

Charities and Other Tax-Exempt Organizations, 1998

by Paul Arnsberger

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code section 501(c)(3) filed over 207,000 information returns for Reporting Year 1998, an increase of 4 percent from the previous year. These organizations reported \$1.4 trillion in assets, a decrease of 6 percent from 1997, and \$752.0 billion in revenue, slightly less than the previous year. Decreases in assets, revenue, and certain other items can be attributed to two very large, related organizations that filed returns for 1997, but not for 1998. The Teachers Insurance Annuity Association and the College Retirement Equities Fund (collectively known as TIAA-CREF) are pension organizations whose tax-exemption was revoked under The Taxpayer Relief Act of 1997 [1,2]. If these two organizations are excluded from the 1997 data, the total assets and revenue of 501(c)(3) organizations would have increased by 10 percent and 6 percent, respectively, for 1998 [Figure A]. The statistics in this article exclude private foundations, most organizations with receipts totaling less than \$25,000, as well as most churches and certain other types of religious organizations.

Data for certain other organizations with tax-exempt status under Code sections 501(c)(4) through (9) are also presented in this article. Such organizations are generally diverse both in function and financial character. For 1998, voluntary employee benefit associations, exempt under Code section 501(c)(9),

reported assets of \$109.7 billion and revenue of \$86.7 billion, larger amounts than those registered by organizations classified under each of the Code sections, 501(c)(4) through (8).

The statistics for charities and other tax-exempt organizations reported in this article are based on data

compiled from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990-EZ, the short-form version of this information return. The latter form may be completed by smaller organizations, those with end-of-year assets of less than \$250,000 and gross receipts of \$25,000 to \$100,000. Only condensed income statements and balance sheets are required of filers of Form 990-EZ. Forms 990-EZ accounted for 24 percent of the returns filed by organizations exempt under Code sections 501(c)(3) through (9) for Reporting Year 1998.

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

In order to qualify for tax-exempt status, the purpose of the organization must be to serve the public good, as opposed to a private interest. Organizations that are exempt under Code section 501(c)(3) are those whose purposes are religious, charitable, scientific, literary, or educational. They may also foster national or international amateur sports competition, prevent cruelty to children or animals, or test for public safety. The activities of nonprofit organizations are limited in that they must further one or more of the purposes for which they were granted tax-exempt status. Examples of these "charitable" organizations include nonprofit hospitals, educational institutions, youth organizations, community fundraising campaigns, public charities, local housing organizations, historical societies, and environmental preservation groups. These organizations may not distribute net earnings to a private shareholder or individual. Participation by an exempt organization in activities that can influence legislation, or in a political campaign on behalf of, or in opposition to, any candidate, is also restricted. Generally, contributions to the organization are tax-deductible to the donor [3].

Of the 607,906 active nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) under Code section 501(c)(3), some 207,272 filed returns for accounting periods that began in 1998 [4]. Those not required to file included churches and certain other religious organizations, as well as organizations with annual gross receipts totaling less than \$25,000 [5]. Nonprofit private foundations tax-exempt under Code section 501(c)(3) are required to file separately, on Form 990-PF, *Return of Private Foundation* [6]. The number of

Decreases in assets, revenue, and certain other items can be attributed to two very large, related organizations that filed returns for 1997, but not for 1998.

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Figure A

Selected Items for Nonprofit Charitable Organizations, Reporting Years 1997 and 1998, Including Adjusted 1997 Data

[Money amounts in millions of dollars]

Item	1997	1998	Percentage change, 1997-1998	1997 adjusted ¹	1998	Percentage change, 1997-1998
	(1)	(2)	(3)	(4)	(5)	(6)
Total assets.....	1,438,977	1,351,541	-6.1	1,224,629	1,351,541	10.4
Total liabilities.....	624,978	459,188	-26.5	416,407	459,188	10.3
Total fund balance or net worth.....	813,998	892,353	9.6	808,222	892,353	10.4
Total revenue.....	754,616	752,044	-0.3	707,043	752,044	6.4
Program service revenue.....	486,407	502,832	3.4	470,520	502,832	6.9
Contributions, gifts, and grants.....	146,171	161,751	10.7	146,171	161,751	10.7
Investment income ²	37,040	28,562	-22.9	27,923	28,562	2.3
Other.....	84,998	58,898	-30.7	62,429	58,898	-5.7
Total expenses.....	677,143	684,566	1.1	629,570	684,566	8.7
Excess of revenue over expenses (net).....	77,473	67,478	-12.9	77,473	67,478	-12.9

¹ The adjusted 1997 data exclude two very large organizations that filed returns for 1997, but not for 1998: The Teachers Insurance Annuity Association (TIAA) and the College Retirement Equities Fund (CREF) are pension organizations whose 1997 assets totalled \$214 billion. Their exempt status was revoked under the Taxpayer Relief Act of 1997.

² Includes "interest on savings and temporary cash investments," "dividends and interest from securities," and "other investment income" from Form 990 and "investment income (loss)" from Form 990-EZ.

NOTES: Data are from both Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations.

returns filed by nonprofit charitable organizations for 1998 was 4 percent more than for 1997 [7]. Form 990-EZ returns represented 22 percent of total returns filed.

Financial Characteristics of Nonprofit Charitable Organizations

Although 64 percent of the returns filed by section 501(c)(3) organizations were filed by organizations with assets of less than \$500,000, these organizations held only 1 percent of the total assets and reported only 4 percent of total revenue (Figure B). In comparison, larger organizations, those with assets of \$10 million or more, represented less than 6 percent of the returns filed, but accounted for 88 percent of the total asset holdings and 80 percent of the total revenue reported.

The assets of all nonprofit charitable organizations filing Forms 990 and 990-EZ for 1998 totalled \$1.4 trillion. "Cash, savings, and investments" was the primary component of assets for these organizations, accounting for 55 percent of the total. "Land, buildings, and equipment" owned by nonprofits (but not for investment purposes) represented 19 percent of total assets [8]. The total fund balance (also

called "net assets") of Form 990 and 990-EZ filers increased 10 percent to \$892.4 billion for 1998.

