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# Do Not Pay Digest

Newsletter



BUREAU OF THE  
**Fiscal Service**  
U.S. DEPARTMENT OF THE TREASURY

# Broadening Horizons: New Databases Approved for DNP

“Data! Data! Data! I can’t make bricks without clay.”

**S**ir Arthur Conan Doyle’s Sherlock Holmes spoke this phrase in 1892’s *The Adventure of the Copper Beeches*. It was meant to explain that without enough information, it’s hard to draw a conclusion. Over one hundred and twenty years later the concept is still taught today. Likewise, if you have bad information, you are likely to make a bad decision with it.

Do Not Pay takes great interest in the feedback of agencies when researching and implementing new databases. Suggestions come from all kinds of sources, including OMB, Congress, and a lot of internal research.

You know your business needs better than anyone; therefore, when you share that information with DNP, it can help us to find the best tools to help you. For example, we’ve received feedback that access to more death,

prisoner, and address data would be helpful to our customers in identifying and preventing improper payments. As a result of that feedback we went to bat for our agencies and in May 2021, we saw the fruits of that labor – OMB approved 12 new databases!

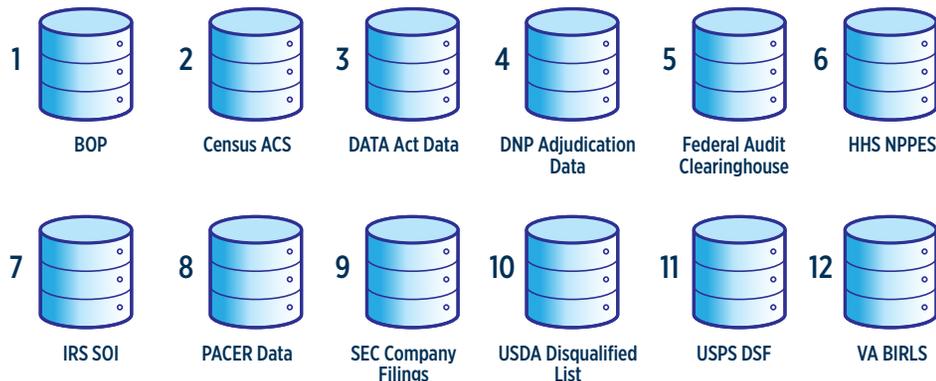
While some of the approved databases will take time to acquire, many can be used today for analytics projects! Summary statistics can provide information based on the location of a payee that might flag high-risk payments. Company Filings and Outstanding Audit Findings will be useful in researching businesses that may be ineligible for various payments. In addition, some of Fiscal Service’s own data can show you which of your payees have been flagged for an improper payment in the past.

DNP is working to obtain the proper agreements needed to acquire more specific data, including Federal Incarceration Data, which we have never

had before. We are also exploring additional information for debarment for meal programs, approved medical providers, and veterans.

With a new arsenal of databases that will nearly double the current number, DNP will be working with agencies to engage in new projects that we just wouldn’t have had the “clay for the bricks” to be able to build before. Are you paying beneficiaries at a business address that may indicate fraud? Perhaps a surprising amount of means-based payments are going to an extremely wealthy area. Or maybe, you’re considering vendors for a sensitive or expensive contract and want to ensure they don’t have audit vulnerabilities that could lead to improper payments.

We hope you’re as excited about these new databases as we are! Without your feedback, DNP could not have delivered these potential solutions. We continue to welcome feedback, as there is still a wealth of information that hasn’t been tapped into. Schedule a meeting with your Senior Agency Lead and Specialist to discuss future data needs and to hear more suggestions on how availability of these new data sources can work for you!



