

Charities and Other Tax-Exempt Organizations, 1992

Data Release

The Internal Revenue Code classifies tax-exempt, nonprofit organizations into 31 groups, some of which are eligible to receive tax-deductible donations under Code section 170. Those organizations that are exempt under section 501(c)(3) receive the largest part of the tax-deductible donations. This data release discusses them and also the organizations that are exempt under sections 501(c)(4) through (9). The statistics are based on data from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990EZ, *Short Form Return of Organization Exempt from Income Tax* [1].

Charitable Organizations Tax-Exempt Under Internal Revenue Code Section 501(c)(3)

Organizations that are exempt under Code section 501(c)(3) are those whose purposes are religious, charitable, scientific, literary, or educational, or they foster national or international amateur sports competition, or they prevent cruelty to children or animals, or they test for public safety. Their activities are restricted in that they must further one or more of these exempt purposes.

Examples of these "charitable" organizations include nonprofit hospitals, educational institutions, youth organizations, community fundraising campaigns, public charities, local housing authorities, historical societies, and environmental preservation groups. Each must serve the public good (as opposed to private interests) to qualify for tax-exempt status. Under the Code, exempt organizations may not distribute net earnings to a private shareholder or individual. In addition, they are restricted in activities that can influence legislation, and cannot participate in any political campaign in behalf of, or in opposition to, any candidate for public office.

Of the 466,961 nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) under Code section 501(c)(3), there were 157,941 returns filed for 1992 [2]. Those not required to file included religious organizations and organizations with annual gross receipts of less than \$25,000. The number of returns filed showed a 6-percent increase from 1991 (Figure A). The number of Form 990EZ returns increased to 22 percent of total returns filed. This shortened return form is for organizations with gross receipts of less than \$100,000 and assets of less than \$250,000. (Where possible, Form 990 data and Form 990EZ are combined in this data release.)

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Figure A

Selected Items for Nonprofit Charitable Organizations, Reporting Years 1991 and 1992

(Money amounts are in millions of dollars)

Item	1991	1992
	(1)	(2)
Number of returns.....	149,544	157,941
Forms 990.....	118,805	122,563
Forms 990EZ.....	30,739	35,378
Total assets.....	777,472	849,324
Total liabilities.....	365,605	398,177
Total fund balance or net worth.....	411,866	451,148
Total revenue.....	491,106	523,793
Program service revenue.....	344,446	374,804
Contributions, gifts, and grants.....	87,462	94,992
Membership dues and assessments.....	5,188	5,659
Other.....	54,009	48,337
Total expenses.....	458,739	490,245
Excess of revenue over expenses.....	32,367	33,548

NOTES: Data are from both Forms 990 and 990EZ for nonprofit charitable organizations that are tax-exempt under IRC section 501(c)(3) and exclude private foundations and most religious organizations. Detail may not add to totals because of rounding and processing tolerances.

Total revenue of organizations exempt under Code section 501(c)(3), excluding private foundations, was \$523.8 billion for 1992, an increase of 7 percent from 1991. Program service revenue—the fees collected by organizations for the programs operated in support of their tax-exempt purposes—was the major source. It totaled \$374.8 billion for 1992, which represented 72 percent of total revenue. For 1992, revenues exceeded expenses by \$33.5 billion, an increase of 4 percent. Total assets grew to \$849.3 billion, an increase of 9 percent from 1991. Investments in securities were the major asset holding, \$285.0 billion, which accounted for one-third of the total. (See Table 1 for selected balance sheet and income statement items for Form 990 filers, including expense totals for three functions: program services, management and general, and fundraising. Table 2 provides detailed expenditures by object classification for Form 990 filers. Tables 3 and 4 show selected items for Form 990 and Form 990EZ filers, respectively.)

Figure B presents information on the types of nonprofit charitable organizations that filed Forms 990 or 990EZ for 1992. The information was based on responses to a question on the return forms identifying the reason why the organization was not classified as a private foundation. In contrast to a nonprofit charitable organization, a private foundation is narrowly supported and controlled, usually by an individual, family, or corporation, as compared to a

Charities and Other Tax-Exempt Organizations, 1992

Figure B

Selected Items, by Type of Nonprofit Charitable Organization, Reporting Year 1992

[Money amounts are in millions of dollars]

Type of organization	Total assets	Total liabilities	Total fund balance or net worth	Total revenue	Program service revenue	Contributions, gifts, and grants	Total expenses	Excess of revenue over expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	849,324	398,177	451,148	523,793	374,804	94,992	490,245	33,548
Educational institution or school.....	175,569	41,343	134,226	84,648	53,719	19,415	76,354	8,294
Governmental unit.....	3,023	2,351	672	1,760	650	937	1,773	-13
Hospital.....	250,739	130,785	119,954	242,819	228,048	5,559	232,723	10,096
Hospital research organization.....	11,263	1,396	9,867	3,090	1,445	760	2,519	570
Organization supporting a public college.....	11,794	1,804	9,990	5,348	1,670	2,629	4,316	1,032
Organization supporting other charitable organizations.....	198,776	133,442	65,335	36,765	17,038	4,968	32,073	4,692
Organization testing for public safety..	378	59	319	282	259	(²)	268	14
Publicly-supported organization.....	191,723	83,760	107,963	144,746	69,400	59,247	136,067	8,679
Religious-affiliated organization ¹	5,685	3,033	2,652	3,783	2,122	1,446	3,619	163
Type not reported.....	374	204	170	553	453	31	532	21

¹ Churches and other religious-affiliated organizations are not required to file a Form 990 or Form 990EZ. Most of the organizations filed voluntarily or misreported their type of organization. The estimate is, therefore, not inclusive of the majority of religious organizations.

² Less than \$500,000.

NOTES: Data are from both Forms 990 and 990EZ for nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3) and exclude private foundations and most religious organizations (see footnote 1). Detail may not add to totals because of rounding and processing tolerances.

nonprofit charitable organization which receives broad support from a large number of sources within the general public. It is this narrow base of support and control which differentiates a private foundation from a nonprofit charitable organization. Because of their centralized support and control, private foundations are more strictly regulated than the other section 501(c)(3) organizations. Their contributors are subject to limitations on individual income tax deductions, and nonoperating foundations have requirements on mandatory distributions and an excise tax on net investment income [3].