The nonprofit charitable organizations in this study reported total revenue of \$752.0 billion for 1998. "Program service revenue" was the major source of revenue for these organizations. This revenue is comprised of the fees collected by organizations in support of their tax-exempt purposes and includes such income as tuition and fees at educational institutions, hospital patient charges (including Medicare and Medicaid payments), admission fees collected by museums or community performing arts groups, YMCA/YWCA activity fees, and payments received for insurance and retirement coverage by selected pension and annuity funds. Overall, program service revenue totalled \$502.8 billion, a 3-percent increase from 1997. (With TIAA-CREF excluded from the 1997 data, program service revenue increased 7 percent.) Figure C illustrates the types of revenue reported by organizations of different sizes. The largest organizations, those with assets of \$10 million or more, received 72 percent of their total revenue from program service revenue, a larger percentage than that for organizations with lesser amounts of total assets.

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Figure B

Nonprofit Charitable Organizations, by Size of Total Assets and Total Revenue, Reporting Year 1998

(Money amounts are in millions of dollars)

Size of organization	Returns		Total assets		Total fund balance		Total revenue	
	Number	Percentage of total	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Size of total assets								
Total	207,273	100.0	1,351,541	100.0	892,353	100.0	752,044	100.0
Under \$100,000 ¹	80,634	38.9	2,713	0.2	1,513	0.2	9,621	1.3
\$100,000 under \$500,000.....	52,450	25.3	12,982	1.0	9,559	1.1	19,493	2.6
\$500,000 under \$1,000,000.....	20,721	10.0	14,801	1.1	10,945	1.2	14,891	2.0
\$1,000,000 under \$10,000,000.....	41,173	19.9	130,764	9.7	84,203	9.4	107,601	14.3
\$10,000,000 under \$50,000,000.....	8,291	4.0	178,589	13.2	113,449	12.7	109,463	14.6
\$50,000,000 or more.....	4,004	1.9	1,011,692	74.9	672,685	75.4	490,974	65.3
Size of total revenue								
Total	207,273	100.0	1,351,541	100.0	892,353	100.0	752,044	100.0
Under \$100,000 ²	76,297	36.8	13,414	1.0	9,072	1.0	3,847	0.5
\$100,000 under \$500,000.....	65,182	31.4	35,414	2.6	25,778	2.9	16,021	2.1
\$500,000 under \$1,000,000.....	21,863	10.5	31,523	2.3	20,964	2.3	15,643	2.1
\$1,000,000 under \$10,000,000.....	35,060	16.9	198,708	14.7	135,144	15.1	109,862	14.6
\$10,000,000 under \$50,000,000.....	6,410	3.1	257,822	19.1	167,263	18.7	133,576	17.8
\$50,000,000 or more.....	2,461	1.2	814,660	60.3	534,133	59.9	473,095	62.9

¹ Includes returns with zero assets or assets not reported.

² Includes returns with no revenue or revenue not reported.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations.

Total expenses, as reported on Forms 990 and 990-EZ, rose slightly to \$684.6 billion for 1998. “Salaries, other compensation, and employee benefits,” the largest expense category for nonprofit charitable organizations, increased by 10 percent, to \$305.7 billion. “Grants and similar amounts paid” decreased by nearly half, from \$85.4 billion for 1997 to \$44.7 billion for 1998. Nearly all of this decrease can be attributed to TIAA-CREF, which reported a total \$46.7 billion in grants for 1997 but did not file for 1998.

On Form 990 (but not on Form 990-EZ), expenses for nonprofit charitable organizations are distributed among four areas: program services, fundraising, management and general, and payments to affiliates. Briefly, program service expenses are those associated with activities that further an organization’s exempt purpose; fundraising expenses are those incurred in soliciting contributions, gifts, and grants; and management and general expenses include those administrative and overhead costs which are not specifically related to program services or fundraising activities. Within these three broad areas are specific categories such as salaries and wages,

grants and allocations, professional fees, and occupancy. The fourth area includes payments to organizations closely related to the reporting organizations, such as support and dues payments by local chapters to State and national agencies. Program service expenses accounted for the vast majority (85 percent) of total expenses reported by filers of Form 990; management and general expenses totaled 12 percent; and fundraising expenses and payments to affiliates, combined, accounted for less than 2 percent.