- Federal Bureau of Prisons (BOP) Incarceration Data** – Maintains Records of individuals who are incarcerated under the jurisdiction of the U.S. Attorney General
- Census Bureau’s American Communities Survey** – Maintains information from the Census Bureau’s ongoing survey of over 3.5 million households for self-reporting on characteristics such as income, benefits received, veteran status, and employment status
- Fiscal Service’s DATA Act Data** – Maintains records using a hierarchical structure denoting the allocation of federal funds and spending, allowing taxpayer dollars to be traced from the agency receiving funding to the recipient of the funds
- The Bureau of the Fiscal Service’s (Fiscal Service) Do Not Pay (DNP) Business Center Agency Adjudication Data** – Maintains records regarding the determinations made by customers of the DNP Business Center which identify whether a payment was proper or improper
- The Census Bureau’s Federal Audit Clearinghouse** – Maintains records of results and text of audits completed on organizations that expend more than \$750,000 in federal awards
- Center for Medicare/Medicaid Services National Plan and Provider Enumeration System** – Maintains information on approved health care providers and health plans; data includes a National Provider Identifier which is unique to the business and is used across various government agencies
- Internal Revenue Service’s Statistics of Income** – Maintains aggregate information based on data embedded in tax filings from individuals, corporations, tax exempt entities, and estates and organized by state/geographical location
- Fiscal Service’s Payments, Claims, and Enhanced Reconciliation (PACER) Data** – maintains records of payments made on behalf of the federal government and information on any action taken after a payment has been disbursed; this may include offset activities, disputes, or reclamation, and return of funds due to a death
- Securities and Exchange Commission Company Filings** – Maintains information from public company filings regarding financial information and operations; information may include EIN, earnings, and geographical location of the business
- Department of Agriculture’s National Disqualified List** – Maintains information on providers that are ineligible to receive federal funding for a meals program, including agencies, individuals, and institutions who have been found to have serious deficiencies in administration or documentation
- U.S. Postal Service’s (USPS) Delivery Sequence File (DSF)** – Maintains records of known addresses as assigned by USPS and status of occupation for the U.S.
- Veterans Affairs Beneficiary Identification Records Locator Service** – Maintains information on U.S. Veterans, including address, active/reserve status, and vital status

# DNP Analytics Collaborates with the SBA OIG on Analysis of the PPP



In 2020, the Do Not Pay Business Center (DNP) collaborated with the Small Business Administration - Office of Inspector General (SBA OIG) in an assessment of the Paycheck Protection Program (PPP). The purpose of this assessment was to identify potential high-risk transactions from the PPP; specifically, PPP loans distributed to potentially ineligible recipients. DNP's analysis of the PPP not only helped identify potential improper loans, but also led to improvements in the PPP and other COVID assistance programs' internal controls.

The PPP was established in response to the COVID-19 pandemic to provide an incentive for small businesses to keep employees on their payroll throughout the pandemic. In return for not laying off workers, PPP borrowers could be eligible for loan forgiveness if they met certain criteria regarding the utilization of PPP funds. In order for a small business to be eligible for the PPP, they were required to meet the following criteria:

- the applicant could not have any federal debarments or suspensions

- the applicant could not be delinquent on any federal loans nor defaulted on any federal loans during the previous seven years
- the applicant for the PPP must not be deceased.

After being alerted of potential fraud related to the PPP, the SBA OIG engaged DNP to conduct an analysis of PPP loan recipients. The goal of this analysis was to uncover potentially ineligible recipients by querying borrower's information against specific data sources available through DNP. For this project, DNP examined more



than 5.2M PPP loans valued at more than \$525B. DNP's analysis determined that approximately 57,000 (1.1%) of the PPP loans, totaling more than \$3.6 billion, were distributed to potentially ineligible recipients. In addition, DNP was able to identify that a substantial portion of the potentially improper loans had been approved by a small

number of loan servicing locations. DNP found that 10 locations, out of more than 3,400 total loan servicing locations, were responsible for nearly half (49%) of the identified loans, and more than a quarter (28%) of the potential improperly disbursed funds.

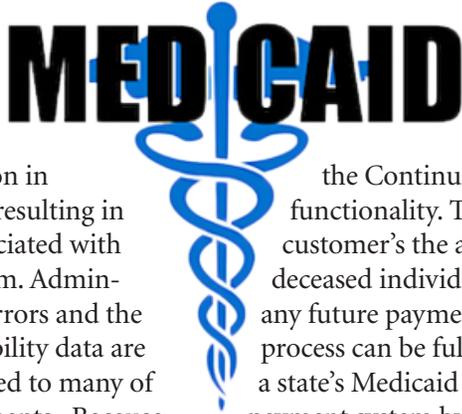
As a result of DNP's analysis of the PPP, the SBA OIG provided recommendations on more effective oversight of the program. Part of these recommendations focused on the use of the DNP Portal during the pre-payment process to determine loan applicant eligibility prior to the disbursement of

funds. As a result of DNP's analysis, COVID assistance programs, such as the PPP, the Economic Injury and Disaster Loans, and other programs are now using the DNP Portal to screen applicants and payment recipients.

