged .

In either case, you will need to assign a **community ID (*COMM_ID*)** and a supplementary ID (***SUPPL_ID***) number to the organization since it won't have an *EIN* number from the IRS or a ***SOS_ID*** number. We prefer to not use phone numbers as IDs since not all organizations may have phone numbers. We have devised a system that will allow us to know which community it belongs to and from what type of supplementary list it was added. We will eventually have to create our own unique – anonymous - ID numbers for all the organizations for use in tracking surveys and hope to use the structure of the ***COMM_ID*** and ***SUPPL_ID*** fields for that purpose.

Each organization to be added from a supplementary listing should have as much information included as possible (see Appendix E). These organizations will then be merged into the final comprehensive database.

II.7. Enter or Verify/Correct Codes in Key Fields

Because of the richness of the IRS database, we are able to do analysis of the scope and structure of IRS-registered nonprofits in a local community by legal status and major field of activity. We would like to expand this type of analysis to all the nonprofits included in the final comprehensive list for each community, without having to wait for survey responses. To do so, we need three fields completed for the non-IRS registered organizations and the preliminary codes for IRS-listed organizations verified and/or corrected.

Legal Status

For IRS-listed organizations we know the legal status of the organization, that is, which subsection of the IRS-code it is registered under (e.g., 501(c)(3), 501(c)(4)). By definition, those not included on the IRS listing do not have formal IRS status. However, we would like to have similar information for these other organizations, e.g., whether an organization is exempted from registering at all (church), or is similar to a charity, an advocacy, or a mutual benefit organization. You should be able to make reasonably good guesses as to how a particular organization might fit the major IRS subsection codes. Because we don't have the actual legal status, we would like to use some specially assigned codes that parallel, but are nevertheless distinct from, the official IRS sub-section codes (codes 00 through 70). Please add the relevant code in the ***SUBSECCD*** field for all organizations that are not on the IRS list:

SUBSECCD (most likely IRS status under subsection 501(c))

- 90 = Church or other sacramental organization
- 93 = Service providing organization (not official status, but similar to c(3) type organizations)
- 94 = Advocacy or political action organization (not official status, but similar to c(4) type organizations)
- 98 = Private membership organization (not official status, but similar to all other types of 'c' organizations)
- 99 = Unable to determine.

NTEE Codes

We have used information in the IRS database to assign tentative codes for the organization's major field of activity. We need for you to verify and/or correct this code for the IRS- listed organizations and to include the corresponding codes for all other organizations.

To the extent possible, enter and/or verify/correct the major NTEE category code in the *NTEE_CT* field (codes 1 through 10) and the NTEE major field code in the *NTEE* field (A through Z), regardless of listing involved. The appropriate NTEE code will usually be evident from the name of the organization and/or the contents the supplementary listing on which it is found.

The detailed NTEE codes originally assigned by the NCCS or IRS staff for a small proportion of the organizations appear in the *NTEEORIG* field. These four-digit codes (major group, decile, centile, and common codes, see <http://nccs.urban.org/ntee2.htm>) are based on more complete information than we had available when we assigned the NTEE major category and major field codes (e.g., program description on the organization's 990 form, or description of purpose on the 1023 or 1024 form organizations complete when they seek tax-exempt status from the IRS – see <http://nccs.urban.org/irsforms.htm>). If there is an inconsistency between the codes that appear in the *NTEE* and *NTEE_CT* fields and those in the *NTEEORIG* field, it is most likely best to use the *NTEEORIG* code as guideline for changing the *NTEE* and *NTEE_CT* fields, unless you have more complete information from other sources.

Funder Codes

We have provided preliminary flags for IRS-registered organizations that are likely to serve as funding intermediaries – trusts, private grant-making foundations, United Way, and community foundations. It is important to keep these organizations separate, since their resources flow to other organizations on the list and we will overestimate the volume of nonprofit resources in a community if we include the same revenues both when the funder includes them in its revenues and when a grant recipient of the funder reports some fraction of the same revenues.

