

Nonprofit Charitable Organizations, 1985

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Nonprofit charitable organizations, those exempt under Internal Revenue Code section 501(c)(3), that filed returns for 1985 reported revenues of \$268.4 billion, of which nearly two-thirds (\$167.9 billion) was derived from the organizations' program activities. Contributions, gifts, and grants represented another 21 percent of total revenues (\$55.8 billion [See Figure A]). Total expenses were \$244.2 billion, of which \$206.6 billion was for the programs conducted. Data were obtained from the Form 990, Return of Organization Exempt from Income Tax [1]. A total of 106,449 organizations, of the 310,000 recognized by the Internal Revenue Service (IRS), were required to file returns [2].

Figure A.—Selected Data for Nonprofit Charitable Organizations, Reporting Years 1982, 1983, and 1985

[All figures are estimates—money amounts are in billions of dollars]

Item	1982	1983	1985
	(1)	(2)	(3)
Number of returns	75,738	89,052	106,449
Total assets	\$279.6	\$331.2	\$423.5
Total revenue	196.3	224.0	268.4
Contributions, gifts and grants	41.3	46.4	55.8
Dues and assessments	2.5	3.1	3.8
Program service revenue	124.4	147.5	167.9
Total expenses	181.3	207.5	244.2
Program service expenses	151.7	173.6	206.6
Fundraising services	1.7	1.8	2.2
Management and general expenses	27.4	31.8	34.6

Organizations that are tax-exempt under the Internal Revenue Code section 501(c)(3) include those with purposes that are religious, charitable, educational, health-related, or scientific, or are for the purpose of testing for public safety. Their activities are restricted only in that they must be substantially related to the exempt purpose of the organization, and they must serve the public (as opposed to private) interest. Examples of the types of organizations that meet this criteria are universities and schools, hospitals, youth organizations, United Way campaigns, community performing-arts associa-

tions, and environmental support groups. There is the stipulation that net earnings cannot flow to a private shareholder or individual, and there are restrictions on activities to influence legislation. In addition, these organizations cannot participate in any political campaign on behalf of any candidate for political office.

The Internal Revenue Code classified tax-exempt, nonprofit organizations into 25 groups, certain of which could receive tax-deductible donations. Those exempt under Code section 501(c)(3) receive the largest part of tax-deductible donations, and they are the largest providers of philanthropic goods and services. Data in this article refer only to those section 501(c)(3) organizations that are not private foundations [3]. Churches, including also a convention of churches or an association of churches, were not required to file Form 990 and are not included in these data. Asset holdings for nonprofit charitable organizations totaled \$423.5 billion for 1985. When using inflation-adjusted figures, assets increased by 20 percent over the 1983 level, the last year for which data are available [4]. Most of the assets (84 percent) were controlled by organizations with holdings of \$10,000,000 or more, representing only 5 percent of the organizations filing returns (See Figure B). These same organizations also received three-quarters of the total revenue (\$206.8 billion). Figures C and D present the top 10 501(c)(3) organizations in terms of revenues and assets, respectively, for 1985.

Nearly one-half of the returns filed were by organizations with assets of less than \$100,000; this asset-size class had 46,056 returns, an increase of 64 percent from 1983. By comparison, the 5,266 returns of organizations with assets \$10,000,000 or more were 10 percent higher than for 1983. California and New York were the leading states in terms of the number of returns filed, with 12,214 and 11,436, respectively. (Table 2 presents complete data by state.)

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Figure B.—Nonprofit Charitable Organizations by Asset Size, Reporting Year 1985

[Money amounts are in millions of dollars]

Asset size	Number of returns	Percent	Total assets	Percent
Total	106,449	100.0	\$423,544	100.0
Under \$100,000 ^{1,2}	46,056	43.3	1,480	0.4
\$100,000 under \$500,000 ¹	29,088	27.3	6,075	1.4
\$500,000 under \$1,000,000	9,450	8.9	6,704	1.6
\$1,000,000 under \$10,000,000	16,589	15.6	53,191	12.6
\$10,000,000 under \$50,000,000	3,777	3.6	85,813	20.3
\$50,000,000 or more	1,489	1.4	270,281	63.8

¹ Estimates should be used with caution because of the small number of sample returns on which they are based.² Includes also returns with zero assets or assets not reported.

NOTE: Detail may not add to total due to rounding.

