

**EXHIBIT A.1: TYPES OF TAX-EXEMPT ORGANIZATIONS UNDER U.S. LAW**

501 (c) (1)

Corporations organized under an act of Congress

501 (c) (2)

Title-holding companies

501 (c) (3)

Religious, charitable, educational, etc.

501 (c) (4)

Social welfare

501 (c) (5)

Labor, agriculture organization

501 (c) (6)

Business leagues

501 (c) (7)

Social and recreational clubs

501 (c) (8)

Fraternal beneficiary societies

501 (c) (9)

Voluntary employees' beneficiary societies

501 (c) (10)

Domestic fraternal beneficiary societies

501 (c) (11)

Teachers' retirement fund

501 (c) (12)

Benevolent life insurance associations

501 (c) (13)

Cemetery companies

501 (c) (14)

Credit unions

501 (c) (15)

Mutual insurance companies

501 (c) (16)  
Corporations to finance crop operation

501 (c) (17)  
Supplement unemployment benefit trusts

501 (c) (18)  
Employee-funded pension trusts

501 (c) (19)  
War veterans' organizations

501 (c) (20)  
Legal services organizations

501 (c) (21)  
Black lung trusts

501 (c) (25)  
Holding companies for pensions

501 (d)  
Religious and apostolic organizations

501 (e)  
Cooperative hospital service organizations

501 (f)  
Cooperative service orgs of operating educational organization

521  
Farmers' cooperatives

527  
Political organizations