As shown in Figure B, hospitals were the leading category of nonprofit charitable organization in terms of assets and revenue, representing 30 percent of the total amount of assets and 46 percent of the revenue total. Publicly-supported organizations were the second leading category in terms of revenue with 28 percent of the total. Examples of publicly-supported organizations are the American Red Cross or United Way and their affiliated agencies, voluntary health agencies, community foundations, cultural organizations, and a wide variety of community-service organizations. Program service revenue was the leading revenue source for both hospitals and publicly-supported organizations.

Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(4) Through (9)

Organizations that are tax-exempt under Code sections 501(c)(4) through (9) are quite diverse in their program activities, as well as in their organizational structures. Unlike the nonprofit charitable organizations that are tax-exempt under section 501(c)(3), most of them are not eligible to receive tax-deductible contributions.

Figure C presents selected data for these organizations for 1991 and 1992. Three types of organizations exempt under these Code sections—civic leagues and social welfare organizations, section 501(c)(4); labor, agricultural, and horticultural organizations, section 501(c)(5); and business leagues, chambers of commerce, and real estate boards, section 501(c)(6)—each filed over 21,000 Forms 990 and 990EZ for 1992. In general, the relative use of the Form 990EZ was greater by organizations in these Code sections than that of the nonprofit charitable organizations exempt under Code section 501(c)(3). For example, the Form 990EZ represented 36 percent of the returns filed by civic leagues and social welfare organizations; 34 percent of the returns filed by labor, agricultural, and horticultural organizations; and 29 percent of the

Charities and Other Tax-Exempt Organizations, 1992

Figure C

Selected Items for Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Years 1991 and 1992

[Money amounts are in millions of dollars]

Internal Revenue Code section	Number of returns		Total assets		Total liabilities		Total revenue		Total expenses		Excess of revenue over expenses	
	1991	1992	1991	1992	1991	1992	1991	1992	1991	1992	1991	1992
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
501(c)(4).....	22,813	22,802	37,461	38,683	26,382	27,412	21,353	21,498	20,029	20,595	1,323	903
501(c)(5).....	20,304	21,431	15,224	18,841	2,593	3,442	12,631	13,681	12,376	12,758	256	923
501(c)(6).....	22,883	24,443	21,208	21,464	12,534	11,179	19,664	18,504	18,681	17,344	983	1,160
501(c)(7).....	16,112	15,215	10,107	10,627	3,129	3,190	6,401	6,471	6,163	6,232	238	239
501(c)(8).....	8,112	7,719	32,975	36,890	27,580	31,501	8,080	9,067	7,926	8,802	154	265
501(c)(9).....	9,865	9,951	37,374	41,754	13,272	14,064	56,191	65,514	54,855	63,080	1,336	2,434

NOTES: Data are from both Forms 990 and 990EZ.

returns filed by business leagues, chambers of commerce, and real estate boards, as compared to 22 percent of the returns filed by the nonprofit organizations exempt under 501(c)(3). Tables 2 and 3 show data for Form 990 filers, while Table 4 presents information on Form 990EZ filers.

Voluntary employees' beneficiary associations, Code section 501(c)(9), led the other five types of organizations in terms of assets (\$41.8 billion). Civic leagues and social welfare organizations, Code section 501(c)(4), were second with \$38.7 billion, followed closely by fraternal beneficiary societies and associations, Code section 501(c)(8), with \$36.9 billion. The largest of these organizations—those with assets of \$10 million or more—represented more than three-quarters of the assets of the organizations exempt under these three Code sections [4].

In terms of revenue, voluntary employees' beneficiary associations, section 501(c)(9), reported the largest amount for 1992, \$65.5 billion. The composition of revenue varied considerably for the organizations in these six Code sections. Membership dues and assessments were the major source of revenue for labor, agricultural, and horticultural organizations, section 501(c)(5); business leagues, chambers of commerce, and real estate boards, section 501(c)(6); and social and recreation clubs, section 501(c)(7). Program service revenue was the major source of revenue for the organizations exempt under the other three Code sections. While program service revenue is generally composed of fees for services on which the tax exemption is based, including hospital and tuition charges in the case of nonprofit charitable organizations (501(c)(3)), for fraternal beneficiary associations (501(c)(8)) and voluntary beneficiary associations (501(c)(9)), the program service revenue was, instead, composed of payments received for health and welfare benefits coverage.

Data Sources and Limitations

The statistics in this data release are based on a sample of the 1992 Forms 990, *Return of Organization Exempt from Income Tax*, and Forms 990EZ, *Short-Form Return of Organization Exempt from Income Tax*. Organizations used the 1992 forms when their accounting periods ended during the time period December 31, 1992, through November 30, 1993. These returns comprise the data for Reporting Year 1992 shown in this data release. The sample did not include private foundations, which were required to file on a separate return form. Most churches and other religious organizations were also excluded from the sample because they were not required to file a Form 990 or a Form 990EZ. However, as shown in Figure B, some of these organizations filed returns voluntarily. The sample included only those returns with receipts of more than \$25,000, the filing threshold.

The sample design was split into two parts: the first part included returns of organizations exempt under section 501(c)(3), and the second part included organizations exempt under sections 501(c)(4) through (9). Returns of organizations exempt under other sections were not included in the study. The data presented were obtained from returns as originally filed with the Internal Revenue Service. They were subjected to comprehensive testing and correction procedures in order to improve statistical reliability and validity. However, in most cases, changes made to the original return as a result of either administrative processing or taxpayer amendment were not incorporated into the data base.

Each part of the sample was classified into sample strata based on size of total assets, with each stratum sampled at different rate. For section 501(c)(3) organizations, a sample of 11,461 returns was selected from a

Charities and Other Tax-Exempt Organizations, 1992

population of 160,629. Sampling rates ranged from 0.9 percent for small asset classes to 100 percent for organizations with assets of \$10,000,000 or more. For organizations filing under sections 501(c)(4) through (9), a sample of 9,800 returns was selected from a population of 102,777. Sampling rates ranged from 1.5 percent for the small asset classes to 100 percent for organizations with assets of \$2,500,000 or more. The populations for these organizations included some returns of terminated organizations, returns of inactive organizations, duplicate returns, and returns of organizations filed prior to 1992. These returns were not included in the samples, nor in the estimated population counts.