Figure C

Top Ten Section 501(c)(3)
Organizations Ranked by Total
Revenue, 1985

[Money amounts are in millions of dollars]

Name	Total Revenue
College Retirement Equities Fund	\$7,983
Teachers Insurance and Annuity Association of America	6,034
Kaiser Foundation Health Plan	3,495
New York City Health and Hospitals Corporation	2,016
Harvard College	1,706
Kaiser Foundation Hospitals	1,624
Stanford University	1,098
California Institute of Technology	1,085
University of Pennsylvania	1,009
American National Red Cross	972

Figure D

Top Ten Section 501(c)(3)
Organizations Ranked by Total
Assets, 1985

[Money amounts are in millions of dollars]

Name	Total Assets
College Retirement Equities Fund	\$24,146
Teachers Insurance and Annuity Association of America	23,159
Harvard College	5,345
Yale University	2,934
Stanford University	2,866
Columbia University	2,139
Princeton University	2,131
Kaiser Foundation Hospitals	2,051
Cornell University	1,967
Common Fund for Nonprofit Organizations	1,888

1985 FINANCIAL CHARACTERISTICS

Revenue

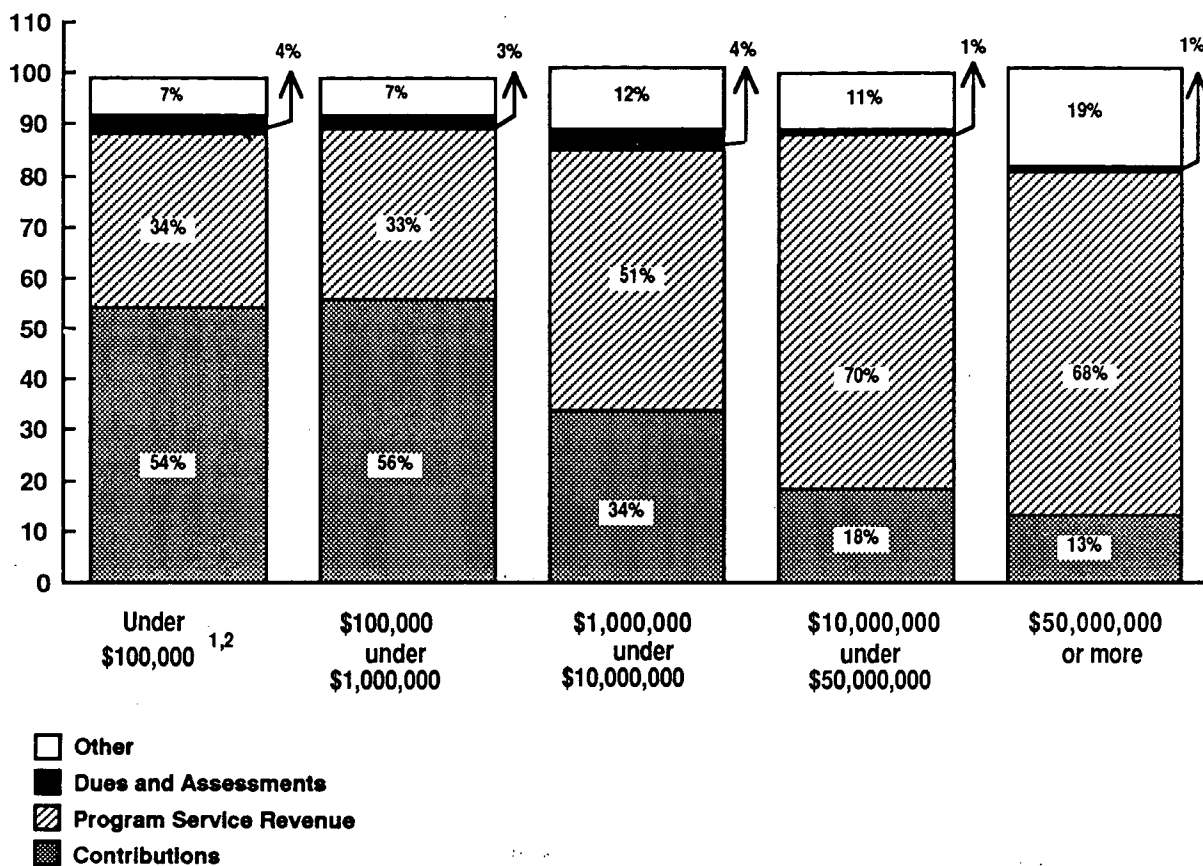
The programs operated by nonprofit charitable organizations in support of their exempt purposes generated \$167.9 billion for 1985. This source of revenue—"program service revenue"—included tuition and fees at educational institutions, hospital patient care charges (whether paid by patients or through third-party reimbursements), admission fees

collected by museums or community performing-arts events, YMCA/YWCA activity fees, and payments received for insurance and retirement coverage by selected pension and annuity funds. Program service revenue represented 63 percent of total revenue, slightly less than the 66 percent reported for 1983.

As shown in Figure E, the smaller organizations relied on program service revenue, i.e., fees, less

Figure E
Components of Revenue, by Asset Size, 1985

Percentage



¹Estimates should be used with caution because of the small number of returns on which they are based.
²Includes also returns with zero assets or assets not reported.

than the larger organizations did. This source accounted for one-third of total revenue of the organizations with assets of less than \$1,000,000, as compared to one-half of the revenue of the organizations with holdings of between \$1,000,000 and \$10,000,000, and over two-thirds for organizations with holdings \$10,000,000 or more.