# State Medicaid Agencies Can Greatly Benefit from the Use of Do Not Pay

In fiscal year (FY) 2020, the Department of Health and Human Services reported \$12.3 million in improper payments resulting in a monetary loss associated with the Medicaid program. Administrative or process errors and the failure to verify eligibility data are cited as factors that led to many of these improper payments. Because recipients of Medicaid benefits can die suddenly, or a Medicaid provider could become ineligible to participate in federal health care programs, improper payments can frequently occur. The recurring nature of these improper payments means that if they are not quickly identified, they could involve high dollar amounts. Do Not Pay has a variety of solutions to help combat these issues.

Access to data sources for Medicaid eligibility verifications for recipients and providers can vary from state to state. In many instances, these states are relying on their own state produced records (i.e., vital records) for verification. DNP can help fill any gaps in both death and eligibility datasets for our state customers with access to federal and commercial sources at no cost to them. The DNP Portal provides the ability to determine eligibility



in the pre-payment phase for Medicaid beneficiaries by using the Continuous Monitoring functionality. This service allows customer's the ability to identify deceased individuals quickly before any future payments are made. This process can be fully integrated into a state's Medicaid agency's existing payment system by establishing an Application Programming Interface (API) with DNP.

State Medicaid agencies can leverage DNP Analytics services if they want to uncover any potential eligibility verification issues that are not as apparent. Several examples of analytics insights that can assist in Medicaid improper payment identifications are:

- Finding More Matches with Fuzzy Matching – By expanding beyond exact matches of TIN + First and Last Name, fuzzy matching can potentially identify variations in names, or where unique identifiers such as TINs are off by one or more digits.
- Verifying Data Quality – All potential improper payments cannot be identified if a state Medicaid agency's data is incomplete. DNP can identify gaps in data completeness for Name, TINs, and Date of Birth.



- Looking Across State Lines for Cases of Dual Enrollment – States can leverage relationships that DNP has established with their neighboring states to identify Medicaid beneficiary dual-enrollment.

Several of our state partners have already taken advantage of using our services to combat Medicaid improper payments with great results. To schedule an overview of DNP's current

offerings, please contact the DNP State Agency Lead, Jon Ortiz, at [jon.ortiz@fiscal.treasury.gov](mailto:jon.ortiz@fiscal.treasury.gov) or 202-874-9579.

# Evolving DNP Tools to Meet Customers' Eligibility Verification Needs – Death Record Confidence Scoring Tool

**D**o Not Pay (DNP) continues to develop tools and products to meet our analytics customers' needs. One product recently developed by DNP to help customers maximize their research efforts is the Death Record Confidence (DRC) Scoring Tool (Scoring Tool).

DNP designed the Scoring Tool to incorporate into analytics projects that identify potentially deceased payment recipients. Because analytics projects often result in a large number of records for customers to review, DNP designed the Scoring Tool to help customers make the most efficient use of their time. The DRC Scoring Tool prioritizes the identified deceased

individuals to let customers know which of the flagged records should be prioritized for review.

The Scoring Tool prioritizes and orders the identified records by rank, based on the likelihood the person identified is deceased, and by the value of payments associated with that identified record. This combination of factors enables customers to focus their research efforts on the records that have the greatest impact, and helps customers reduce the amount of time spent adjudicating records that have little value.

The DRC Scoring Tool is intentionally designed with continuous improvement in mind. Feedback received from DNP's customers about the conclu-

siveness of the potentially deceased individuals identified in analytics projects can be incorporated into the Scoring Tool for better, more accurate identification of the deceased records in the future.

DNP has recently begun using the DRC Scoring Tool in its analytics projects, and it is already having a big impact. For instance, the Scoring Tool helped one DNP customer uncover at least \$295K of potential improper payments to deceased individuals. As DNP continues to use this new product in analytics projects for customers, the amount of improper payments identified will continue to increase and build value for our customers.