Notes and References

- [1] Data for previous years were published in Internal Revenue Service, *Statistics of Income, Compendium of Studies of Tax-Exempt Organizations, 1974-1987*, and *Compendium of Studies of Tax-Exempt Organizations, 1986-1992*, Volume 2. See also Hilgert, Cecelia, "Charities and Other Tax-Exempt Organizations, 1991," *Statistics of Income Bulletin*, Summer 1995, Volume 15, Number 1, and Riley, Margaret, "Exempt Organization Business Income Tax Returns, 1992," *Statistics of Income Bulletin*, Spring 1996, Volume 15, Number 4 .
- [2] Data presented in this data release are from 1992 Forms 990 and 990EZ. Organizations used the 1992 forms when their accounting periods ended between December 1992 and November 1993. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990EZ, was obtained from the Internal Revenue Service Exempt Organizations Business Master File, as reported in *Monthly Exempt Organizations Statistical Summary*, and does not include private foundations filing Form 990-PF, *Return of Private Foundation*. A file containing Business Master File records of exempt organizations is available on the Statistics of Income's electronic bulletin board, which can be accessed at (202) 874-9574.
- [3] For information on private foundations, see "Private Foundations and Charitable Trusts: A Decade of Charitable Giving and Growth, with Highlights of 1991 and 1992," in this issue.
- [4] Some data in this section are from unpublished Statistics of Income tabulations.

Charities and Other Tax-Exempt Organizations, 1992

Table 1.—Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Income Statement and Balance Sheet Items, by Asset Size

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Total	Asset size					
		Under \$100,000 ^{1,2}	\$100,000 under \$500,000 ²	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	122,563	34,479	36,920	14,806	28,254	5,520	2,583
Total assets.....	847,724,959	1,309,527	9,288,294	10,469,507	86,753,572	120,584,261	619,319,798
Cash:							
Number of returns.....	97,124	27,787	30,251	11,252	21,814	4,151	1,869
Amount.....	15,439,057	384,542	1,416,240	735,151	3,414,617	2,846,116	6,642,390
Savings and temporary cash investments:							
Number of returns.....	83,185	17,922	27,313	10,896	20,990	4,109	1,954
Amount.....	63,096,998	411,356	2,842,641	1,943,693	10,796,408	10,122,257	36,980,642
Accounts receivable (net):							
Number of returns.....	58,565	10,212	14,209	8,318	18,944	4,538	2,344
Amount.....	59,152,885	103,672	554,361	793,338	5,879,437	9,128,384	42,693,692
Pledges receivable (net):							
Number of returns.....	7,666	454	1,340	796	3,695	1,005	376
Amount.....	6,558,598	9,312	85,596	111,077	1,632,759	2,246,626	2,473,228
Grants receivable:							
Number of returns.....	13,812	3,402	3,463	1,832	3,993	677	446
Amount.....	4,486,662	42,052	145,586	164,258	1,307,519	937,781	1,889,466
Receivables due from officers, directors, trustees, and key employees:							
Number of returns.....	2,591	680	809	72	644	206	179
Amount.....	579,111	1,574	4,304	2,704	22,652	48,827	499,050
Other notes and loans receivable:							
Number of returns.....	14,197	794	2,911	2,027	5,002	2,118	1,346
Amount.....	21,587,359	6,416	200,296	278,380	1,825,458	3,274,895	16,001,914
Inventories for sale or use:							
Number of returns.....	25,198	3,402	5,855	3,310	7,755	2,952	1,925
Amount.....	5,735,465	36,439	179,080	85,192	730,249	1,107,039	3,597,467
Prepaid expenses and deferred charges:							
Number of returns.....	55,022	7,830	14,945	7,364	18,241	4,372	2,269
Amount.....	7,930,226	21,813	110,307	83,805	855,354	1,402,684	5,456,264
Investments in securities:							
Number of returns.....	27,867	1,134	6,885	3,402	11,258	3,377	1,811
Amount.....	284,955,667	9,569	765,313	1,140,544	16,217,370	30,736,237	236,086,634
Investments in land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	20,107	5,676	5,348	2,896	4,567	1,011	609
Amount.....	18,266,065	82,332	565,360	944,874	4,933,297	3,369,020	8,371,182
Other investments:							
Number of returns.....	11,195	567	1,164	1,165	5,075	1,901	1,323
Amount.....	75,341,784	4,000	14,872	191,563	3,205,354	6,630,287	65,295,708
Land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	75,213	13,153	23,540	10,071	21,432	4,655	2,362
Amount.....	237,997,177	174,243	2,256,464	3,632,916	32,387,920	42,430,256	157,115,379
Other assets:							
Number of returns.....	43,386	6,124	9,994	6,394	14,911	3,861	2,102
Amount.....	46,597,881	22,196	147,854	362,018	3,545,180	6,303,851	36,216,782
Total liabilities.....	398,019,530	679,708	2,502,043	3,443,702	35,557,532	49,652,124	306,184,421
Accounts payable:							
Number of returns.....	85,047	19,510	23,251	10,801	23,878	5,096	2,511
Amount.....	68,026,324	276,505	675,265	817,131	7,159,730	10,293,138	48,804,555
Grants payable:							
Number of returns.....	4,422	794	1,283	290	1,500	398	157
Amount.....	3,410,353	12,043	50,467	25,331	669,016	1,111,341	1,542,154
Support and revenue designated for future periods:							
Number of returns.....	23,146	4,082	6,267	2,635	8,007	1,605	550
Amount.....	12,479,853	60,060	371,427	249,140	3,212,632	4,145,097	4,441,496
Loans from officers, directors, trustees, and key employees:							
Number of returns.....	5,278	3,062	1,268	408	461	60	20
Amount.....	392,735	88,312	90,991	33,741	64,064	68,183	47,444
Mortgages and other notes payable:							
Number of returns.....	42,175	5,329	10,104	6,160	14,991	3,536	2,055
Amount.....	161,001,136	141,660	1,025,540	1,897,324	20,394,589	25,927,186	111,614,838
Other liabilities:							
Number of returns.....	37,121	4,989	8,138	5,386	13,426	3,318	1,865
Amount.....	152,709,126	101,128	288,351	421,033	4,057,500	8,107,180	139,733,934