Contributions comprised the same proportion, 21 percent, of total revenue as for 1983. This was the most frequently reported type of support, shown on four-fifths of the returns. This type of support was most important to the smaller organizations, accounting for more than one-half of the total revenue of organizations with assets of less than \$1,000,000, but decreasing to just 18 percent of the revenue of organizations with assets between \$10,000,000 and \$50,000,000, and 13 percent of the revenue for organizations with assets \$50,000,000 or more.

Figure F shows that "direct" contributions were evenly divided between \$25.3 billion in Government grants and \$24.8 billion in direct public contributions. (Indirect public support totalled \$5.7 billion.) Government grants represented a greater proportion of the total revenue of the smaller organizations. For organizations with assets of less than \$1,000,000, these grants were 35 percent of total revenue and 62 percent of total contributions received. For organizations with assets of \$10,000,000 or more, however, Government grants represented just 5 percent of total revenue. (This low percentage was because of the predominant effect of the program service revenue received by these organizations.)

Direct public support was 44 percent of the total contributions. Generally, the organizations with larger asset holdings benefited more from this type of support. Organizations with asset holdings of

Figure F.—Contributions Received by Nonprofit Charitable Organizations, by Asset Size, Reporting Year 1985

[Money amounts are in millions of dollars]

Asset size	Total contributions	Contributions received through direct support ¹	Contributions received through indirect support ²	Contributions received through Government grants
	(1)	(2)	(3)	(4)
Total	\$55,771	\$24,750	\$5,699	\$25,321
Under \$100,000 ^{3,4}	3,392	1,524	192	1,677
\$100,000 under \$500,000 ³	5,638	1,492	628	3,518
\$500,000 under \$1,000,000	6,080	1,518	325	4,237
\$1,000,000 under \$10,000,000	11,678	5,471	1,465	4,743
\$10,000,000 under \$50,000,000	10,348	6,061	1,355	2,933
\$50,000,000 or more	18,633	8,686	1,734	8,213

¹ Includes contributions, gifts, grants and bequests received directly from the public.² Includes contributions received indirectly from the public through solicitation campaigns conducted by fundraising agencies.³ Estimates should be used with caution because of the small number of sample returns on which they are based.⁴ Includes also returns with zero assets or assets not reported.

NOTE: Detail may not add to total because of rounding.

between \$10,000,000 and \$50,000,000 reported direct public support equalling 59 percent of total contributions, while those organizations with holdings greater than \$50,000,000 had this type of support amounting to 47 percent of total contributions. In contrast, the organizations with assets less than \$1,000,000 reported direct public support comprising 30 percent of their contributions total.

Indirect public support, the revenue received through solicitation campaigns conducted by federated fundraising agencies, was 10 percent of total contributions. The percentage of total contributions that this support comprised did not vary substantially between different size organizations.

Expenses

Expenses of nonprofit charitable organizations, including such classifications as salaries and wages, pension plan contributions, other employee benefits, interest, and rent, supplies and travel, totaled \$244.2 billion for 1985. The expenses that were attributable to the specific program activities for which the organization was created and which were the basis of the tax exemption represented 85 percent of the total. This was one percentage point greater than program service expenses had represented of total expenses in 1983. Salaries and wages were \$73.2 billion, one-quarter of total program expenses.

Management and general expenses, which pertained to the overall direction of the organization rather than to specific programs, were \$34.6 billion, representing 14 percent of total expenses. Fundraising expenses and payments to affiliates together comprised only 1 percent of total expenses. Payments to affiliates were payments to organizations closely related to the reporting agency, such as support and dues payments by local agencies to their State and national agencies.

Organizations with assets of \$10,000,000 or more accounted for three-fourths of all expenses, even

though organizations with assets of less than \$500,000 filed 71 percent of the returns with expenses reported. Table 3 presents detailed data on expenses.

Assets and Liabilities

Land, buildings, and equipment represented the major asset holdings of nonprofit charitable organizations, \$143.3 billion, accounting for one-third of total assets. For organizations with assets of \$10,000,000 or more, land, buildings, and equipment represented one-third of their total holdings. For organizations with assets of between \$1,000,000 and \$10,000,000, they accounted for 43 percent. However, for organizations with assets \$50,000,000 or more, investments in securities was the largest single component of assets (\$90.6 billion). For smaller organizations—those with assets of less than \$500,000—cash and savings represented 43 percent of their total holdings (\$3.2 billion).

