

-CODE LIST-

Listed below are the Code Numbers and Description by Code Section for each classification. You must insure that the Code Number on line above Name of Corporation is correct. Should the Code Number shown be incorrect, line it out and place the correct number above it.

Use of Code Information. The four digit number in the left hand column is the one shown on line above Name of Corporation. The Code Number on your return should reflect the primary operation of your organization. If not, correct it to show proper Code as described below. If more than one Code is applicable then list primary operation first, followed by others in order of operational priority. Should your organization not be described below then attach brief statement to the Annual Report. (IRS 000 Indicates related Internal Revenue Code)

- 2111-- 65-226 (1) FRATERNAL BENEFICIARY SOCIETIES, ORDERS OF ASSOCIATIONS.
(a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system and (b) providing for the payment of life, sick, accident or other benefits to the members of such society, order or association or their dependents.
37-851 Any corporation, society, order or voluntary association without capital stock, organized and carried on solely for the mutual benefit of its members and their beneficiaries and not for profit by a lodge system with ritualistic form of work and a representative form of government and which may make provision for the payment of benefits, in accordance with Section 37-903, is hereby declared to be a "fraternal benefit association."
- 2112-- 37-1001 MUTUAL BENEVOLENT AID ASSOCIATIONS--Formed by members of religious denominations, local lodges or fraternal orders under the control and supervision of a representative governing body within this State or of local labor organizations with a national or international charter or any number of persons, not less than twenty, a majority of who shall be bona fide residents of this State may, when investigated and approved by the Commissioner, form mutual associations, incorporated or unincorporated for the purpose of aiding their members or their beneficiaries in times of sickness and death by levying equitable assessments for the payment of sick relief or death benefits upon compliance with the terms of this chapter. (Former statutory provisions concerning mutual protection associations were considered in cited Court Cases for this Section.)
37-852 WHAT ORGANIZATIONS DEEMED OPERATING UNDER LODGE SYSTEM,--Any association having a supreme governing or legislative body and subordinate lodges or branches, by whatever name known, into which members shall be elected and initiated in accordance with its constitution rules, regulations and prescribed ritualistic ceremonies, when the supreme or governing body shall meet at least every fourth year and the subordinate lodge or branches shall be required by laws of such association to hold regular or stated meetings at least once each month, shall be deemed to be operating on the lodge system.
IRS 080
- 2263-- NON PROFIT WATER AND SEWAGE COMPANIES (Act 1030-1964)
- 2265-- BUSINESS DEVELOPMENT CORPORATIONS
Formed under Chapter 17 or 18 Title 12, S. C. Code of Laws 1962.
- *2267-- RURAL ELECTRIC COOPERATIVES
* Those formed under Chapter 16, Title 12 S. C. Code of Laws 1962 are exempt from tax (\$10.00) but must file CL Form 1 and Annual Reports. Copy of Certificate of Charter to be furnished this office.
IRS 123
- 3333-- 65-226 (3) CEMETERY CORPORATIONS--no part of the net earnings of which inures to the benefit of any private stockholder or individual. (Local Cemetery Corporations for the benefit of lot owners.)
IRS 130 or 131
- 3331-- RELIGIOUS CORPORATIONS
65-226 (3)---corporations organized for religious purposes, no part of the net earnings of which inures to the benefit of any private stockholder or individual.
IRS 036 EXEMPT 65-602
- 3332-- CHARITABLE CORPORATIONS
65-226 (3)---corporations organized for charitable purposes, no part of the net earnings of which inures to the benefit of any private stockholder or individual. Must be approved by Department of Welfare. (Copy of approval to be furnished this office)
IRS 030
- 3334-- SCIENTIFIC CORPORATIONS
65-226 (3)---corporations organized for scientific purposes, no part of the net earnings of which inures to the benefit of any private stockholder or individual.
IRS 037
- 3335-- EDUCATIONAL CORPORATIONS
65-226 (3)---corporations organized for educational purposes, no part of the net earnings of which inures to the benefit of any private stockholder or individual.
IRS 031
- 3336-- 65-226 (3)---corporations organized for---THE PREVENTION OF CRUELTY TO CHILDREN no part of the net earnings of which inures to the benefit of any private stockholder or individual.
IRS 034