Please contact your Agency Lead and Agency Specialist to discuss how the DRC Scoring Tool might help you with your agency's verification needs. You can also call the Do Not Pay Agency Support Center at 855-837-4391, or email the Do Not Pay Mailbox at [donotpay@fiscal.treasury.gov](mailto:donotpay@fiscal.treasury.gov).

| Priority | Confidence            | Matched Payments (\$)              | Next Anticipated Payment | Total Payments at Risk | Payments with Undetermined Action | Payee Account Number | Payee TIN   | Payee Name     | Death Date | Dual Verification Date       | Post-Pay Activity |
|----------|-----------------------|------------------------------------|--------------------------|------------------------|-----------------------------------|----------------------|-------------|----------------|------------|------------------------------|-------------------|
| 1        | Very High             | \$1,045.57                         | 2/8/2021                 | 5                      | 5                                 |                      | 111111111   | Jane A         | 12/12/2018 | 12/29/2018                   | Y                 |
|          | <b>Data Source</b>    | <b>Additional Data Source Info</b> | <b>Date of Birth</b>     | <b>Date of Death</b>   | <b>Date Added to DNP Database</b> | <b>TIN</b>           | <b>Name</b> | <b>Address</b> |            | <b>At-risk TIN Indicator</b> |                   |
|          | AIS-OB                |                                    | 6/2/1938                 | 12/12/2018             | 12/26/2018                        | 111111111            | Jane A      | SAMPLE ADDRESS |            | N                            |                   |
|          | DMP                   | PROOF - DEATH CERTIFICATE          | 6/2/1938                 | 12/12/2018             | 12/29/2018                        | 111111111            | Jane A      |                |            | N                            |                   |
|          | <b>Payment Status</b> | <b>Payment Amount</b>              | <b>Processed Date</b>    | <b>Payment Date</b>    | <b>Payee Account Number</b>       | <b>TIN</b>           | <b>Name</b> | <b>Address</b> |            | <b>Payment Matched</b>       |                   |
|          | Issued                | \$8.00                             | 3/19/2019                | 3/20/2019              |                                   | 111111111            | Jane A      | SAMPLE ADDRESS |            | N                            |                   |
|          | Issued                | \$361.00                           | 8/24/2020                | 8/25/2020              |                                   | 111111111            | Jane A      | SAMPLE ADDRESS |            | Y                            |                   |
|          | Issued                | \$15.00                            | 8/27/2020                | 8/28/2020              |                                   | 111111111            | Jane A      | SAMPLE ADDRESS |            | N                            |                   |
|          | Issued                | \$147.00                           | 9/21/2020                | 9/22/2020              |                                   | 111111111            | Jane A      | SAMPLE ADDRESS |            | Y                            |                   |
|          | Issued                | \$514.57                           | 9/22/2020                | 9/23/2020              |                                   | 111111111            | Jane A      | SAMPLE ADDRESS |            | Y                            |                   |
| 2        | Very High             | \$3,819.08                         | 12/6/2021                | 5                      | 5                                 |                      | 222222222   | John B         | 9/5/2017   | 12/26/2018                   | Y                 |
| 3        | Very High             | \$5,354.85                         |                          | 104                    | 104                               |                      | 333333333   | Jane C         | 10/19/2017 | 10/17/2018                   | N                 |
| 4        | High                  | \$225,564.00                       |                          | 12                     | 12                                |                      | 444444444   | John D         | 10/26/2019 |                              | Y                 |



# Re-architecture Complete – What’s Next for the DNP Portal

The Do Not Pay Portal (DNP Portal) has been busy undergoing a user interface transformation as part of the Re-architecture initiative. For the past several years, the DNP Portal focused on creating a better user experience with improved navigation and enhanced features, all based on customer feedback. The Re-architecture initiative began in August 2019 and officially completed in January 2021, with re-designed updates to Online Search, Batch Matching, Continuous Monitoring, Reports, Payments, and Whitelist Management. So, what’s next? To understand what to expect in the future, we must first look back.

The DNP Portal Re-architecture was generated by customer feedback regarding your enhancement opportunities, ideas, and recommendations. With your shared experiences and ideas, the DNP Business Center aimed to make changes to support a better experience while using the DNP Portal to prevent and detect improper payments. This emphasis on learning about customer experiences and ideas will remain a major consideration moving forward as the DNP Business Center continues to produce new functionality and data source offerings to meet your needs.

To understand your changing needs within the payment landscape, we need your continued feedback to ensure that DNP provides value to your processes.