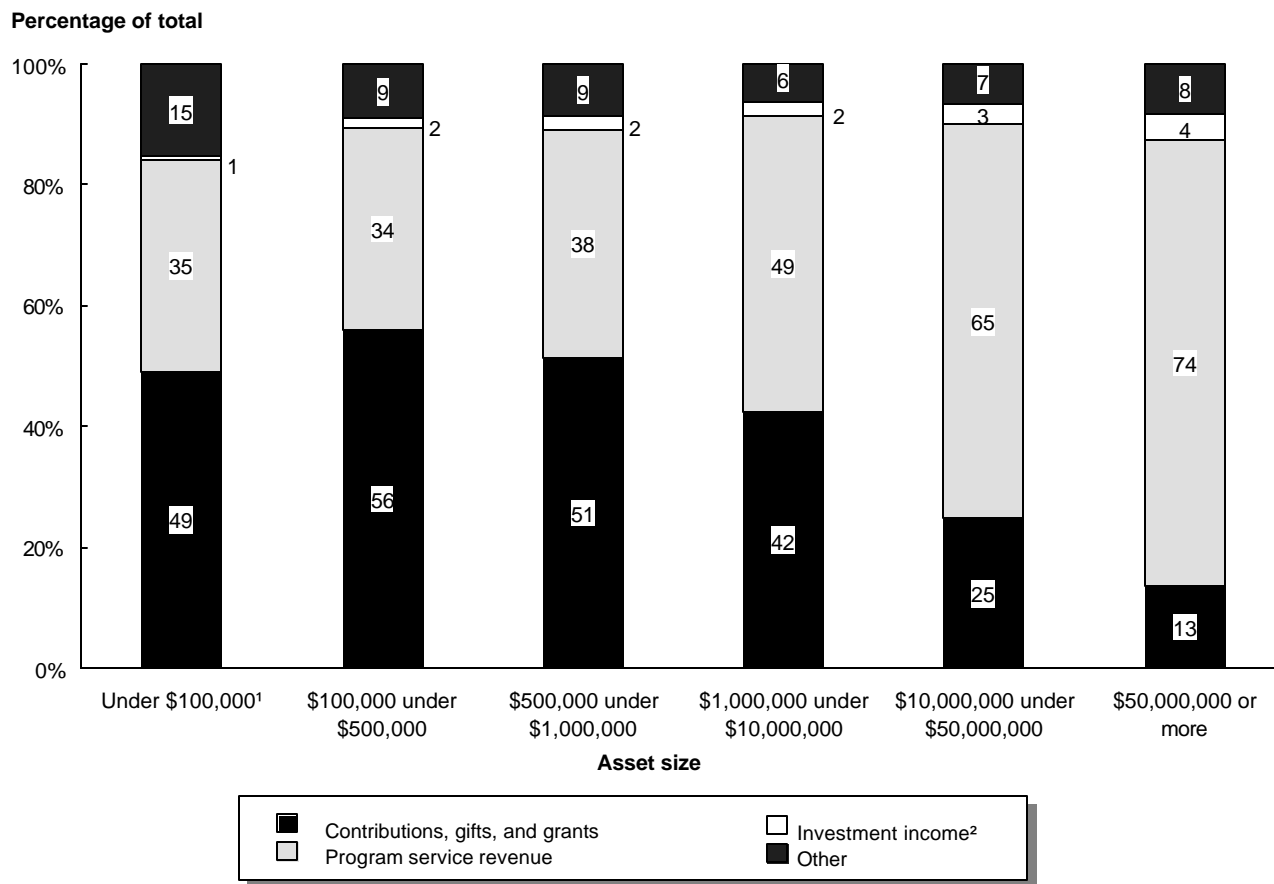
Nonprofit Charitable Organizations Classified by NTEE Codes

The National Taxonomy of Exempt Entities (NTEE) is a classification system developed by the National Center for Charitable Statistics, which classifies organizations by institutional purpose and major programs and activities [9]. It recognizes 26 major groups, which are aggregated into 10 program categories, as shown in Figure D. Within each program category is a wide diversity in types of organizations conducting the different functions. The organizations were coded for statistics on the basis of information provided on their Forms 990 and 990-EZ.

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Figure C

Sources of Nonprofit Charitable Organization Revenue, by Asset Size, Reporting Year 1998



¹ Includes returns with zero assets or assets not reported.

² Includes "interest on savings and temporary cash investments," "dividends and interest from securities," and "other investment income" from Form 990 and "investment income" from Form 990-EZ.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations.

Based on the NTEE classification, health was the dominant program category in terms of revenue, accounting for 56 percent of the total. Organizations in the health category also held the largest portion of total assets (41 percent). This category includes organizations that promote the wellness of individuals, the general treatment and prevention of disease or illness (including also mental health and illness), and the medical rehabilitation of people with physical disabilities. Examples are hospitals; nursing or convalescent facilities; health support services, such as

blood banks, organ banks, and emergency medical transport services; health care financing activities; substance abuse treatment services; organizations that study ethics or promote the practice of ethical behavior in medical care and research; health associations active in the prevention or treatment of diseases; and medical research. Eighty-six percent of the total revenue for nonprofit charitable organizations in the health category was derived from program services.

The education program category includes higher

Figure D

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Reporting Year 1998

[Money amounts are in millions of dollars]

NTEE major category ¹	Number of returns	Total assets	Total fund balance or net worth	Revenue			Total expenses	Excess of revenue over expenses (net)
				Total	Contributions, gifts, and grants	Program service revenue		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	207,273	1,351,541	892,353	752,044	161,751	502,832	684,566	67,478
Arts, culture, and humanities.....	23,336	53,029	45,733	20,125	10,178	5,125	15,800	4,325
Education.....	37,124	441,543	350,313	149,995	43,425	75,835	121,984	28,011
Environment, animals.....	7,671	18,307	15,162	7,467	4,315	1,470	5,700	1,768
Health.....	30,373	554,813	302,669	418,175	28,014	361,008	402,151	16,024
Human services.....	78,311	146,249	77,242	101,453	42,992	48,100	95,079	6,374
International, foreign affairs.....	1,764	7,854	5,641	7,144	6,168	563	6,548	595
Mutual, membership benefit.....	526	13,044	10,966	2,422	324	1,012	1,603	819
Public, societal benefit.....	17,196	103,592	73,674	38,539	21,903	8,805	29,898	8,641
Religion related.....	10,660	12,983	10,842	6,653	4,415	866	5,750	903
Unknown, unclassified.....	312	128	112	70	16	49	53	17

¹ The National Taxonomy of Exempt Entities (NTEE) is a classification system that uses 26 major field areas that are aggregated into 10 categories, shown above. It was developed by the National Center for Charitable Statistics. The codes describe the purposes and activities of the organizations.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

education, elementary and secondary schools, correspondence schools, libraries, educational testing services, organizations providing opportunities for continuing education outside the framework of formal education, and student services and organizations. Education ranked a distant second in terms of revenue, which totaled \$150.0 billion. This category also accounted for \$441.5 billion in assets—nearly one-third of the total for nonprofit charitable organizations.

Thirty-eight percent of the organizations that filed Forms 990 and 990-EZ for 1998 were classified as human service organizations. Program service revenue (\$48.1 billion) and contributions, gifts, and grants received (\$43.0 billion) together represented nearly all of the total revenue reported by these organizations. This category was comprised of organizations in several classifications performing a broad range of services focused on specific needs within the community: housing and shelter programs, including housing, construction, management, and services to assist in locating, acquiring, or sustaining housing; job training and placement services; public safety, disaster preparedness, and relief services, including activities related to the effects of disasters and the provid-

ing of relief to accident victims; recreation and sports programs provided by organizations for camps, parks, and playgrounds, and amateur sports activities; crime prevention and legal services; and multipurpose organizations which provide a broad range of social or human services to individuals and families. (Included in this last category are such organizations as the American Red Cross, Salvation Army, Urban League, and YMCA's/YWCA's.)