These organizations are coded as 'Y' in the *FUNDERCD* field based on existing IRS codes (see codes for the *FNDNCD* field). However, some may be flagged inappropriately because they are operating foundations (and don't make grants to other organizations) or because they are "lapsed public charities," e.g., not actually foundations, but service providing organizations that don't meet IRS tests related to a minimum level of public support (donations, public funding). If you identify any of these two types of organizations among the flagged funders, please remove the flag (delete the 'Y' code) in the *FUNDERCD* field.

On the other hand, some organizations that should be flagged as funders are not, because the IRS considers them public charities, rather than private foundations. In particular, all United Ways and community foundations should be flagged in this way, as should other organizations that raise funds for other nonprofits as their only (or almost only) purpose. Please verify that we have correctly flagged the latter types of organizations as funders.

II.8. Verify/Correct Hyper-network Organizations

We will obtain approximate names and more or less complete addresses of nonprofits identified through the hyper-network sampling approach. These are organizations that respondents to the Indiana Gives survey say they have given donations or other financial support to, volunteered or worked for, or been a member of during the past 12 months. Field Associates will need to verify names and addresses for these organizations in their respective communities and note whether

they are duplicates of organizations already included in the institutional or supplementary databases. IUB project staff will do this for “rest-of-state.”

II.9. Documentation

Provide documentation of all key decisions and criteria. Also provide a copy of major supplementary information, such as the following:

1. List coalitions and informal networks. Include information on the network’s or coalition’s name, address, purpose, size, and type of membership.
2. Provide information on each local supplementary listing used to verify and/or supplement institutional listings, preferably in table format as indicated in Appendix D, but include any other relevant description that will help us and other field associates understand a particular listing and whether/how similar listings may exist elsewhere.
3. It will be helpful to keep a running list of name changes or name aliases for listed organizations for the sake of reference. Include the following (preferably in table format): Old name, new name (or primary name, alias name) and relevant ID information (e.g., EIN from IRS, ID from SOS, phone number from YP, and/or Supplementary ID).
4. Keep a record of other criteria or decisions you make, and notify us of issues you are encountering, so that we can discuss these as a group and reach agreement on how to deal with them systematically.

APPENDIX A

Working Definition of Nonprofit Organization

The organizations targeted for the project must meet each of the following three major criteria:

1. **Formality**. The organization must have at least a semi-formal structure that allows it to be recognized as an independent entity by the general community or “officials” in the field. This criteria is met by at least one of the following conditions:
 - a. Has obtained IRS tax exempt status
 - b. Is legally incorporated as a nonprofit in the State of Indiana.
 - c. Is included on listings of applicants for public or private grants or contracts.
 - d. Is included in a published directory of organizations, such as phone book or “field specific” resource guide.
 - e. Is considered by key gatekeepers in the field to be an independent, named entity with some level of formal structure, such as:
 - i. By-laws, a board, and officers.
 - ii. Own budget and/or paid staff.
2. **Nonprofit**. The organization must be an entity that would meet IRS guidelines for tax-exempt status as a religious organization, a 501c(3) organization, 501c(4) organization, or as a 501c(other) organization. This definition thereby includes:
 - a. Those organizations that primarily serve a sacramental function (churches, congregations, synagogues, temples, mosques).
 - b. Those organizations that are traditionally recognized as providing services for the public benefit otherwise, such as arts and cultural organizations, schools or other educational organizations, health service or research organizations, youth development or human service organizations, animal welfare and environmental organizations, civil rights organizations, and community improvement agencies.
 - c. Private foundations or community foundations whose primary function is to transfer funds to other nonprofit organizations.
 - d. Advocacy organizations or others primarily engaged in political action.
 - e. Membership organizations that operate primarily for the benefit of its members, such as social, hobby or leisure clubs, membership associations, beneficiary societies, insurance companies, credit unions, and cemeteries.
3. **Private**. The organization must be private, not a unit of government, thus excluding public libraries, public universities, public hospitals, and similar institutions.