Mortgages and other notes payable were the largest single liability item, \$78.2 billion for 1985. Organizations with assets \$50,000,000 or more represented 59 percent (\$46.2 billion) of that total, and organizations with asset holdings between \$10,000,000 and \$50,000,000 accounted for an additional 23 percent (\$18 billion).

The balance sheet of a tax-exempt section 501(c)(3) organization does not have an owner's equity section; instead earnings accrue to the net worth/fund balance section. The net worth/fund balance total for these organizations was \$237.2 billion, 56 percent of total assets, for 1985. In exchange for tax exemption, these organizations forfeit the privilege of paying dividends on invested capital. This is an important difference between the nonprofit charitable organizations and for-profit commercial entities [5].

TYPES OF ORGANIZATIONS

Figures G, H, and I display information available on the types of nonprofit charitable organizations

Figure G

Selected Financial Data by Major Type of Nonprofit Charitable Organization, 1985

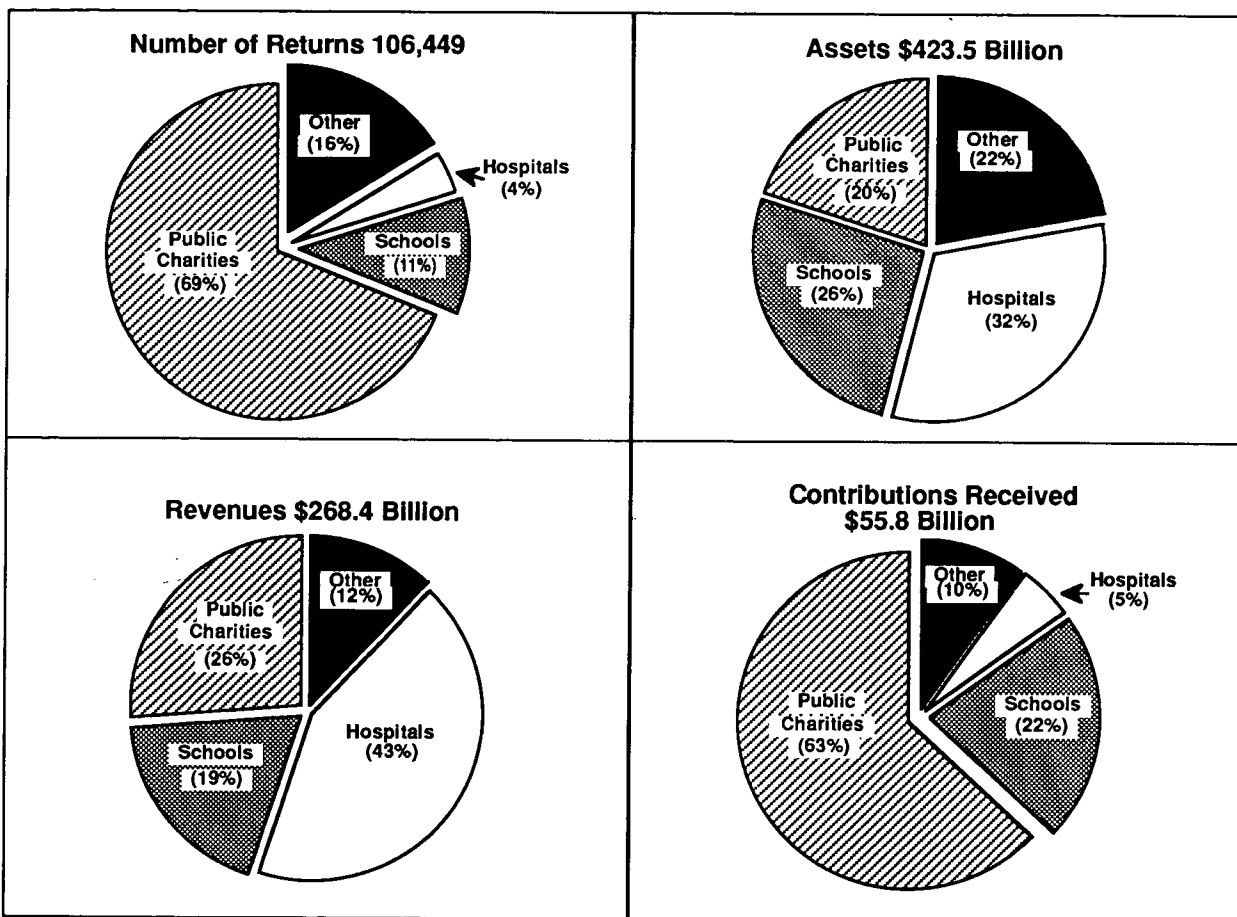


Figure H.—Selected Balance Sheet and Income Statement Items, by Type of Charitable Organization, Reporting Year 1985