The mutual, membership benefit category, which in the past was dominated by TIAA-CREF—the two organizations that accounted for 96 percent of the category's total assets in 1997—reported large decreases in assets, liabilities, revenue, and expenses for 1998.

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

The statistics presented in this section are based on Forms 990 and 990-EZ filed by organizations tax-exempt under Code sections 501(c)(4) through (9) [10]. Figure E provides general descriptions of the organizations included under these sections. Unlike the nonprofit charitable organizations that are tax-

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Figure E

Types of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9)

Internal Revenue Code section	Description of organization	General nature of activities
501(c)(3)	Religious, educational, charitable, scientific, or literary organizations; testing for public safety organizations. Also, organizations preventing cruelty to children or animals, or fostering national or international amateur sports competition	Activities of a nature implied by the description of the class of organization
501(c)(4)	Civic leagues, social welfare organizations, and local associations of employees	Promotion of community welfare and activities, net earnings from which are devoted to charitable, educational, or recreational purposes
501(c)(5)	Labor, agriculture, and horticultural organizations	Educational or instructive groups whose purpose is to improve conditions of work, products, and efficiency
501(c)(6)	Business leagues, chambers of commerce, and real estate boards	Improving conditions in one or more lines of business
501(c)(7)	Social and recreational clubs	Pleasure, recreational, and social activities
501(c)(8)	Fraternal beneficiary societies and associations	Lodges providing for payment of life, sickness, accident, or other benefits to members
501(c)(9)	Voluntary employee beneficiary associations	Providing for payment of life, sickness, accident, or other benefits to members

exempt under Code section 501(c)(3), most contributions to these organizations are not tax-deductible. Financial data for organizations covered by these six Code sections are presented in Tables 2, 3, and 4.

Highlights of Financial Data

Voluntary employee beneficiary associations, Code section 501(c)(9), reported \$109.7 billion in assets for

1998, considerably more than organizations exempt under sections 501(c)(4) through (8) (Figure F). This amount represented an increase of 16 percent from Reporting Year 1997. Fraternal beneficiary societies, section 501(c)(8), and civic leagues and social welfare associations, section 501(c)(4), reported \$65.2 billion and \$54.7 billion in assets, respectively, for 1998. With the exception of social and recre-

Figure F

Selected Items for Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(4)-(9), Reporting Year 1998

[Money amounts are in millions of dollars]

Internal Revenue Code section	Number of returns	Total assets	Total liabilities	Total fund balance or net worth	Total revenue	Total expenses
	(1)	(2)	(3)	(4)	(5)	(6)
501(c)(4).....	21,801	54,647	36,322	18,325	39,346	37,827
501(c)(5).....	20,818	19,801	3,370	16,431	15,222	14,115
501(c)(6).....	27,279	38,829	19,254	19,575	24,012	23,207
501(c)(7).....	16,541	15,149	4,504	10,644	8,348	8,015
501(c)(8).....	7,698	65,193	55,502	9,691	11,693	10,994
501(c)(9).....	9,200	109,726	19,289	90,438	86,746	78,113

NOTE: Data are from Forms 990 and 990-EZ and exclude most organizations with receipts less than \$25,000.

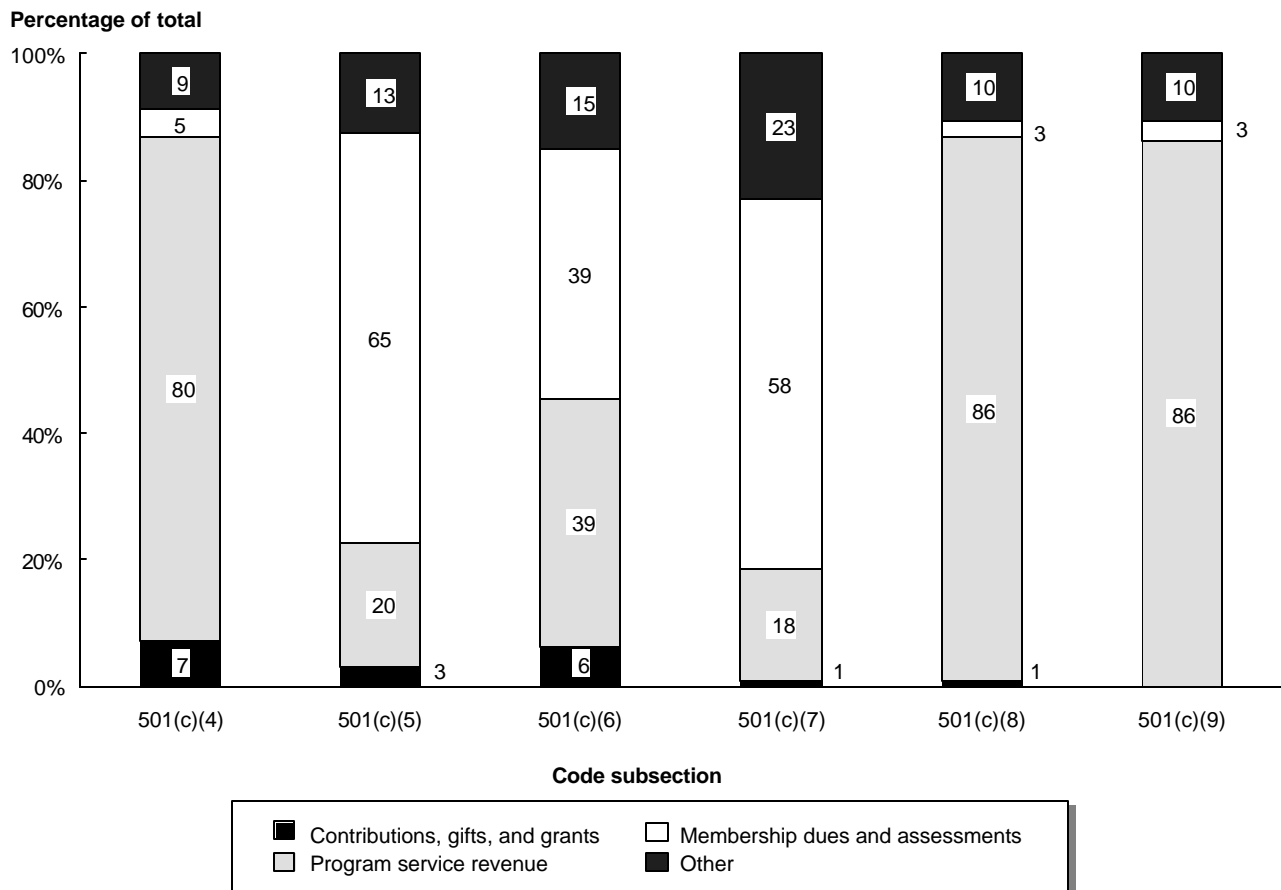
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ational clubs, section 501(c)(7), the majority of the asset holdings by organizations under these six Code sections was reported by the largest organizations (those with assets of \$10 million or more); for social and recreational clubs, however, the largest organizations reported just 29 percent of total assets. Social and recreational clubs differed from other types of organizations in the components of their assets as well. While organizations exempt under Code sections (c)(4), (5), (6), (8), and (9) held the majority of their assets in the form of cash, savings, and investments, social and recreational clubs reported 64 percent of their assets as land and buildings.

