



NATIONAL CENTER FOR CHARITABLE STATISTICS

A program of the Center on Nonprofits and Philanthropy at the Urban Institute

Unified Chart of Accounts

UCOA, the Unified Chart of Accounts for nonprofit organizations, is a chart of accounts **freely available** on this site to any nonprofit organization, accountant, or consultant. The system is designed so that nonprofits can quickly and reliably translate their financial statements into the categories required by the IRS Form 990, the federal Office of Management and Budget, and into other standard reporting formats. UCOA also seeks to promote uniform accounting practices throughout the nonprofit sector. The UCOA is sponsored by a number of major nonprofit support organizations in addition to NCCS:

- The California Association of Nonprofits (CAN)
- CompassPoint Nonprofit Services
- The California Society of CPAs

<http://nccsdataweb.urban.org/FAQ/index.php?category=77>

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