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

Type of organization	Total assets	Total liabilities	Total revenue	Program service revenue	Total expenses
	(1)	(2)	(3)	(4)	(5)
Total, all charitable organizations	\$423,544	\$186,390	\$268,390	\$167,893	\$244,214
Church or religious-affiliated organization ¹	3,201	1,227	2,999	1,650	2,941
Educational institution	109,820	21,725	51,184	28,809	42,350
Hospital	135,877	67,530	115,239	102,398	107,914
Governmental unit	2,052	737	1,961	1,027	1,866
Hospital research organization	1,587	361	803	267	718
Organization supporting a public college	4,894	799	2,095	361	1,519
Publicly-supported organization	88,015	37,829	70,789	25,626	66,174
Organization supporting charitable organizations	76,924	55,686	22,703	7,460	30,203
Organization testing for public safety	189	24	141	134	123
Type not reported	985	472	471	161	406

¹ Churches are not required to file a Form 990. Most of the organizations in this category either filed voluntarily or misreported their type of organization. The estimate is, therefore, not inclusive of the majority of religious organizations.

NOTE: Detail may not add to total because of rounding.

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that filed Form 990 for 1985. This information was based on the section of the return that asked an organization to supply a reason for its not being classified in the "less-favored" tax category of private foundation. (A private foundation is subject to an excise tax on investment income and to certain types of taxes for activities that are not allowed by the Internal Revenue Code because it has private sources of funding.)

Hospitals, educational institutions, and "publicly-supported organizations" were the major categories of nonprofit charitable organizations in terms of returns, assets, revenue, and contributions received (See Figure G). This latter group is comprised of other qualified organizations that are operated for purposes that are beneficial to the public interest and that receive support from a broad cross-section of the public. (Examples of this type of organization included United Way campaigns, American Cancer Society, community foundations, Corporation for Public Broadcasting, and the Humane Society of America.) Together, the assets of these three types of organizations totaled \$333.7 billion, their revenue, \$237.2 billion. They represented 79 percent and 88 percent, respectively, of the totals for all the nonprofit charitable organizations

Hospitals accounted for 43 percent of total revenue and 32 percent of total assets but only 4 percent of the number of returns. While publicly-supported organizations comprised 69 percent of the total returns filed, they accounted for only 26 percent of total revenue and 20 percent of asset holdings. Educational institutions accounted for 11 percent of returns but ranked second in terms of assets with 26 percent [6].

The largest asset holdings for these three major types of organizations were land, buildings, and equipment, representing 46 percent of hospital assets, 40 percent of the assets of educational institutions, and 34 percent of the assets of publicly-supported organizations. In contrast, organizations that supported public charities, of which examples included College Retirement Equities Fund, Teachers

Insurance and Annuity Association, YMCA Retirement Fund, and Julliard Musical Foundation, had nearly two-thirds of their total assets in investment securities and only 5 percent in land, buildings, and equipment.

As would be expected, program service revenue was the principal source of revenue for hospitals (89 percent of total revenue) and also for educational institutions (56 percent), but it was only 36 percent for publicly-supported organizations. These latter organizations derived one-half of their total revenue from contributions. Figure I details the types of contributions received by the major types of charitable organizations. Nearly two-thirds of all contributions was received by the publicly-supported organizations, with Government grants and direct public support comprising 88 percent of their contributions total. For these organizations, the ones with assets of less than \$10,000,000 accounted for two-thirds of the contributions received, although they accounted for 98 percent of the returns filed. Educational institutions received one-fourth of their total revenue through contributions. Hospitals, on the other hand, depended on contributions for just 2 percent of total revenue.

SUMMARY

For 1985, nonprofit charitable organizations reported total revenues of \$268.4 billion. Of that, the fees collected for program services—those activities conducted in support of the purpose for which tax exemption was granted—accounted for 63 percent. Asset holdings were \$423.5 billion, of which land, buildings, and equipment accounted for 34 percent of the total.

Contributions were \$55.8 billion. This source of revenue was particularly important to organizations with smaller asset holdings; those with holdings of less than \$1,000,000 depended on contributions for one-half of their support. Expenses totaled \$244.2 billion, of which 85 percent was in support of the program services that formed the basis of the organizations' tax exemption.

Figure I.—Contributions Received, by Major Type of Recipient Nonprofit Charitable Organization, Reporting Year 1985

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

Type of organization	Total contributions received		Direct support		Indirect support		Government grants	
	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total, all charitable organizations	\$55,771	100.0	\$24,750	100.0	\$5,699	100.0	\$25,321	100.0
Educational institution	12,310	22.1	5,580	22.6	462	8.1	6,268	24.8
Hospital	2,641	4.7	1,712	6.9	179	3.1	751	3.0
Publicly-supported organization	34,833	62.5	13,960	72.8	4,148	72.8	16,725	66.1
Organization supporting public charities	2,290	4.1	1,728	5.3	299	5.3	263	1.0

A total of 106,449 returns were filed, with publicly-supported charities accounting for 69 percent of the total. Hospitals, as a group, led in both revenues and assets.