In terms of revenue, voluntary employee beneficiary associations, section 501(c)(9), were also the largest of the six categories, with \$86.7 billion, a slight increase from 1997. Civic leagues and social welfare organizations, section 501(c)(4), ranked a distant second in terms of revenue, with \$39.3 billion, an increase of 10 percent from the previous year. Program service revenue was the primary source of income for three types of organizations: civic leagues and social welfare organizations, section 501(c)(4); fraternal beneficiary societies, section 501(c)(8); and voluntary employee beneficiary associations, section 501(c)(9) (Figure G). These three types of organiza-

Figure G

Sources of Revenue of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(4)-(9), Reporting Year, 1998



NOTES: Data are from Forms 990 and 990-EZ and exclude most organizations with receipts less than \$25,000. Detail may not add to 100 percent because of rounding.

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tions reported at least three-fourths of their revenue from program services. Membership dues and assessments were the principal source of revenue for labor, agricultural, and horticultural organizations, section 501(c)(5); and social and recreational clubs, section 501(c)(7). Unlike nonprofit charities exempt under 501(c)(3), contributions, gifts, and grants were a minor source of income for those organizations tax-exempt under sections 501(c)(4) through (9).

Organizations Filing Form 990-EZ

Form 990-EZ may be filed by organizations that are tax-exempt under Internal Revenue Code section 501(c), with annual gross receipts of less than \$100,000 and assets under \$250,000. The form was introduced for Reporting Year 1989, and its use has grown steadily each year. Form 990-EZ requires less detailed reporting than the long form, especially on the balance sheet portion of the return.

Table 4 presents detailed data on Form 990-EZ filers, by Internal Revenue Code section. With the exception of voluntary employee beneficiary associations, Forms 990-EZ represented between 22 percent and 36 percent of all information returns filed for 1998. (The short form accounted for only 4 percent of the total number of returns filed by organizations exempt under 501(c)(9).) Nonprofit charitable organizations reporting on Form 990-EZ accounted for very small proportions of total assets. Only labor, agricultural, and horticultural organizations, section 501(c)(5), and social and recreational clubs, section 501(c)(7), reported more than 2 percent of their total assets on Form 990-EZ. The assets of nonprofit charitable organizations that filed Form 990-EZ represented just one-tenth of one percent of the total assets of reporting organizations exempt under section 501(c)(3). (Data for organizations that were eligible to file Form 990-EZ but filed the longer Form 990 instead are included with the data for filers of Form 990.)

Summary

For 1998, nonprofit charitable organizations (excluding private foundations) tax-exempt under section 501(c)(3) reported \$1.4 trillion in total assets and \$752.0 billion in revenue. The number of returns filed by these organizations was 207,272, including both the longer Form 990 and the shorter Form 990-EZ. Two large organizations that were responsible for a

significant amount of nonprofit sector financial activity in 1997 did not file Form 990 returns for 1998.

Program service revenue, the fees received for the programs conducted in support of the purposes for which the tax exemptions under section 501(c)(3) were granted, was \$502.8 billion for Reporting Year 1998. It represented two-thirds of the total revenue reported by charitable organizations. Contributions, gifts, and grants increased by 11 percent to \$161.8 billion. This source of revenue accounted for over one-half of the total revenue of organizations with asset holdings of less than \$1 million, but for a much smaller share of the total revenue of the larger organizations. Expenses rose by 1 percent to \$684.6 billion.

Using the National Taxonomy of Exempt Entities codes (which classify organizations by institutional purpose and major programs and activities), health care was the predominant major category, accounting for 41 percent of the assets and 56 percent of total revenue reported by nonprofit charitable organizations.

Organizations exempt under Internal Revenue Code sections 501(c)(4) through (9) are diverse in both their purposes and financial characteristics. Voluntary employee beneficiary associations, section 501(c)(9), led these organizations in terms of both assets and revenue, with totals of \$109.7 billion and \$86.7 billion, respectively. Program service revenue was the principal source of revenue and consisted of payments for health and welfare benefits. Membership dues and assessments were the principal source of revenue for labor, agricultural, and horticultural organizations, section 501(c)(5); and social and recreational clubs, section 501(c)(7).