APPENDIX B

List and Description of Tracking Fields and Associated Codes

We have included here in alphabetical order the specific tracking fields and associated codes referenced in the guide. See also Appendix E for special codes to be used for organizations added from supplementary listings and Appendix G for the Master Database Structure.

DUPLI_CD

Duplicate code field. This field flags whether an organization has actual or likely duplicates in a given core database or in a merged database, needs to be transferred to another community, or should be deleted from the database for a variety of reasons.

- 0 = Organization is entirely unique in this list (now flagged for inclusion).
- 1 = Organization with the exact same name is listed elsewhere in this merged list, but is unique because it is in a different city or because other information (e.g., the secondary name field – ***SEC_NAME***) indicates that it operates in a different community or may be a local chapter in this community (now flagged for inclusion in the final statewide database, holding code for in this community).
- 2 = Organization is operating outside of Indiana based on other information (e.g., data in ***SEC_NAME*** field) (now flagged for deletion).
- 3 = Organization has the same EIN as another organization, but a different name, and is probably a duplicate of another organization in this merged list. (holding code, uncertain whether to be included as unique or deleted as duplicate).
- 4 = Organization may be a duplicate of another organization on this merged list because there is another organization in the same city with the same name but different ID or listing source. Both possible duplicates are in this case coded “4” (holding code, uncertain whether to be recoded as unique, primary, or duplicate).
- 5 = Organization is a chapter of a headquarter organization located in this community, but operates in another community and should be listed with its own address in the other community (assigned by field associate, formerly coded “1” and hereby flagged for inclusion in statewide database, but to be transferred to other community).
- 6 = Organization has been verified as a primary entry for this merged list (and is hereby flagged for inclusion) with a verified duplicate (the latter is coded as ‘7’).
- 7 = Organization has been verified as a duplicate entry for this merged list (and is hereby flagged for deletion) of another (primary) organization (the latter coded is as ‘6’ and is flagged for inclusion).

NUMSUPPL

Field containing the identification number for the supplementary listing (see Appendix D).

S_MASTER

Field indicating whether the organization was listed in the IRS Business Master File (BMF).

Y = listed in the BMF Master file. Otherwise blank.

S_NCCS

Field indicating whether the organization was listed in the NCCS cleaned data file.

Y = listed in the *original* NCCS cleaned data file.

X = *appears to a unique organization listed in the updated NCCS cleaned data file.*

Otherwise blank.

S_YP

Field indicating whether the organization was included in the Yellow Page Phone CD list.

Y = listed in the YP file. Otherwise blank.

S_SOS

Field indicating whether the organization was included in the Secretary of State list.

Y = listed in the SOS file. Otherwise blank.

S_SUPPL

Field indicating whether the organization was included in a supplementary list.

Y = listed in a supplementary file. Otherwise blank.

SUBSECCD (already coded for IRS-registered nonprofits, for non-IRS registered organizations: most likely IRS status under subsection code)

00 through 70 = official IRS sub-section code

90 = Church or other sacramental organization

93 = Service providing organization (not official status, but similar to 501(c)(3) type organizations)

94 = Advocacy or political action organization (not official status, but similar to 501(c)(4) type organizations)

98 = Private membership organization (not official status, but similar to all other types of 501(c) organizations)

99 = Unable to determine.

TY_SUPPL (type of supplementary list from which entry has been added to master list)

1 = published/official (e.g., licensed, registered, approved, or otherwise monitored list)

2 = semi-official (e.g., grant or contract recipients, newspaper/library morgue, regular mailing list by gate-keeper organization, web site not included above)

3 = informant source only (mailing or other lists maintained by private organization or individual)

4 = other

VERIFIED

Verification field. This field flags whether the organization's name and address has been checked for accuracy, whether name and/or address have been changed and corrected in the database, and whether there have been changes in the organization's status. Codes 6 through 7 take precedent over codes 0 through 4.