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1992

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Income Statement and Balance Sheet Items, by Asset Size--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Total	Asset size					
		Under \$100,000 ^{1,2}	\$100,000 under \$500,000 ²	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total fund balance or net worth:							
Number of returns.....	122,063	34,138	36,806	14,806	28,235	5,502	2,575
Amount.....	449,705,417	629,807	6,786,240	7,025,805	51,196,052	70,932,137	313,135,376
Total revenue:							
Number of returns.....	122,563	34,479	36,920	14,806	28,254	5,520	2,583
Amount.....	522,177,774	6,165,700	14,429,478	10,947,134	71,240,870	82,042,970	337,351,621
Total contributions received:							
Number of returns.....	103,251	28,922	32,311	12,345	22,921	4,524	2,228
Amount.....	94,178,723	3,068,365	7,457,928	5,425,092	26,692,570	15,642,282	35,892,485
Contributions received from direct public support:							
Number of returns.....	93,501	25,294	29,661	11,549	20,846	4,180	1,971
Amount.....	43,986,785	1,487,009	3,352,197	2,527,253	10,903,486	9,132,184	16,584,657
Contributions received from indirect public support:							
Number of returns.....	26,403	6,690	8,378	3,444	6,123	1,059	710
Amount.....	9,110,478	345,267	836,012	415,508	2,017,786	1,818,389	3,677,516
Government grants:							
Number of returns.....	40,303	11,566	12,228	4,603	9,147	1,700	1,060
Amount.....	41,081,462	1,236,089	3,269,720	2,482,332	13,771,299	4,691,710	15,630,312
Program service revenue:							
Number of returns.....	74,994	18,264	21,098	8,958	20,000	4,383	2,292
Amount.....	374,442,779	2,271,765	5,682,789	4,372,056	38,424,776	59,028,796	264,662,596
Membership dues and assessments:							
Number of returns.....	26,750	8,731	9,914	3,185	4,132	581	207
Amount.....	5,499,117	312,802	413,669	325,966	1,253,531	947,011	2,246,138
Interest on savings and temporary cash investments:							
Number of returns.....	98,232	23,139	31,504	12,923	24,282	4,348	2,036
Amount.....	5,094,749	19,878	130,775	117,515	789,025	881,577	3,155,978
Dividends and interest from securities:							
Number of returns.....	24,993	1,822	6,169	3,338	9,115	2,912	1,637
Amount.....	14,877,803	4,861	49,912	65,592	890,058	1,646,936	12,220,445
Net rental income (loss):							
Number of returns.....	17,748	1,361	4,128	2,678	6,359	1,935	1,287
Amount.....	1,124,583	10,951	52,893	63,755	252,706	202,747	541,531
Gross rents:							
Number of returns.....	17,872	1,361	4,247	2,678	6,356	1,942	1,289
Amount.....	2,685,536	19,726	96,832	98,125	650,346	448,454	1,372,053
Rental expenses:							
Number of returns.....	7,049	340	1,510	724	2,856	910	709
Amount.....	1,560,953	8,775	43,939	34,370	397,641	245,707	830,522
Other investment income:							
Number of returns.....	4,901	340	712	586	1,855	768	640
Amount.....	3,093,007	183	8,867	4,907	125,419	182,940	2,770,691
Total gain (loss) from sales of assets:							
Number of returns.....	23,492	1,474	4,077	3,040	9,747	3,223	1,931
Amount.....	10,890,786	694	48,966	44,093	499,622	1,076,222	9,221,188
Gain (loss), sales of securities:							
Number of returns.....	14,191	567	2,325	1,448	6,475	2,200	1,177
Amount.....	9,699,578	342	23,629	14,141	447,577	1,022,724	8,191,165
Gross amount from sales:							
Number of returns.....	14,067	680	2,325	1,303	6,424	2,174	1,161
Amount.....	218,630,482	92,008	151,080	158,066	5,388,781	12,157,632	200,682,915
Cost or other basis and sales expense:							
Number of returns.....	12,247	680	1,969	1,303	5,546	1,831	918
Amount.....	208,930,904	91,666	127,451	143,925	4,941,204	11,134,908	192,491,750
Gain (loss), sales of other assets:							
Number of returns.....	11,494	907	1,753	1,665	4,236	1,664	1,269
Amount.....	1,191,208	352	25,338	29,952	52,044	53,498	1,030,024
Gross amount from sales:							
Number of returns.....	10,375	907	1,758	1,593	3,555	1,433	1,130
Amount.....	5,516,688	2,537	97,035	92,324	538,692	511,778	4,274,322
Cost or other basis and sales expense:							
Number of returns.....	8,068	567	1,170	1,086	2,980	1,254	1,011
Amount.....	4,325,479	2,185	71,697	62,372	486,647	458,280	3,244,298