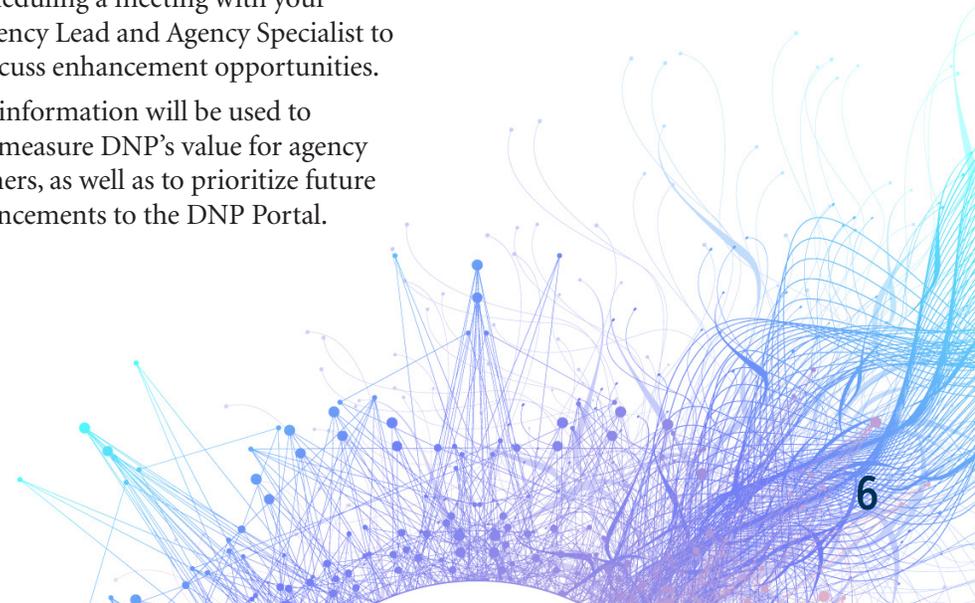


There are multiple ways to share your experience, feedback, and thoughts with DNP such as:

- active involvement in DNP focus groups and usability reviews
- participation in a DNP Analytics project
- submitting DNP Portal Outcome information for matched results
- adding comments to adjudicated payments in the Payment Integration module

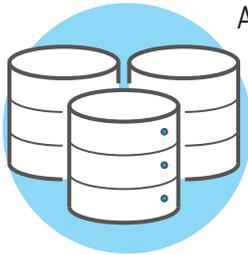
- scheduling a meeting with your Agency Lead and Agency Specialist to discuss enhancement opportunities.

This information will be used to help measure DNP’s value for agency partners, as well as to prioritize future enhancements to the DNP Portal.



# Data and Functionality Enhancements

## CAIVRS Data Source Expands Functionality for Batch Matching



As we can add new data sources into the DNP Portal for our agency customers to match against, we continue to

expand the functions in the Portal that will include matches against these added data sources. The Credit Alert System (CAIVRS), a shared database of defaulted federal debtors, is now available for bulk matching in the Portal. Your agency can take advantage

of pre-award verification via Batch Matching.

CAIVRS is used to prescreen and verify the eligibility of applicants of federal direct or guaranteed loans. Agencies use CAIVRS to determine if a loan applicant has:

- Defaulted on any federal debts or obligations
- Had claims paid on direct or guaranteed federal loans
- Had a federal lien, judgment or federal loan that is currently in default or foreclosure

- Had a claim paid by a reporting agency within the last three years

Agencies must apply and be approved to access Batch Matching functionality for the CAIVRS data source in the DNP Portal. Please contact your Agency Lead and Agency Specialist for more information. You can also call the Do Not Pay Agency Support Center at 855-837-4391, or email the Do Not Pay Mailbox at [donotpay@fiscal.treasury.gov](mailto:donotpay@fiscal.treasury.gov).

## DNP API Enhancement: Multiple Query API

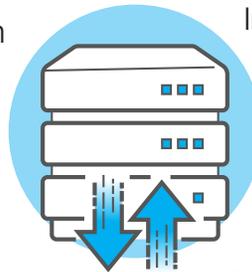
The Do Not Pay (DNP) Business Center is continuing to evolve to meet our customers' needs by developing our next iteration of the Web Service/Application Programming Interface (API) product—Multiple Query API.

DNP first unveiled our pilot initiative for the Web Service/API connection in the April 2019 version of the DNP Dige\$t. The DNP Web Service/API creates a connection between an agency's payment system and the DNP Portal, integrating the functionalities of the Portal within the agency's internal system. This connection creates a

streamlined and efficient method to perform DNP searches against approved data sources from within an agency's own payment system environment.

The Multiple Query API functionality allows agencies to send a call to DNP that contains the search criteria of up to 100 entities to match against any approved data sources. This improves on the previously available Single Query API, where each call to DNP contained the search criteria of only one entity. With more entities included

in each call, matching activities against DNP data sources are in real time.