Blank = Name and address not verified (default value).

0 = Name and address verified as OK

1 = Name verified as OK, address has been changed/corrected in this priority entry.

- 2 = Address verified as OK, name has been changed/corrected in this priority entry (record new name in the name field OR keep a running list of old and new names and corresponding ID number, e.g., EIN, Phone Number, SOS ID, supplementary ID so that we can make the changes).
- 3 = Name and address both changed/corrected in this priority entry (record new address in the address fields, record new name in name field OR keep running list of old and new names and corresponding ID number, e.g., EIN, Phone Number, SOS ID, supplementary ID)
- 4 = Name or address have changed and have been corrected in priority entry (e.g., IRS list if possible, otherwise SOS list), but not in this lower priority entry.
- 5 = Unable to verify name/address, may be defunct.
- 6 = Unable to verify name/address, known to be defunct (and now flagged for deletion).
- 7 = Organization converted from nonprofit to government status or is a government organization. No longer meets definition for inclusion (and now flagged for deletion).
- 8 = Organization converted from nonprofit to for-profit status. No longer meets definition for inclusion (and now flagged for deletion).

APPENDIX C
Supplementary Local and Statewide Listings: Examples

FIELDS	PUBLISHED/OFFICIAL LISTING	UNPUBLISHED/UNOFFICIAL LISTING
Human Service Organizations	United Way Directories	Step Ahead Member lists
	Information and Referral Directories: such as IRIS manuals	Listings of registered day care centers are available through county voucher coordinators or through the state office of Family and Social Services @
		Community and local foundation grants applicants
		City or county grant or contract applicants
		Area on Aging projects
Health Related Agencies	Case Management Resource Guide:	Community and local foundation grants applicants
	Indiana State Department of Health: http://www.state.in.us/isdh/regsvcs/acc/acute.htm Listing of health care providers by county (including hospitals, home health care organizations, ambulatory surgical centers, out-patient therapies. Does not distinguish between for profit and nonprofit.)	
	Indiana Association of Home Services for the Aging http://www.iahsa.com Lists nonprofit members of the association—providing search by county	

	<p>Indiana Health Care Association: http://www.ihca.org/ Listing of nursing homes by county—no distinction between for-profit and nonprofit.</p>	
<p>Arts and Cultural Organizations</p>	<p>Directory of historical societies and agencies in the United States . CALL NUMBER E172 .A466. IUB and Kokomo have 1956,1961 versions. (While too old to be relevant, there may be similar sources in the same call number section.)</p>	<p>Local art councils and state councils members and mailing lists, see Indiana Arts Commission: http://www.state.in.us/iac/html/rpi/rproster.html Listing of regional arts councils</p>
	<p>Museums directory of the United States and Canada. Washington, D.C: American Association of Museums. (Call number: AM11 .M98.) Available in the IU libraries at Bloomington, South Bend, Kokomo.</p>	<p>Mailing lists for state arts council and state humanities council (will contain individual artists also)</p>
		<p>Visitor Bureau Guides</p> <p>Indiana Arts Commission: http://www.state.in.us/iac/html/links/links.html -links to local sites by categories, including dance, visual arts, theatre, museums.</p>
<p>Schools and Educational Organizations</p>	<p>http://ideanet.doe.state.in.us/htmls/higher.html: listing of colleges and universities</p>	<p>Indiana Department of Education: http://ideanet.doe.state.in.us/htmls/privschr.html: Listing of private schools that are “on the web”</p>
	<p>Indiana Commission on Proprietary Education http://www.state.in.us/cope/directory/: Listing of accredited vocational schools, also provides a listing of defunct organizations (note: most will be for-profit).</p>	
	<p>North Central Association of College and Schools http://www.nca.asu.edu: listing of accredited schools in Indiana.</p>	