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1992

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Income Statement and Balance Sheet Items, by Asset Size--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Total	Asset size					
		Under \$100,000 ^{1,2}	\$100,000 under \$500,000 ²	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total revenue (continued):							
Net income (loss), fundraising:							
Number of returns.....	28,876	9,752	9,271	3,721	5,211	648	273
Amount.....	1,739,760	324,975	278,218	272,634	577,113	207,059	79,761
Gross revenue:							
Number of returns.....	29,218	9,752	9,503	3,721	5,252	691	299
Amount.....	3,671,531	988,121	597,256	509,717	975,634	399,050	201,753
Direct expenses:							
Number of returns.....	24,539	8,164	7,417	3,504	4,545	626	283
Amount.....	1,931,770	663,146	319,037	237,083	398,521	191,991	121,992
Gross profit (loss), sales of inventories:							
Number of returns.....	16,689	3,855	5,549	2,251	3,924	712	398
Amount.....	2,867,952	74,107	133,087	135,079	638,995	554,540	1,332,143
Gross sales minus returns and allowances:							
Number of returns.....	16,697	3,742	5,663	2,251	3,930	714	398
Amount.....	6,884,262	179,000	439,476	448,911	1,717,656	1,404,986	2,694,233
Cost of goods sold:							
Number of returns.....	14,841	3,402	4,967	2,034	3,397	662	380
Amount.....	4,016,309	104,892	306,389	313,832	1,078,661	850,446	1,362,090
Other revenue:							
Number of returns.....	44,982	7,485	13,604	5,628	12,911	3,418	1,937
Amount.....	8,368,506	77,115	172,368	120,440	1,097,061	1,672,858	5,228,664
Total expenses:							
Number of returns.....	121,718	34,366	36,456	14,806	28,004	5,507	2,579
Amount.....	488,762,585	6,099,245	13,913,510	10,344,831	67,418,916	77,022,418	313,963,665
Program services:							
Number of returns.....	117,017	33,345	35,183	13,576	27,015	5,365	2,532
Amount.....	421,496,589	4,919,538	11,457,071	8,710,470	56,550,170	64,217,168	275,642,173
Management and general:							
Number of returns.....	103,403	26,768	31,112	13,069	25,022	5,036	2,396
Amount.....	61,880,400	988,018	2,227,702	1,410,026	9,750,925	11,449,673	36,054,056
Fundraising:							
Number of returns.....	34,951	7,711	9,929	5,143	9,015	2,128	1,025
Amount.....	4,317,901	178,582	207,078	213,002	972,663	1,031,135	1,715,441
Payments to affiliates:							
Number of returns.....	4,920	1,134	1,392	652	1,386	239	118
Amount.....	1,067,688	13,105	21,653	11,331	145,161	324,441	551,996
Excess (deficit) of revenue over expenses:							
Number of returns.....	121,972	34,139	36,806	14,806	28,156	5,494	2,571
Amount.....	33,415,189	66,455	515,965	602,303	3,821,957	5,020,552	23,387,956

¹Includes returns with zero assets or assets not reported. Estimates in this column should be used with caution because of the small number of sample returns on which they are based.

²Includes organizations with end-of-year total assets less than \$250,000 and gross receipts less than \$100,000 electing to file Forms 990 rather than Forms 990EZ.

NOTES: Nonprofit charitable organizations exclude private foundations and most religious organizations. Detail may not add to totals because of rounding and processing tolerances.

Charities and Other Tax-Exempt Organizations, 1992

Table 2.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Total Functional Expenditures, by Code Section

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3)'	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	122,563	14,587	14,222	17,474	11,397	6,250	9,433
Total functional expenditures:							
Number of returns.....	121,716	14,297	14,204	17,461	11,351	6,237	9,407
Amount.....	487,694,917	20,271,580	10,891,736	16,749,392	6,039,771	8,713,122	63,038,575
Grants and allocations:							
Number of returns.....	31,497	4,071	4,064	4,026	1,092	3,170	290
Amount.....	24,677,278	1,074,219	129,959	330,779	8,492	139,500	607,739
Specific assistance to individuals:							
Number of returns.....	9,702	895	432	315	143	445	186
Amount.....	18,494,782	175,997	7,352	30,058	1,451	12,495	594,808
Benefits paid to or for members:							
Number of returns.....	2,082	1,125	4,873	581	499	1,024	7,938
Amount.....	2,643,827	6,415,161	1,274,742	853,125	20,062	6,240,215	53,397,047
Compensation of officers or directors:							
Number of returns.....	39,271	3,034	10,691	7,163	1,158	3,361	2,052
Amount.....	4,858,467	255,852	974,054	691,052	36,146	65,554	145,305
Other salaries and wages:							
Number of returns.....	87,205	6,169	11,012	10,963	7,331	3,923	1,537
Amount.....	168,215,317	1,928,132	2,146,628	3,177,540	1,986,656	536,734	405,318
Pension plan contributions:							
Number of returns.....	24,297	858	4,934	4,493	756	190	771
Amount.....	5,174,866	88,586	276,508	215,958	21,494	55,983	124,640
Other employee benefits:							
Number of returns.....	60,918	2,825	5,915	7,352	3,090	638	1,308
Amount.....	20,839,083	281,428	1,083,679	465,198	164,027	263,315	1,310,889
Payroll taxes:							
Number of returns.....	77,769	5,301	11,752	10,399	6,916	4,076	1,796
Amount.....	11,610,871	147,053	272,100	275,931	261,921	74,401	53,698
Accounting fees:							
Number of returns.....	80,620	7,921	9,489	13,437	6,838	3,892	4,630
Amount.....	955,937	41,292	66,998	76,908	33,223	18,178	80,604
Legal fees:							
Number of returns.....	34,996	3,145	6,510	7,856	1,919	823	3,236
Amount.....	1,036,063	71,373	250,943	348,298	15,110	15,444	81,190
Supplies:							
Number of returns.....	98,994	10,709	10,109	13,691	8,846	5,484	2,058
Amount.....	39,501,752	237,432	126,253	180,795	219,203	42,671	40,944
Telephone:							
Number of returns.....	86,813	7,649	9,582	13,271	7,713	4,300	1,634
Amount.....	2,278,110	81,079	104,234	156,161	46,563	26,187	15,930
Postage and shipping:							
Number of returns.....	76,052	6,917	7,831	13,797	5,858	3,976	2,156
Amount.....	1,984,164	212,118	86,844	286,458	29,513	21,555	39,134
Occupancy:							
Number of returns.....	86,494	8,837	10,047	11,498	8,722	5,068	1,615
Amount.....	12,978,122	431,022	293,569	617,066	665,501	156,040	62,745
Equipment rental and maintenance:							
Number of returns.....	66,039	5,648	4,997	8,095	5,935	2,873	842
Amount.....	6,209,360	122,692	69,178	176,008	185,912	36,076	20,362
Printing and publications:							
Number of returns.....	76,978	6,429	6,625	14,496	5,824	4,294	2,379
Amount.....	3,569,751	315,163	157,433	761,639	61,937	43,463	31,445
Travel:							
Number of returns.....	69,574	4,247	6,645	11,072	1,972	865	767
Amount.....	3,559,131	114,020	273,560	459,227	16,445	24,146	8,237
Conferences, conventions, and meetings:							
Number of returns.....	56,840	6,545	9,872	14,560	2,887	4,360	2,278
Amount.....	1,464,510	123,959	201,083	1,049,333	33,304	46,177	15,313
Interest:							
Number of returns.....	45,497	4,150	2,464	3,689	4,643	2,057	440
Amount.....	9,737,052	993,616	37,220	66,569	131,217	21,872	21,189
Depreciation and depletion:							
Number of returns.....	78,496	5,834	7,507	9,805	6,727	2,602	1,552
Amount.....	18,772,305	319,187	157,618	306,543	472,456	73,362	45,857
Other expenses:							
Number of returns.....	118,458	13,929	14,084	17,313	11,125	6,177	7,799
Amount.....	128,863,843	6,816,049	2,882,755	6,217,288	1,628,984	786,388	5,936,051

¹Excludes private foundations and most religious organizations.