Data Sources and Limitations

The statistics in this article are based on a sample of the 1998 Forms 990, *Return of Organization Exempt From Income Tax*, and Forms 990-EZ, *Short Form Return of Organization Exempt From Income Tax*. Organizations used the 1998 forms when their accounting periods ended any time between December 31, 1998, and November 30, 1999. The sample did not include private foundations, which were required to file separate return forms. Most churches and certain other types of religious organizations were also excluded from the sample because they were not required to file a Form 990 or a Form 990-EZ. 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 was comprised of returns of organizations exempt under section 501(c)(3), and the second part contained organizations exempt under sections 501(c)(4) through (9). Returns of organizations tax-exempt under other Code sections were excluded. 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 strata based on size of total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 14,653 returns was selected from a population of 211,305. Sampling rates ranged from 1.06 percent for organizations reporting total assets less than \$500,000 to 100 percent for organizations with total assets of \$30,000,000 or more. For organizations filing under sections 501(c)(4) through (9), a sample of 9,795 returns was selected from a population of 105,635. Sampling rates ranged from 2.10 percent for organizations reporting total assets less than \$125,000 to 100 percent for organizations with assets of \$10,000,000 or more. The filing populations for these organizations included some returns of terminated organizations, returns of inactive organizations, duplicate returns, and returns of organizations filed with tax periods prior to 1998. However, these returns were not included in the final sample, nor in the estimated population counts.

Because the data are based on samples, they are subject to sampling error. In order to use these statistics properly, the magnitude of the sampling error, measured by the coefficient of variation (CV), should be taken into account. Figure H shows CV's for selected financial data. A discussion of methods for evaluating the nonsampling error can be found in the general Appendix of this issue.

Notes and References

- [1] Public Law 105-34, Section 1042.
- [2] Because Forms 990 and 990-EZ on which tax-exempt organizations report their financial

Figure H

Coefficients of Variation for Selected Items, by Selected Internal Revenue Code Sections, Reporting Year 1998

Internal Revenue Code section	Total revenue	Total expenses	Total assets	Total liabilities
	Coefficient of variation (percentages)			
	(1)	(2)	(3)	(4)
501(c)(3).....	0.42	0.47	0.07	0.29
501(c)(4).....	0.86	0.89	0.41	0.41
501(c)(5).....	2.08	2.17	1.10	2.11
501(c)(6).....	1.64	1.67	0.66	0.60
501(c)(7).....	2.33	2.42	1.69	2.47
501(c)(8).....	0.70	0.72	0.21	0.09
501(c)(9).....	3.94	4.60	0.24	1.02

NOTE: Data are from Forms 990 and 990-EZ and exclude most organizations with receipts less than \$25,000.

information are public documents, the names of individual organizations can be used in this article.

- [3] For more information on the requirements for tax-exemption under 501(c)(3) and other Code sections, see Internal Revenue Service Publication 557: *Tax-Exempt Status for Your Organization*.
- [4] Data presented in this article are from 1998 Forms 990 and 990-EZ. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990-EZ, was obtained from the Internal Revenue Service Exempt Organizations Business Master File (December 1998) and does not include private foundations filing Form 990-PF, *Return of Private Foundation*.
- [5] The \$25,000 filing threshold is an average of an organization's gross receipts over the previous 3 years.
- [6] For information on private foundations, see Whitten, Melissa, "Private Foundations and Charitable Trusts, 1997," *Statistics of Income Bulletin*, Fall 2000, Volume 20, Number 2.
- [7] For data on previous years, see Arnsberger Paul, "Nonprofit Charitable Organizations, 1997," *Statistics of Income Bulletin*, Fall 2000, Volume 20, Number 2; and Arnsberger Paul, "Nonprofit Charitable Organizations, 1996,"

Charities and Other Tax-Exempt Organizations, 1998

Statistics of Income Bulletin, Winter 1999-2000, Volume 19, Number 3.

- [8] The Form 990 includes a detailed balance sheet on which organizations classify their assets among a number of different components. The balance sheet on the shorter Form 990-EZ provides for only three types of assets: cash, savings, and investments; land and buildings; and other assets. For the sake of consistency, the assets of organizations filing the long form are collapsed into these three categories. Detailed balance sheet data for Form 990 filers are provided in Tables 1 and 3. Form 990-EZ data can be found in Table 4.
- [9] For information on the National Taxonomy of Exempt Entities classification system, see

Hodgkinson, Virginia A.; Weitzman, Murray S.; et al., *Nonprofit Almanac, 1996-1997: Dimensions of the Independent Sector*, Jossey-Bass, Inc., 1996; Stevenson, David R.; Pollak, Thomas H.; Lampkin, Linda M.; et al., *State Nonprofit Almanac 1997: Profiles of Charitable Organizations*, The Urban Institute, 1997; and *The National Taxonomy of Exempt Entities Manual*, The Urban Institute, 1997.

- [10] Tax-exempt organizations are described under Sections 501(c)(1) through (21) of the Internal Revenue Code. The statistics in this article are based only on those tax-exempt under Sections 501(c)(3)-(9) because these organizations tend to constitute the bulk of the financial activity for the nonprofit sector.

SOURCE: IRS, *Statistics of Income Bulletin*, Fall 2001, Publication 1136 (Rev. 11-2001)