DATA SOURCES AND LIMITATIONS

The statistics in this article are based on a sample of Tax Year 1985 Form 990, Return of Organization Exempt from Income Tax, filed by organizations classified under Internal Revenue Code section 501 (c)(3) and having accounting periods ending December 1985 through November 1986. Forms 990-PF filed by private foundations under section 501 (c)(3) were excluded. Calendar-year filers represented 44 percent of the population, while 56 percent of the non-calendar-year filers had accounting periods ending in June. The sample included 48 "group returns" [7].

The estimates of nonprofit charitable organizations were based on a random probability sample of 1985 unaudited information returns stratified by asset level. The sample was drawn from a multi-year sample frame of 123,501 organizations based on the latest return filed by each. Consequently, the sampling frame of 123,501 organizations included some whose most recent return filed was for a year prior to 1985. The rates in the sample design ranged from .0021 for returns with assets of less than \$500,000 to 1.00 for returns of organizations with assts of \$10,000,000 or more. A sample of 6,526 returns was drawn from the frame, and either a 1985 return was secured or a determination was made that there was no 1985 return. For the final study sample, to compensate for the fact that not all 1985 returns were secured, the sample weight was increased for the asset classes under \$10,000,000. For returns of organizations with assets of \$10,000,000 or more, all of which were to be selected, prior-year returns of the same organization were substituted in some cases and, in other instances, a weight of slightly more than one applied to compensate for other cases in which neither the current or prior year returns was located.

Because the data in this article are estimates based on a sample, they are subject to sampling and nonsampling error. To use the statistical data properly, the magnitude of the sampling error should be known. The size of the sampling error is estimated by the approximate coefficients of variation (CV's) as shown in Figure J. The approximate CV's shown here are intended only as a general indication of the reliability of the data. For a number other than those

Figure J.—Coefficient of Variation for Number of Returns Determined for Specified Asset-Size Classes

Coefficient of variation	Under \$500,000 or blank	\$500,000 under \$2,500,000	\$2,500,000 under \$10,000,000
	(1)	(2)	(3)
0.025	80,800	17,600	5,300
0.050	61,600	13,700	2,600
0.075	44,100	10,000	1,400
0.100	31,600	7,200	800
0.150	17,400	4,000	400
0.200	10,700	2,500	200

shown below, the corresponding CV's can be estimated by interpolation.

NOTES AND REFERENCES

- [1] See Hilgert, Cecelia, "Nonprofit Charitable Organizations, 1983," *Statistics of Income Bulletin*, Winter 1985-86, Volume 5, Number 3.
- [2] The total number of tax-exempt organizations, including those not required to file Form 990, was obtained from the Internal Revenue Service Exempt Organizations Business Master File, Monthly Exempt Organizations Statistical Summary, unpublished tables.
- [3] See Riley, Margaret, "Private Foundation Returns, 1985," *Statistics of Income Bulletin*, Summer 1989, Volume 9, Number 1.
- [4] All inflation-adjusted figures cited in this article were derived using the Gross National Product Implicit Price Deflator, 1982 = 100, calculated by the U.S. Department of Commerce, Bureau of Economic Analysis, and published in the Economic Report of the President, 1989.
- [5] For additional information, see Gross, Malvern J., Jr., and Warshauer, William J., Jr., *Financial and Accounting Guide for Nonprofit Organizations*, 3rd ed., John Wiley & Sons, 1983.
- [6] See Mahler, Susan, and Skelly, Daniel F., "Non-profit Charitable Organizations: A Decade of Change (1975-1985)," *Statistics of Income and Related Administrative Research: 1989*, U.S. Department of the Treasury, Internal Revenue Service.
- [7] A parent organization could file a return for affiliated organizations that were subject to the parent's control and were tax-exempt under a current group exemption letter. All the organizations on a group return had to have the same accounting period.

Table 2.—Returns of Tax-Exempt Section 501(C)(3) Organizations: Selected Income and Balance Sheet Items, by State, 1985¹—Continued