Interested agencies can request access to the Multiple Query and Single Query API options, depending on their specific program needs and systems. Both API options will require agency development resources to work with the

DNP API team for implementation. To learn more about the DNP Web Service/API, please contact your Agency Lead and Agency Specialist to discuss the next steps.

## ARL Data Source Added to the DNP Portal

As we continue to add new data sources to meet our agency customer's needs for data, we are eventually able to add some of these datasets to the DNP Portal. The Automatic Revocation of Exemption List (ARL) is one such data source. This data comes from the Internal Revenue Service (IRS). The IRS publishes the list of organizations whose tax-exempt status was automatically revoked because of failure to file a required Form 990, 990-EZ, 990-PF or Form 990-N (e-Postcard) for three consecutive years. This data is especially useful for agencies that issue grants or other awards that have a non-profit eligibility requirement. This list is updated monthly. For more information on the ARL data source, you can see the Quick Reference Card at the end of this Dige\$t, or refer to the IRS website.

The ARL database is available in the Do Not Pay (DNP) Portal, at no cost for agencies, who use the Online Search, Batch Matching, Continuous Monitoring, Single Query API, and Multiple Query API functionalities. By verifying eligibility prior to awarding a grant or issuing a payment, you will assist your agency in preventing and detecting improper payments being made to ineligible entities.

## Announcements

Help us improve the Dige\$t by taking this short survey! We want to make sure this publication provides helpful information to achieve your goal of identifying and reducing improper payments. Click [HERE](#).

**Release 7.3** was implemented June 26, 2021. This release added the IRS Automated Revocation Exemption List (ARL) as an additional data source. Also, CAIVRS was made available in the Batch Matching functionality. For more details, read the articles on page 7 and check out the included Quick Reference Card!

## Do Not Pay Q&A

New to Do Not Pay? How can we help you?

### ***How do I learn how to use the Portal?***

Go to the DNP website at [www.fiscal.treasury.gov/DNP/](http://www.fiscal.treasury.gov/DNP/) and scroll down to the bottom where the Resources are listed. Click the [Training link](#) and you will be directed to a page with links to Spotlight Training, Training Videos, and Quick Reference Cards that can help you find what you need. A good place to begin would be the short videos “How to – Log in to the Portal” and “How to – Online Search.”

### ***Is there a limit to the number of payments that Batch Matching or Continuous Monitoring can handle?***

There is currently no limit to the number of payments permitted in a Batch Matching or Continuous Monitoring file.

### ***How often do I have to update my ISIM password?***

Your ISIM password must be updated every 120 days.

### ***How often are data sources in the Portal updated?***

Data sources are updated at different intervals, depending on when the sending agency updates their files—daily, weekly, monthly, etc. More information about the update frequency of each

data source may be found by hovering your cursor over the data source name in the DNP Portal to find out the last updated date, description of the data source, and how often the data source is updated. Information is also available on the Quick Reference Cards found on the [Training link](#) for each data source, or within the Portal Online User Guide.

### ***What should I do if I see matches in the Portal in the Payments function?***

DNP will provide users with a summary of matches and the name(s) of the data source(s) in which the matches were found. This information is intended to assist the agency in determining payment eligibility based on the agency’s own internal policies and business processes. While DNP will not determine whether a payment is proper or improper, it may help agencies identify anomalies and potential problems that may need more research.

### ***If we are already enrolled in DNP for Online Search, will we have to fill out another agreement to add Batch Matching or Continuous Monitoring to our available functionalities in the DNP Portal?***

Yes. Functionality is determined at the Access Group level. When an agency adds the Batch Matching/Continuous

Monitoring functionality, the agency will need to give information about the file(s) they are sending. Additionally, depending on the data sources requested for Batch Matching and Continuous Monitoring, the agency might need to enter into a Computer Matching Agreement with the data source owner.

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If you have questions that you would like to see answered in this column in a future edition of the DNP Dige\$t, please submit them to the DNP mailbox at [donotpay@fiscal.treasury.gov](mailto:donotpay@fiscal.treasury.gov).