Charities and Other Tax-Exempt Organizations, 1998

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement 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	\$100,000 under \$500,000	\$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.....	162,559	41,026	47,345	20,721	41,173	8,291	4,004
Total assets.....	1,349,649,141	1,627,597	12,174,969	14,801,074	130,763,755	178,589,339	1,011,692,406
Cash.....	26,468,726	663,496	2,118,720	1,344,577	6,669,959	4,876,129	10,795,843
Savings and temporary cash investments.....	85,802,759	425,037	3,282,615	2,834,605	16,295,007	14,536,552	48,428,943
Accounts receivable (net).....	88,362,490	96,411	790,862	675,782	8,181,560	11,193,755	67,424,120
Pledges receivable (net).....	23,267,931	17,103	118,071	207,732	3,606,216	4,625,836	14,692,974
Grants receivable.....	8,877,250	72,421	501,284	307,982	2,667,564	1,609,279	3,718,721
Receivables due from officers, directors, trustees, and key employees.....	145,062	*4,349	*6,034	*9,600	20,149	29,320	75,609
Other notes and loans receivable.....	36,387,524	5,778	73,031	365,222	2,210,706	3,993,435	29,739,351
Inventories for sale or use.....	8,036,230	27,585	254,565	121,823	1,154,701	1,410,952	5,066,604
Prepaid expenses and deferred charges.....	11,636,203	18,230	88,864	104,661	1,072,984	1,673,417	8,678,046
Investments in securities.....	477,665,786	44,376	851,736	2,082,018	24,818,248	51,899,682	397,969,726
Investments in land, buildings, and equipment minus accumulated depreciation.....	22,788,752	39,411	495,394	889,655	5,479,305	4,442,135	11,442,852
Other investments.....	125,136,760	*4,840	359,170	604,387	7,264,522	12,459,076	104,444,765
Land, buildings, and equipment minus accumulated depreciation.....	350,830,765	184,957	2,924,355	4,792,729	46,153,060	56,050,392	240,725,273
Other assets.....	84,242,899	23,599	310,268	460,300	5,169,772	9,789,379	68,489,579
Total liabilities.....	459,050,478	1,117,897	3,367,970	3,856,220	46,561,207	65,140,109	339,007,074
Accounts payable.....	107,773,244	344,202	1,188,668	860,397	11,142,493	14,935,370	79,302,114
Grants payable.....	6,106,834	*11,948	77,004	81,035	1,003,678	1,200,472	3,732,697
Support and revenue designated for future periods.....	21,021,743	33,410	368,918	321,488	3,207,460	5,290,988	11,799,480
Loans from officers, directors, trustees, and key employees.....	588,290	55,284	96,041	*15,578	63,843	44,923	312,622
Tax-exempt bond liabilities.....	132,106,512	*23,065	*23,198	*24,421	2,437,610	11,820,267	117,777,951
Mortgages and other notes payable.....	118,715,576	566,356	1,150,636	2,283,651	24,021,085	22,347,094	68,346,755
Other liabilities.....	72,738,278	83,633	463,506	269,651	4,685,038	9,500,996	57,735,455
Total fund balance or net worth.....	890,598,662	509,699	8,806,998	10,944,854	84,202,548	113,449,230	672,685,333

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1998

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement 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	\$100,000 under \$500,000	\$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	749,890,036	7,741,810	19,218,784	14,891,394	107,600,699	109,463,343	490,974,005
Total contributions, gifts, and grants received	160,697,814	3,815,386	10,724,177	7,644,240	45,461,311	27,038,239	66,014,462
Contributions received from direct public support.....	83,359,695	2,396,955	4,656,398	3,959,995	18,247,299	15,878,979	38,220,069
Contributions received from indirect public support.....	12,711,938	289,614	541,754	817,317	2,594,349	1,818,937	6,649,969
Government grants.....	64,626,180	1,128,817	5,526,026	2,866,928	24,619,662	9,340,323	21,144,424
Program service revenue.....	502,340,167	2,932,009	6,508,224	5,633,413	52,818,119	71,487,532	362,960,870
Membership dues and assessments.....	6,724,723	240,003	633,393	327,431	1,365,728	1,318,960	2,839,209
Interest on savings and temporary cash investments.....	7,292,057	22,688	153,890	174,634	1,054,815	1,122,127	4,763,904
Dividends and interest from securities.....	18,136,080	5,002	73,035	120,677	1,274,616	2,176,163	14,486,587
Net rental income (loss).....	1,777,791	8,881	87,518	46,079	319,720	278,276	1,037,318
Gross rents.....	3,788,379	8,881	143,153	86,203	746,798	610,506	2,192,838
Rental expenses.....	2,010,588	--	55,635	40,125	427,078	332,230	1,155,521
Other investment income (loss).....	3,088,501	3,632	51,470	19,052	332,906	400,069	2,281,372
Total gain (loss) from sales of assets.....	29,200,138	46,798	21,602	79,298	1,214,057	2,822,040	25,016,344
Gain (loss), sales of securities.....	25,426,759	*202	41,177	71,826	1,079,128	2,433,800	21,800,626
Gross amount from sales.....	408,077,187	*19,218	226,616	519,532	9,212,567	21,238,320	376,860,934
Cost or other basis and sales expense.....	382,650,427	*19,016	185,439	447,706	8,133,439	18,804,520	355,060,308
Gain (loss), sales of other assets.....	3,773,379	46,597	19,575	7,471	134,929	388,240	3,215,717
Gross amount from sales.....	10,337,897	127,472	71,884	36,160	714,059	1,233,766	8,154,556
Cost or other basis and sales expense.....	6,564,518	*80,876	91,459	28,689	579,130	845,526	4,938,838
Net income (loss), special events and activities.....	2,038,807	358,421	297,906	239,180	911,042	229,325	2,933
Gross revenue.....	5,683,756	942,367	879,203	895,405	2,030,206	497,559	439,017
Direct expenses.....	3,644,948	583,946	581,297	656,225	1,119,163	268,234	436,083
Gross profit (loss), sales of inventories.....	4,521,756	193,007	339,893	191,002	1,141,551	787,944	1,868,358
Gross sales minus returns and allowances.....	9,813,546	506,150	714,316	420,297	2,683,368	1,865,875	3,623,541
Cost of goods sold.....	5,291,788	313,142	374,422	229,294	1,541,816	1,077,931	1,755,183
Other revenue (loss).....	14,072,195	115,981	327,674	416,389	1,706,834	1,802,669	9,702,649
Total expenses ²	682,558,036	7,737,831	18,296,067	13,856,082	100,299,623	100,120,860	442,247,573
Program services.....	583,029,740	6,390,920	15,273,539	11,352,010	85,195,975	84,722,828	380,094,467
Management and general.....	87,247,542	1,125,016	2,701,469	1,950,435	12,821,667	13,674,033	54,974,922
Fundraising.....	7,499,125	160,723	314,829	540,814	1,604,900	1,393,442	3,484,417
Payments to affiliates.....	4,785,295	61,170	9,899	12,823	677,080	330,558	3,693,766
Excess of revenue over expenses (net)	67,332,000	3,979	922,717	1,035,312	7,301,076	9,342,483	48,726,432

* Estimate should be used with caution because of the small number of sample returns on which it is based.

¹ Includes returns with zero assets or assets not reported.

² The differences between "total expenses" shown in this table and "total functional expenditures" shown in Table 2 are due to payments to affiliates, which are not considered functional expenditures.