NOTE: Detail may not add to totals because of rounding and processing tolerances.

Charities and Other Tax-Exempt Organizations, 1992

Table 3.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Income Statement and Balance Sheet Items, by Code Section

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	122,563	14,587	14,222	17,474	11,397	6,250	9,433
Total assets.....	847,724,959	38,335,846	18,517,512	21,200,240	10,404,804	36,797,203	41,736,505
Cash:							
Number of returns.....	97,124	11,097	11,814	13,841	9,526	5,628	5,200
Amount.....	15,439,057	1,284,185	970,855	960,759	363,102	335,227	987,102
Savings and temporary cash investments:							
Number of returns.....	83,185	10,561	9,862	14,519	8,534	4,246	6,572
Amount.....	63,096,998	4,752,708	3,566,705	5,203,443	877,683	819,969	9,644,809
Accounts receivable (net):							
Number of returns.....	58,565	3,267	4,277	7,134	5,518	1,017	4,575
Amount.....	59,152,885	2,245,955	587,296	1,427,759	696,623	74,076	3,740,114
Pledges receivable (net):							
Number of returns.....	7,666	46	37	267	89	7	42
Amount.....	6,558,598	75,684	16,566	131,821	4,939	167	19,704
Grants receivable:							
Number of returns.....	13,812	380	18	180	12	18	54
Amount.....	4,486,662	86,787	4,342	29,495	644	1,714	30,072
Receivables due from officers, directors, trustees, and key employees:							
Number of returns.....	2,591	80	169	415	116	19	133
Amount.....	579,111	69,831	3,797	5,642	1,258	69	8,242
Other notes and loans receivable:							
Number of returns.....	14,197	791	1,118	1,379	525	293	239
Amount.....	21,587,359	7,157,913	356,850	392,698	102,040	900,178	62,487
Inventories for sale or use:							
Number of returns.....	25,198	2,606	671	1,840	5,676	3,917	44
Amount.....	5,735,465	127,527	27,677	125,486	126,148	32,923	5,157
Prepaid expenses and deferred charges:							
Number of returns.....	55,022	3,184	2,621	6,687	4,468	1,210	2,397
Amount.....	7,930,226	228,639	126,199	327,474	116,420	11,864	150,371
Investments in securities:							
Number of returns.....	27,867	1,604	2,032	2,640	683	1,825	2,635
Amount.....	284,955,667	8,890,180	8,599,787	7,873,871	260,172	19,559,920	22,334,585
Investments in land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	20,107	1,950	1,782	2,478	1,794	885	234
Amount.....	18,266,065	1,665,917	672,974	326,783	1,005,346	592,201	59,050
Other investments:							
Number of returns.....	11,195	570	1,171	1,609	497	374	565
Amount.....	75,341,784	3,120,346	902,021	987,709	67,017	4,810,106	2,430,070
Land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	75,213	6,747	9,212	8,539	7,271	4,063	1,341
Amount.....	237,997,177	4,962,367	2,212,003	2,440,134	6,532,683	1,401,305	436,581
Other assets:							
Number of returns.....	43,386	3,315	3,807	4,528	2,892	1,999	2,365
Amount.....	46,597,881	3,667,805	475,431	967,167	250,723	8,257,484	1,828,164
Total liabilities.....	398,019,530	27,377,172	3,412,170	11,167,657	3,170,452	31,494,959	14,064,012
Accounts payable:							
Number of returns.....	85,047	5,784	7,120	10,446	6,822	4,125	5,239
Amount.....	68,026,324	4,908,720	1,128,384	1,786,812	592,354	303,539	5,632,269
Grants payable:							
Number of returns.....	4,422	388	34	208	50	35	26
Amount.....	3,410,353	118,655	5,141	34,373	13,946	27,220	39,615
Support and revenue designated for future periods:							
Number of returns.....	23,146	742	305	3,017	1,042	732	513
Amount.....	12,479,853	599,236	106,181	1,034,528	129,855	52,016	818,771
Loans from officers, directors, trustees, and key employees:							
Number of returns.....	5,278	206	137	127	209	30	7
Amount.....	392,735	7,757	2,420	1,962	17,659	438	4,679
Mortgages and other notes payable:							
Number of returns.....	42,175	3,975	2,480	2,689	4,377	2,138	243
Amount.....	161,001,136	11,430,800	682,539	1,296,393	1,846,132	313,912	197,921
Other liabilities:							
Number of returns.....	37,121	2,722	3,142	5,357	3,724	1,719	2,759
Amount.....	152,709,126	10,312,003	1,487,506	7,013,587	570,507	30,797,835	7,370,757
Total fund balance or net worth:							
Number of returns.....	122,063	14,318	14,091	17,308	11,319	6,222	8,701
Amount.....	449,705,417	10,958,674	15,105,340	10,032,584	7,234,344	5,302,235	27,672,493
Total revenue:							
Number of returns.....	122,563	14,586	14,222	17,474	11,397	6,250	9,433
Amount.....	522,177,774	21,203,549	13,299,051	18,187,368	6,285,570	9,006,249	65,482,500