- 3337-- 65-226 (3)---corporations organized for---THE PREVENTION OF CRUELTY TO ANIMALS---, no part of the net earnings of which inures to the benefit of any private stockholder or individual.
IRS 033
- 4444-- 65-226 (4) BUSINESS LEAGUES,---not organized for profit and no part of the net earnings of which inures to the benefit of any private stockholder or individual. Example: Retail store owners of Smithville; Merchants association, Society of Architects, Engineers Association, etc.
IRS 061
- 4441-- 65-226 (4)---CHAMBERS OF COMMERCE,---not organized for profit and no part of the net earnings of which inures to the benefit of any private stockholder or individual.
IRS 062
- 4442-- 65-226 (4)---TEXTILE EXPOSITIONS,---not organized for profit and no part of the net earnings of which inures to the benefit of any private stockholder or individual.
- 4443-- 65-226 (4)---BOARDS OF TRADE, not organized for profit and no part of the net earnings of which inures to the benefit of any private stockholder or individual.
IRS 060
- 4445-- 65-226 (4)---EMPLOYEES' CREDIT UNIONS,---not organized for profit and no part of the net earnings of which inures to the benefit of any private stockholder or individual.
- 5555-- 65-226 (5) CIVIC LEAGUES---Examples: Civitans, Lions, Junior Chamber of Commerce, Kiwanis, Sertomas, etc.
IRS 040
- 5551-- CORPORATIONS ORGANIZED FOR PROMOTION OF SOCIAL WELFARE
65-226 (5)---organizations not organized for profit, but operated exclusively for the promotion of social welfare.
IRS 042
- 5552-- COUNTRY CLUBS
NOT EXEMPT
IRS 070
- 5553-- SOCIAL CLUBS (Social, Fraternal, Societies, Lodges)
NOT EXEMPT
IRS 070
- 5554-- HOLDING R/E TITLE
NOT EXEMPT (Exempt for Religious, Charitable, Educational or Scientific purposes)
IRS 020
- 6661-- 65-226 (6)---MUTUAL DITCH OR IRRIGATION COMPANIES,---of a purely local character, the income of which consists solely of assessments, dues and fees collected from members for the sole purpose of meeting expenses.
IRS 121
- *6662-- 65-226 (6)---MUTUAL OR COOPERATIVE TELEPHONE COMPANIES OR LIKE ORGANIZATIONS of a purely local character, the income of which consists solely of assessments, dues and fees collected from members for the purpose of meeting expenses.
* Those formed under Chapter 14, Title 12 S. C. Code of Laws 1962 are exempt from Tax (\$10.00) but must file CL Form 1, and Annual Reports. Copy of Certificate of Charter to be furnished this office.
- 6664-- MISCELLANEOUS
NOT EXEMPT
- 6666-- 65-226 (6) FARMERS' OR OTHER MUTUAL HAIL, CYCLONE OR FIRE INSURANCE COMPANIES, of a purely local character, the income of which consists solely of assessments, dues and fees collected from members for the sole purpose of meeting expenses.
IRS 150
- *7777-- FARMERS, FRUIT GROWERS OR LIKE MARKETING ORGANIZATIONS
65-226 (7) All Farmers' organizations organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds from the sale of produce furnished by them.
* Those formed under Chapter 15, Title 12, S. C. Code of Laws 1962 are exempt from Tax (\$10.00) but must file CL Form 1 and Annual Reports. Copy of Certificate of Charter to be furnished this office.
- 8888-- LABOR ORGANIZATIONS---No part of the net earnings of which inures to the benefit of any private shareholder or member.
IRS 052
- 8881-- AGRICULTURAL ORGANIZATIONS---No part of the net earnings of which inures to the benefit of any private shareholder or member.
IRS 050
- 8882-- HORTICULTURAL ORGANIZATIONS---No part of the net earnings of which inures to the benefit of any private shareholder or member.
IRS 051
- 9999-- PENSION, PROFIT SHARING, STOCK BONUS AND ANNUITY TRUST