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

State	Selected receipts—continued				Total expenses	Selected expenses			
	Program service revenue		Membership dues and assessments			Program service		Fundraising	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)		(15)	(16)	(17)	(18)
United States, total	65,732	167,893,094	27,517	3,751,104	244,214,146	100,497	206,594,040	27,531	2,226,224
Alabama.....	858	1,645,597	25	14,123	2,156,153	887	1,853,397	40	7,763
Alaska.....	28	62,938	488	18,738	140,829	524	118,218	11	1,181
Arizona.....	215	1,226,425	22	8,769	1,694,798	240	1,405,707	30	19,411
Arkansas.....	940	928,415	252	16,414	1,177,137	952	942,994	133	7,395
California.....	6,305	20,448,731	3,500	552,456	26,277,709	11,320	22,788,085	2,286	307,829
Colorado.....	349	2,074,896	120	14,517	2,753,214	863	2,275,130	288	30,119
Connecticut.....	1,629	3,076,495	527	79,225	4,057,889	1,889	3,471,008	833	62,266
Delaware.....	28	506,581	14	14,435	645,325	32	516,774	6	2,488
District of Columbia.....	1,815	3,126,818	283	518,971	5,892,757	2,378	5,169,873	1,154	69,287
Florida.....	2,703	5,826,814	1,015	47,984	9,180,362	4,036	7,616,089	603	54,349
Georgia.....	415	2,427,391	193	123,769	3,643,292	1,322	3,098,063	226	31,078
Hawaii.....	283	461,444	2	504	894,628	401	657,531	140	10,261
Idaho.....	30	223,433	0	(²)	564,895	146	511,395	6	892
Illinois.....	2,868	9,933,704	225	124,716	14,025,030	4,569	12,148,814	1,884	109,957
Indiana.....	2,785	3,887,918	538	56,221	5,124,701	4,009	4,187,385	1,103	40,554
Iowa.....	747	1,407,290	129	51,741	1,691,843	1,268	1,298,216	555	14,165
Kansas.....	232	1,112,566	24	15,147	1,309,693	732	1,132,590	519	6,869
Kentucky.....	293	1,561,129	499	7,175	1,842,637	418	1,608,023	35	11,495
Louisiana.....	94	1,418,540	23	29,874	2,176,073	712	1,716,987	18	5,362
Maine.....	583	782,080	486	2,290	886,454	595	697,848	20	3,649
Maryland.....	1,846	2,533,350	2,094	337,807	3,180,581	2,466	2,496,598	88	16,031
Massachusetts.....	3,176	8,201,630	1,208	83,340	13,139,972	4,932	11,211,256	873	97,733
Michigan.....	2,770	7,208,901	393	221,290	8,653,522	4,437	6,814,113	1,360	47,114
Minnesota.....	1,371	2,279,031	126	20,392	3,320,131	1,514	2,991,035	308	31,117
Mississippi.....	90	782,210	115	2,263	1,049,344	698	943,114	25	3,019
Missouri.....	1,522	4,355,578	649	88,390	5,383,045	1,781	4,536,585	229	25,596
Montana.....	35	365,874	1	37	387,355	35	337,958	4	2,116
Nebraska.....	41	617,180	5	4,834	797,182	80	671,254	47	13,569
Nevada.....	25	104,736	1	39	132,124	25	103,480	3	129
New Hampshire.....	159	662,896	128	18,731	871,711	297	649,003	133	16,188
New Jersey.....	2,119	4,960,180	1,021	58,452	6,582,313	2,741	5,134,391	977	55,455
New Mexico.....	56	394,491	1	48	498,887	68	368,508	23	790
New York.....	7,752	20,368,577	3,841	445,045	42,682,613	10,288	38,098,696	3,930	452,207
North Carolina.....	1,914	3,117,146	16	11,904	4,560,708	3,068	4,110,922	324	26,021
North Dakota.....	44	672,027	116	226	688,785	55	592,130	14	1,635
Ohio.....	2,484	7,686,305	2,048	125,888	10,016,446	5,668	8,002,108	1,861	45,566
Oklahoma.....	822	1,156,668	617	21,254	1,823,080	1,689	1,441,416	1,005	11,632
Oregon.....	1,306	1,437,691	15	3,762	1,799,892	2,285	1,561,378	521	17,042
Pennsylvania.....	4,675	15,370,967	2,026	94,999	18,786,919	5,961	15,821,697	2,096	265,947
Puerto Rico.....	11	62,247	0	(²)	116,003	11	102,826	0	(²)
Rhode Island.....	563	854,584	657	54,486	1,171,878	692	1,007,434	159	8,808
South Carolina.....	75	827,578	23	12,246	963,417	90	712,092	26	5,244
South Dakota.....	401	729,995	230	22,648	815,521	412	698,333	128	3,952
Tennessee.....	2,044	2,751,962	972	16,227	3,519,204	2,065	2,944,403	306	38,355
Texas.....	2,265	6,264,475	1,373	182,433	9,073,236	4,616	7,442,057	1,036	96,505
Utah.....	130	689,331	0	(²)	1,002,875	131	937,949	1	674
Vermont.....	624	239,013	1	29	288,803	633	224,155	501	1,551
Virginia.....	1,470	2,924,180	51	93,807	4,939,332	1,667	3,924,411	294	70,018
Washington.....	1,711	3,151,480	618	7,311	3,740,152	2,685	3,034,789	524	15,755
West Virginia.....	190	997,696	496	9,923	1,263,182	689	1,132,878	506	5,954
Wisconsin.....	732	2,782,192	289	29,822	3,253,821	1,261	2,648,373	286	23,876
Wyoming.....	13	27,145	0	(²)	42,287	26	38,857	2	183
Foreign ³	98	1,176,573	23	86,394	3,534,409	134	2,645,710	50	30,271

Footnote(s) at end of table.