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1992

Table 3.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Income Statement and Balance Sheet Items, by Code Section--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total revenue (continued):							
Total contributions received:							
Number of returns.....	103,251	7,189	1,711	4,031	2,183	3,527	377
Amount.....	94,178,723	1,964,090	373,351	1,185,359	51,797	91,433	680,533
Contributions received from direct public support:							
Number of returns.....	93,501	6,043	1,312	2,757	2,043	3,345	283
Amount.....	43,986,785	980,498	120,154	508,133	43,558	72,419	604,578
Contributions received from indirect public support:							
Number of returns.....	26,403	1,186	151	716	261	307	13
Amount.....	9,110,478	207,796	105,906	108,848	5,660	18,317	29,814
Government grants:							
Number of returns.....	40,303	2,450	359	1,073	2	2	85
Amount.....	41,081,462	775,803	147,291	568,377	2,579	697	46,140
Program service revenue:							
Number of returns.....	74,994	6,248	4,319	11,613	6,550	2,805	7,808
Amount.....	374,442,779	14,558,889	3,690,370	6,525,517	1,107,669	7,895,655	57,407,750
Membership dues and assessments:							
Number of returns.....	26,750	8,586	12,985	15,832	10,035	5,664	1,275
Amount.....	5,499,117	1,776,601	7,802,195	8,326,933	3,713,281	359,964	2,514,038
Interest on savings and temporary cash investments:							
Number of returns.....	98,232	12,849	13,122	16,096	9,801	5,225	7,636
Amount.....	5,094,749	422,292	307,427	356,872	48,087	43,428	570,660
Dividends and interest from securities:							
Number of returns.....	24,993	1,586	1,904	1,916	740	1,134	2,140
Amount.....	14,877,803	580,232	273,424	374,885	15,716	173,093	1,174,788
Net rental income (loss):							
Number of returns.....	17,748	2,670	2,814	1,831	2,607	1,582	103
Amount.....	1,124,583	192,802	28,068	24,271	26,240	24,426	5,246
Gross rents:							
Number of returns.....	17,872	2,663	2,866	1,882	2,742	1,583	103
Amount.....	2,685,536	310,415	110,654	106,184	94,411	39,831	16,178
Rental expenses:							
Number of returns.....	7,049	1,150	1,321	919	1,365	452	67
Amount.....	1,560,953	117,613	82,586	81,914	68,171	15,405	10,932
Other investment income:							
Number of returns.....	4,901	230	475	570	238	117	659
Amount.....	3,093,007	49,255	27,342	22,692	1,804	12,263	435,209
Total gain (loss) from sales of assets:							
Number of returns.....	23,492	1,314	1,426	1,997	1,299	571	1,695
Amount.....	10,890,786	160,775	108,374	134,491	24,148	48,404	507,123
Gain (loss), sales of securities:							
Number of returns.....	14,191	438	660	779	174	430	1,559
Amount.....	9,699,578	141,155	84,569	98,009	4,133	7,732	512,871
Gross amount from sales:							
Number of returns.....	14,067	467	731	777	176	419	1,661
Amount.....	218,630,482	13,745,296	4,662,604	5,015,300	54,778	773,455	48,324,798
Cost or other basis and sales expense:							
Number of returns.....	12,247	421	640	663	136	343	1,619
Amount.....	208,930,904	13,604,142	4,578,037	4,917,292	50,645	765,723	47,811,927
Gain (loss), sales of other assets:							
Number of returns.....	11,494	923	887	1,309	1,146	178	196
Amount.....	1,191,208	19,621	23,805	36,482	20,015	40,672	-5,748
Gross amount from sales:							
Number of returns.....	10,375	923	825	1,027	1,031	250	236
Amount.....	5,516,688	342,443	53,124	130,779	92,030	57,927	409,454
Cost or other basis and sales expense:							
Number of returns.....	8,068	522	544	1,088	730	213	221
Amount.....	4,325,479	322,822	29,318	94,297	72,015	17,256	415,202
Net income (loss), fundraising:							
Number of returns.....	28,876	5,425	1,174	2,585	1,512	2,241	80
Amount.....	1,739,760	201,197	19,572	102,840	28,882	112,696	3,479
Gross revenue:							
Number of returns.....	29,218	5,431	1,174	2,588	1,513	2,241	80
Amount.....	3,671,531	669,337	77,253	302,627	67,535	328,606	8,295
Direct expenses:							
Number of returns.....	24,539	4,948	1,071	2,388	1,195	1,921	75
Amount.....	1,931,770	468,139	57,681	199,788	38,653	215,909	4,817
Gross profit (loss), sales of inventories:							
Number of returns.....	16,689	2,734	884	1,731	5,333	2,600	50
Amount.....	2,867,952	196,003	19,623	94,230	1,061,251	137,098	2,956

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1992

Table 3.—Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Income Statement and Balance Sheet Items, by Code Section—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total revenue (continued)							
Gross profit (loss), sales of inventories (continued):							
Gross sales minus returns and allowances:							
Number of returns.....	16,697	2,746	972	1,745	5,322	2,600	51
Amount.....	6,884,262	724,718	47,862	267,724	2,295,746	367,729	57,352
Cost of goods sold:							
Number of returns.....	14,841	2,500	763	1,439	5,134	2,586	51
Amount.....	4,016,309	528,715	28,240	173,494	1,234,495	230,631	54,396
Other revenue:							
Number of returns.....	44,982	5,085	7,667	8,175	4,330	1,881	1,684
Amount.....	8,368,506	1,101,409	649,300	1,039,275	206,695	107,789	2,180,716
Total expenses:							
Number of returns.....	121,718	14,298	14,204	17,461	11,351	6,237	9,408
Amount.....	488,762,585	20,312,040	12,384,769	17,037,927	6,051,785	8,743,144	63,046,433
Program services:							
Number of returns.....	117,017	13,006	(²)	(²)	(²)	(²)	(²)
Amount.....	421,496,589	17,369,031	(²)	(²)	(²)	(²)	(²)
Management and general:							
Number of returns.....	103,403	10,976	(²)	(²)	(²)	(²)	(²)
Amount.....	61,880,400	2,658,599	(²)	(²)	(²)	(²)	(²)
Fundraising:							
Number of returns.....	34,951	1,949	(²)	(²)	(²)	(²)	(²)
Amount.....	4,317,901	243,956	(²)	(²)	(²)	(²)	(²)
Payments to affiliates:							
Number of returns.....	4,920	1,835	8,033	1,065	557	2,016	34
Amount.....	1,067,688	40,453	1,493,032	288,534	12,015	30,011	7,857
Excess (deficit) of revenue over expenses:							
Number of returns.....	121,972	14,347	14,156	17,398	11,325	6,250	8,807
Amount.....	33,415,189	891,508	914,282	1,149,441	233,786	263,104	2,436,066

¹Excludes private foundations and most religious organizations.