	American School Directory http://www.ai.org/aic/index.html : searches by type of school and by county. Includes private, and religious schools k-12 that are taking part in technology initiative	
	Indiana Literacy Council: http://www.indianaliteracy.org/ : listing of literacy organizations by county	
Churches	Denominational Listings	Newspaper listings of worship services (Saturday)
General	Association of Indiana Counties http://www.ai.org/aic/index.html : provides links to Indiana County websites. These websites are variable but many provide information about local religious, charitable and civic organizations	Volunteer Bureau Listings
		Chamber of Commerce Listings
		Newspaper listings of community meetings
		Library listings

APPENDIX D

Description of Supplementary Lists

Provide information on each local supplementary listing used to verify and/or supplement institutional listings, in table format as indicated below:

List Num	List Title	List Source/Publisher	List Date	List Type	Entry Type	Total Entries	Core Entries	Entries Added	Comments

List #: Assigned number. Local sources numbered by field associate (start with 001), statewide sources developed by IUB project staff start (start with 501). Also record the list number used in adding a supplementary entry (in the *NUMSUPPL* field).

Title: Name or title of listing

Source: Producer/publisher of listing or web address

Date: When listing was produced or published

List type: Type of supplementary listing, from high (=1) to low (=4) preference. Also record in the relevant *TY_SUPPL* field

1 = published/official (e.g., licensed, registered, approved, or otherwise monitored list)

2 = semi-official (e.g., grant or contract recipients, newspaper/library morgue, regular mailing list by gate-keeper organization, web site not included above)

3 = informant source only (mailing or other lists maintained by private organization or individual)

4 = other

Entry types: Types of entries on list

1 = nonprofits only

2 = nonprofits and government organizations

3 = nonprofits and other types of organizations

4 = nonprofits, other types of organizations, and individuals

of entries: Total number of entries on the list

Core entries: Number of entries already included on the three core lists (estimate if necessary)

Entries added: Number of entries from supplementary list included in supplementary database

APPENDIX E

Fields for Supplementary Database

Organizations on various supplementary listings, found to not be included in any of the core listings, need to be added to the merged listing either directly or as a supplementary database. We have listed below the fields that either **MUST** be completed for these organizations, or that are highly desirable, in the sequence in which they should appear.

EIN **Required** – should all be blank

SOS_ID **Required** – should all be blank

COMM_ID **Required** - unique Community ID field: 2-digit Indiana County Code (central city county for SMAs)

02 = Allen County/Forth Wayne SMA

03 = Bartholomew County/Columbus

18 = Delaware County/Muncie SMA

40 = Jennings County

45 = Lake County/Gary SMA

46 = *La Porte County*

49 = Marion County/Indianapolis SMA

52 = Miami County

71 = St. Joseph County/South Bend SMA

82 = Vanderburgh County/Evansville SMA

84 = Vigo County/Terre Haute SMA

SUPPL_ID **Required** - unique ID field

5-digit sequence number (assigned by field associate in range 00001 through 99999 *or if field associated prefer, the number can be assigned by the Bloomington staff upon completing compilation of database*).

S_NCCS **Required** – should all be blank

S_MASTER **Required** – should all be blank

S_SOS **Required** – should all be blank

S_YP **Required** – should all be blank

S_SUPPL **Required** – should all be ‘Y’

DUPLI_CD **Required** – should all be ‘0’

VERIFIED **Required** – should all be ‘0’

TY_SUPPL **Required** – type of supplementary list from which entry data were obtained

- 1 = published/official (e.g., licensed, registered, approved, or otherwise monitored list)
- 2 = semi-official (e.g., grant or contract recipients, newspaper/library morgue, regular mailing list by gate-keeper organization, web site not included above)
- 3 = informant source only (mailing or other lists maintained by private organization or individual)
- 4 = other

NUMSUPPL Required – identification number of supplementary list from which entry data were obtained (001 thru 499 assigned by field associate, *500-799 are statewide lists, 800-999 are national lists*).