# IRS Automatic Revocation of Exemption List (ARL) Do Not Pay (DNP) Quick Reference Card

## Frequently Asked Questions

### What is the Automatic Revocation of Exemption List?

The Automatic Revocation of Exemption List (ARL) is a data source from the Internal Revenue Service (IRS). It contains entities that have had their tax-exempt status automatically revoked under the law because they have not filed Form 990 series returns or notices annually as required for three consecutive years. This data is especially useful for agencies that issue grants or other awards that have a non-profit eligibility requirement.

### How does DNP help my agency with this data source?

The ARL database is available in the DNP Portal for agency searches. By verifying eligibility prior to awarding a grant or issuing a payment, you will help your agency reduce these types of improper payments.

### How do I gain access to the ARL in the DNP Portal?

Agencies must apply and be approved to access ARL in the DNP Portal. Contact your agency lead for more information.

### Is there a cost for using the ARL?

No. The ARL is available at no cost to agencies enrolled in DNP.

### For which modules is ARL available in the DNP Portal?

The ARL database is available in Online Search, Batch Matching, Continuous Monitoring, and API.

### What kind of information does a match in the DNP Portal return?

When conducting searches, the DNP Portal returns the data elements listed in the following chart.

| Field                        | Description   |
|------------------------------|---|
| EIN                          | The EIN, or Employer Identification Number, is also known as a federal Tax Identification Number (TIN), and is used to identify a business or nonprofit entity. An EIN is a unique 9-digit number, similar to a Social Security Number for an individual. |
| Legal Name                   | The primary name by which the organization is listed in IRS records.  |
| Doing Business As            | The second line of the organization's mailing address/ Any other name the organization uses.  |
| Last Known Address           | The organization's last known mailing address.  |
| City                         | The city in which the organization's last known mailing address is located.   |
| State                        | The state in which the organization's last known mailing address is located.  |
| Zip Code                     | The zip code in which the organization's last known mailing address is located.   |
| Country                      | The country in which the organization's last known mailing address is located.  |
| Exemption Type               | The section of the Internal Revenue Code that describes the type of organization (See next page for details).   |
| Revocation Date              | The effective date that the organization's federal tax exemption was automatically revoked for not filing a Form 990-series return or notice for three consecutive years.   |
| Revocation Posting Date      | The date on which the IRS posted notice of the organization's automatic revocation on IRS.gov.  |
| Exemption Reinstatement Date | The organization's effective date of tax exemption, determined by the IRS after the organization's exemption was automatically revoked and the organization applied for reinstatement of exemption.   |

## Exemption Types Viewable in the DNP Portal

When the ARL Code is received from the IRS, Do Not Pay translates the code into the following Exemption Types viewable in the DNP Portal. When a code is received from the IRS that is not ascribed to a legitimate Exemption Type, Do Not Pay will not translate the code and will show the actual value within the Portal. This is represented in the first row of the chart below.

| ARL Code | Exemption Type Viewable in Portal | Description   |
|----------|-----------------------------------|---|
| 0        | 0                                 | If you see a single number rather than an official IRS Exemption Type, this indicates an ARL code was received from the ARL data source that has no associated Exemption Type. Other possible numbers you may see are 1, and 7. |
| 00       | 00                                | Unidentified  |
| 02       | 501(c)(2)                         | Title Holding Corporation for Exempt Organization   |
| 03       | 501(c)(3)                         | Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations              |
| 04       | 501(c)(4)                         | Civic Leagues, Social Welfare Organizations, and Local Associations of Employees  |
| 05       | 501(c)(5)                         | Labor, Agricultural, and Horticultural Organizations  |
| 06       | 501(c)(6)                         | Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.  |
| 07       | 501(c)(7)                         | Social and Recreational Clubs   |
| 08       | 501(c)(8)                         | Fraternal Beneficiary Societies and Associations  |
| 09       | 501(c)(9)                         | Voluntary Employees Beneficiary Associations  |
| 10       | 501(c)(10)                        | Domestic Fraternal Societies and Associations   |
| 20       | 501(c)(20)                        | Group Legal Services Plan   |
| 23       | 501(c)(23)                        | Veterans Organizations (created before 1880)  |
| 40       | 501(d)                            | Religious and Apostolic Associations  |
| 50       | 501(e)                            | Cooperative Hospital Service Organizations  |
| 70       | 501(k)                            | Child Care Organizations  |
| 90       | 521(a)                            | Farmers' Cooperative Associations   |

### Important Links

#### DNP Website

<https://fiscal.treasury.gov/dnp/>

#### FAQs

<https://fiscal.treasury.gov/dnp/faqs.html>