²Not required to be reported.

NOTE: Detail may not add to totals because of rounding and processing tolerances.

Charities and Other Tax-Exempt Organizations, 1992

Table 4.--Form 990EZ Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Income Statement and Balance Sheet Items, by Code Section

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	35,378	8,215	7,209	6,969	3,818	1,469	518
Total assets.....	1,599,476	346,863	323,061	264,167	221,922	92,631	17,316
Cash, savings, and investments:							
Number of returns.....	34,811	8,150	7,144	6,969	3,818	1,404	518
Amount.....	1,032,457	227,840	266,814	241,436	84,171	51,333	14,140
Land and buildings:							
Number of returns.....	6,123	1,459	1,322	638	1,689	582	--
Amount.....	353,998	97,430	44,851	14,474	109,402	40,247	--
Other assets:							
Number of returns.....	14,627	1,923	2,841	2,064	1,395	591	65
Amount.....	213,031	21,594	11,396	8,257	28,349	1,051	3,175
Total liabilities:							
Number of returns.....	10,999	2,099	1,942	1,518	1,210	452	--
Amount.....	157,101	34,788	30,031	11,828	19,509	6,058	--
Total fund balance or net worth:							
Number of returns.....	34,924	8,215	7,144	6,904	3,818	1,469	518
Amount.....	1,442,375	312,075	283,029	252,338	202,413	86,573	17,316
Total revenue:							
Number of returns.....	35,378	8,215	7,209	6,969	3,818	1,469	518
Amount.....	1,615,153	294,243	382,056	316,262	185,391	60,920	31,283
Contributions, gifts, and grants:							
Number of returns.....	29,595	4,440	833	2,064	953	943	130
Amount.....	813,604	61,476	16,012	31,085	4,833	7,747	11,348
Program service revenue:							
Number of returns.....	14,854	1,554	1,498	4,118	1,858	462	324
Amount.....	361,519	34,171	19,076	98,211	51,115	15,391	15,790
Dues and assessments:							
Number of returns.....	14,287	6,311	6,932	6,386	3,504	1,220	130
Amount.....	159,877	109,418	305,082	152,903	93,986	22,225	3,737
Investment income:							
Number of returns.....	25,853	6,151	5,923	5,803	3,070	1,165	454
Amount.....	38,463	7,922	9,204	8,609	9,603	2,281	408
Gain (loss) from sales of assets:							
Number of returns.....	1,247	287	259	65	314	--	--
Amount.....	6,743	3,310	1,938	25	549	--	--
Gross amount from sales of assets:							
Number of returns.....	1,361	287	194	65	249	--	--
Amount.....	15,836	9,457	1,940	25	2,611	--	--
Cost or other basis and sales expense:							
Number of returns.....	794	259	65	--	249	--	--
Amount.....	9,094	6,147	2	--	2,063	--	--
Net income (loss), fundraising:							
Number of returns.....	14,060	4,896	518	2,203	731	536	--
Amount.....	133,614	49,651	5,517	14,734	2,504	5,896	--
Gross revenue:							
Number of returns.....	14,287	4,896	583	2,203	731	536	--
Amount.....	311,828	132,745	10,534	57,066	11,730	14,754	--
Direct expenses:							
Number of returns.....	12,926	4,183	389	1,944	731	509	--
Amount.....	178,212	83,094	5,013	42,331	9,224	8,858	--
Gross profit (loss), sales of inventories:							
Number of returns.....	6,803	1,388	518	648	1,404	287	--
Amount.....	51,264	12,066	890	152	13,822	1,422	--
Gross sales minus returns and allowances:							
Number of returns.....	6,803	1,388	546	648	1,404	287	--
Amount.....	128,914	26,707	2,483	2,069	35,563	8,307	--
Cost of goods sold:							
Number of returns.....	6,123	1,296	416	389	1,404	222	--
Amount.....	77,644	14,641	1,593	1,917	21,741	6,885	--
Other revenue:							
Number of returns.....	9,411	2,608	3,442	2,517	1,414	277	--
Amount.....	50,051	16,228	24,332	10,540	8,978	5,958	--

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1992

Table 4.—Form 990EZ Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)–(9): Selected Income Statement and Balance Sheet Items, by Code Section—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total expenses:							
Number of returns.....	35,378	8,020	7,209	6,969	3,818	1,469	518
Amount.....	1,482,452	282,924	373,694	305,904	180,553	58,672	33,331
Grants paid:							
Number of returns.....	13,380	4,581	3,480	2,453	823	1,247	--
Amount.....	209,047	82,600	65,692	13,444	4,864	11,818	--
Benefits paid to or for members:							
Number of returns.....	1,928	1,174	2,480	546	915	676	518
Amount.....	17,535	19,455	30,657	8,580	8,348	12,524	31,866
Salaries and compensation:							
Number of returns.....	13,720	1,395	5,858	2,184	1,711	674	194
Amount.....	316,401	20,688	90,213	41,258	23,839	2,622	214
Professional fees:							
Number of returns.....	19,503	2,913	3,869	4,609	2,060	591	194
Amount.....	149,794	17,358	17,545	42,310	6,456	424	1,112
Occupancy, rent, and utilities:							
Number of returns.....	20,297	3,254	4,405	2,924	3,245	998	--
Amount.....	157,658	26,760	20,861	10,028	59,714	6,851	--
Printing, publications, and postage:							
Number of returns.....	28,688	5,856	4,998	6,164	2,866	1,442	65
Amount.....	92,836	14,460	14,496	37,263	7,001	2,100	104
Other expenses:							
Number of returns.....	33,223	7,345	6,598	6,710	3,504	1,377	130
Amount.....	539,171	101,601	134,230	153,028	70,329	22,333	35
Excess (deficit) of revenue over expenses:							
Number of returns.....	34,924	8,215	7,144	6,904	3,818	1,469	518
Amount.....	132,705	11,321	8,361	10,358	4,837	2,248	-2,047

¹Excludes private foundations and most religious organizations.

NOTE: Detail may not add to totals because of rounding and processing tolerances.