ORNAME Required - Organization name

ADDRESS Required - Street Address

ADDRESS2 Optional – Additional address information

CITY Required – City name

PHONE Optional – Phone number (if available)

ZIP Required – Zip code

ZIP2 Optional – Zip code (4-digit extension)

NTEE Optional - NTEE major field (A through Z)

NTEE_CT Required – NTEE Major Category

- 01 = Arts and culture
- 02 = Education
- 03 = Animals/Environment
- 04 = Health
- 05 = Human Services (including recreation, youth development)
- 06 = International
- 07 = Public/society Benefits (including advocacy, community development)
- 08 = Religion
- 09 = Membership associations
- 10 = Unable to determine

SUBSECCD Required – most likely IRS status under subsection code

- 90 = Church or other sacramental organization (assigned in field, not official status)
- 93 = Service providing organization (assigned in field, not official status, but similar to 501(c)(3) type organizations)
- 94 = Advocacy or political action organization (assigned in field, not official status, but similar to 501(c)(4) type organizations)
- 98 = Private membership organization (assigned in field, not official status, but similar to all other types of 501(c) organizations)

99 = Unable to determine.

FUNDERCD **Required** – ‘Y’ if primarily funds other nonprofits, otherwise blank.

STATE **Required** – should all be IN for Indiana.

COUNTY **Optional** – Census code for county (see separate listing)

MSA_NECH **Optional** – Census code for Metropolitan Area (see separate listing)

CONTACT **Optional** - Name of contact person (if available)

APPENDIX F

Duplicate Entries – Review Process

STEP I: Entries as distributed to Field Associate (only selected fields listed) – sorted alphabetically by ORGNAME

EIN	SOS_ID	SUPPL_ID	SOURCES	S_NCCS	S_MASTER	S_SOS	S_YP	S_SUPPL	DUPLI_CD	VERIFIED	ORGNAME	IRS fields	SOS fields	Phone fields
1111			NCCS	Y			Y		4		Aaaab	Xxxx		
	22222		SOS			Y					Aaaac		Yyyy	
			YP	Y			Y		4		Aaaab			Zzzz

NOTE: For two of these entries, we have identified the NCCS and the YP entries as potential duplicates of one another because they have identical names and city (code in DUPLI_CD field). The last three columns indicates that each listing provides information only for some fields (see Master Database Structure)

STEP II: Entries as returned by Field Associate (only selected fields listed)

EIN	SOS_ID	SUPPL_ID	SOURCES	S_NCCS	S_MASTER	S_SOS	S_YP	S_SUPPL	DUPLI_CD	VERIFIED	ORGNAME	IRS fields	SOS fields	Phone fields
1111			NCCS, YP	Y		Y	Y	Y	6	3	Aaaaa	Xxxx		
1111	22222		SOS			Y			7	4	Aaaac		Yyyy	
1111			YP	Y			Y		7	4	Aaaab			Zzzz

NOTE: Data recorded in **bold red** here identify information added/corrected by field associate. The Field Associate verified that the NCCS and YP listings were indeed duplicates of one another, but also discovered that there was a duplicate entry in the SOS listing. He/she copied the EIN from the NCCS entry to the EIN Field in the two SOS and YP entries to allow us to identify exact matches with the NCCS entry. This organization was also found on a supplementary list (Y in S_SUPPL) and the name and address was changed in the primary (NCCS) entry as indicated in the DUPLI_CD field.

STEP III: Entries after final merge (only selected fields listed)

EIN	SOS_ID	SUPPL_ID	SOURCES	S_NCCS	S_MASTER	S_SOS	S_YP	S_SUPPL	DUPLI_CD	VERIFIED	ORGNAME	IRS fields	SOS fields	Phone fields
1111	22222		NCCS	Y		Y	Y	Y	6	3	Aaaaa	Xxxx	Yyyy	Zzzz

NOTE: The three duplicate entries have been combined into one – keeping all information from each database. We will copy relevant information from duplicate entries into the appropriate fields for the primary (NCCS) entry to maintain the maximum level of information for the organization. We will keep the primary entry and delete the now irrelevant duplicate entries.