Nonprofit Charitable Organizations, 1985

Table 2.—Returns of Tax-Exempt Section 501(C)(3) Organizations: Selected Income and Balance Sheet Items, by State, 1985¹—Continued

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

State	Information items				
	Total assets		Total liabilities	Total liabilities and fund balance/net worth	
	Number of returns	Amount		Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)
United States, total	105,479	423,544,289	186,389,508	106,449	423,544,288
Alabama	888	3,219,111	1,567,559	888	3,219,112
Alaska	525	450,788	266,253	525	450,788
Arizona	263	2,647,535	1,681,747	263	2,647,535
Arkansas	953	2,133,676	753,164	953	2,133,676
California	11,729	35,338,635	15,212,838	12,214	35,338,635
Colorado	1,350	4,266,629	1,763,264	1,350	4,266,629
Connecticut	1,893	10,200,195	2,103,289	1,893	10,200,195
Delaware	32	1,876,497	488,110	32	1,876,497
District of Columbia	2,393	7,847,750	2,841,734	2,393	7,847,750
Florida	4,073	13,176,175	5,283,928	4,073	13,176,175
Georgia	1,335	6,380,303	1,624,167	1,335	6,380,303
Hawaii	402	2,073,588	555,326	402	2,073,588
Idaho	146	634,545	237,464	146	634,545
Illinois	4,595	20,864,363	7,805,152	4,595	20,864,363
Indiana	4,023	8,414,805	3,277,851	4,023	8,414,805
Iowa	1,270	3,330,494	1,311,897	1,270	3,330,494
Kansas	732	2,350,782	786,630	732	2,350,782
Kentucky	928	3,485,375	1,424,019	928	3,485,375
Louisiana	714	3,728,639	1,575,802	714	3,728,639
Maine	1,080	1,425,314	525,302	1,080	1,425,314
Maryland	2,967	5,266,257	1,919,638	2,967	5,266,257
Massachusetts	5,056	25,188,329	8,170,043	5,056	25,188,329
Michigan	4,444	11,710,275	4,691,734	4,444	11,710,275
Minnesota	1,516	5,762,684	2,476,046	1,516	5,762,684
Mississippi	698	1,872,503	659,622	698	1,872,503
Missouri	2,289	9,712,560	3,369,242	2,289	9,712,560
Montana	45	724,254	393,391	45	724,254
Nebraska	80	2,317,547	753,232	80	2,317,547
Nevada	25	316,788	114,435	25	316,788
New Hampshire	298	2,485,996	777,197	298	2,485,996
New Jersey	2,790	11,383,838	4,586,450	2,790	11,383,838
New Mexico	81	1,205,533	531,764	81	1,205,533
New York	10,951	90,535,565	63,074,754	11,436	90,535,564
North Carolina	3,069	7,509,212	1,988,192	3,069	7,509,212
North Dakota	170	1,033,933	559,480	170	1,033,933
Ohio	6,181	16,810,864	6,095,243	6,181	16,810,863
Oklahoma	1,708	4,474,764	1,483,278	1,708	4,474,764
Oregon	2,286	2,576,707	1,112,531	2,286	2,576,707
Pennsylvania	6,049	27,097,883	10,984,867	6,049	27,097,882
Puerto Rico	11	122,252	57,987	11	122,252
Rhode Island	702	2,203,616	690,962	702	2,203,616
South Carolina	93	1,983,566	667,512	93	1,983,566
South Dakota	412	1,786,264	1,032,664	412	1,786,264
Tennessee	2,079	6,079,557	2,100,859	2,079	6,079,557
Texas	4,776	18,849,815	7,186,945	4,776	18,849,815
Utah	132	1,703,748	588,994	132	1,703,748
Vermont	635	839,483	237,295	635	839,483
Virginia	1,683	7,704,461	2,547,371	1,683	7,704,461
Washington	2,688	4,759,433	2,089,615	2,688	4,759,433
West Virginia	691	1,924,704	738,602	691	1,924,704
Wisconsin	1,381	6,541,375	2,190,585	1,381	6,541,375
Wyoming	26	210,418	63,022	26	210,418
Foreign ³	143	7,004,908	1,370,458	143	7,004,908

¹ Excluding Private Foundations.² Less than \$500.³ Includes entities organized outside the United States that have received tax-exempt recognition under Internal Revenue Code section 501(c)(3) and that conduct part of their activities in the United States.

Note: Detail may not add to total because of rounding.