NOTES: Data exclude private foundations, most organizations with receipts less than \$25,000, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

Charities and Other Tax-Exempt Organizations, 1998

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) 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 reporting functional expenditures.....	161,525	13,724	13,658	2,002	10,872	5,940	8,793
Total functional expenditures ².....	677,772,737	37,513,307	12,109,829	22,743,513	7,769,441	10,892,930	78,070,073
Grants and allocations.....	37,740,607	2,093,594	477,987	480,845	16,385	232,398	748,793
Specific assistance to individuals.....	6,680,743	359,616	7,860	43,987	6,714	20,151	819,719
Benefits paid to or for members.....	4,386,994	10,929,303	1,310,833	534,686	15,100	7,683,879	65,336,432
Compensation of officers, directors, or trustees.....	8,992,791	277,830	1,081,980	1,143,903	67,782	85,739	211,015
Other salaries and wages.....	245,680,553	3,143,072	2,520,145	4,465,988	2,730,351	630,773	547,923
Pension plan contributions.....	7,598,968	98,314	378,653	309,595	34,265	52,804	62,630
Other employee benefits.....	27,091,748	420,833	473,508	581,085	201,683	322,546	2,028,063
Payroll taxes.....	15,959,171	161,065	296,206	366,995	336,080	83,003	52,471
Professional fees.....	610,654	35,991	42,494	35,663	4,054	4,236	*4,258
Accounting fees.....	1,371,076	50,712	68,976	109,376	39,014	19,763	82,568
Legal fees.....	1,644,847	84,986	308,739	513,907	17,831	23,978	96,682
Supplies.....	56,241,300	274,751	140,207	233,635	308,128	58,489	62,445
Telephone.....	3,789,295	116,435	133,462	241,384	50,459	23,855	20,415
Postage and shipping.....	3,087,944	263,257	102,088	362,101	34,365	33,854	52,471
Occupancy.....	20,391,535	576,582	349,421	725,360	824,046	166,575	83,807
Equipment rental and maintenance.....	8,917,946	153,071	91,910	224,331	257,197	40,581	24,434
Printing and publications.....	5,413,598	340,493	199,132	906,844	74,372	45,172	37,758
Travel.....	5,815,931	141,602	330,256	634,351	24,639	34,403	12,068
Conferences, conventions, and meetings.....	2,701,985	139,607	283,390	1,644,237	63,993	40,661	19,283
Interest.....	12,781,821	1,387,394	56,169	195,520	171,726	24,765	10,219
Depreciation and depletion.....	29,850,635	578,820	201,674	426,273	662,920	89,195	52,275
Other expenses.....	171,026,238	1,588,592	325,468	856,335	182,829	117,608	770,431

* Estimate should be used with caution because of the small number of sample returns on which it is based.

¹ Excludes private foundations, most churches, and certain other types of religious organizations.

² The differences between "total functional expenditures" shown in this table and "total expenses" shown in Tables 1 and 3 are due to payments to affiliates, which are not considered functional expenditures.

NOTES: Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.

Charities and Other Tax-Exempt Organizations, 1998

Table 3.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Balance Sheet and Income Statement 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.....	162,559	14,050	13,718	20,007	10,929	5,951	8,827
Total assets.....	1,349,649,141	54,258,584	19,450,318	38,519,778	14,804,713	65,057,509	109,697,631
Cash.....	26,468,726	1,290,744	1,263,899	2,028,061	612,342	478,459	2,171,495
Savings and temporary cash investments	85,802,759	5,772,360	3,854,958	7,156,946	1,196,511	1,005,750	20,020,420
Accounts receivable (net).....	88,362,490	3,473,507	883,774	1,854,880	881,487	*64,317	*4,147,332
Pledges receivable (net).....	23,267,931	86,227	*11,511	192,493	8,616	1,823	16,077
Grants receivable.....	8,877,250	101,842	12,204	75,960	*280	*188	96,360
Receivables due from officers, directors, trustees, and key employees	145,062	38,234	2,071	7,847	389	*55	*436
Other notes and loans receivable.....	36,387,524	16,346,599	276,657	2,814,871	163,033	809,345	107,576
Inventories for sale or use.....	8,036,230	176,813	28,856	148,948	179,410	37,691	124,015
Prepaid expenses and deferred charges.....	11,636,203	499,705	123,714	527,640	138,123	268,122	138,279
Investments in securities.....	477,665,786	11,224,499	7,905,793	15,149,070	503,076	36,373,145	67,523,340
Investments in land, buildings, and equipment minus accumulated depreciation.....	22,788,752	1,095,776	370,528	532,577	1,197,679	512,089	52,877
Other investments.....	125,136,760	2,122,803	1,484,455	3,353,766	141,474	8,513,560	10,271,112
Land, buildings, and equipment minus accumulated depreciation.....	350,830,765	6,184,577	2,734,706	3,235,544	9,497,971	1,509,119	434,209
Other assets.....	84,242,899	5,844,899	497,191	1,441,174	284,320	15,483,846	4,594,102
Total liabilities.....	459,050,478	36,267,390	3,339,296	19,244,332	4,471,095	55,493,399	19,287,136
Accounts payable.....	107,773,244	5,655,851	1,491,040	3,417,178	879,429	615,591	6,920,727
Grants payable.....	6,106,834	546,674	16,987	41,899	*1,476	45,916	52,707
Support and revenue designated for future periods.....	21,021,743	2,167,806	308,186	2,522,268	457,118	54,169	171,037
Loans from officers, directors, trustees, and key employees	588,290	*17,790	*3	*29	24,318	1,585	743
Tax-exempt bond liabilities.....	132,106,512	5,638,717	16,515	23,781	*10,073	45,253	63,970
Mortgages and other notes payable.....	118,715,576	16,871,043	775,016	1,660,939	2,518,986	264,714	136,512
Other liabilities.....	72,738,278	5,369,510	731,549	11,578,239	579,694	54,466,171	11,941,439
Total fund balance or net worth.....	890,598,662	17,991,194	16,111,022	19,275,446	10,333,618	9,564,109	90,410,495

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1998

Table 3.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Balance Sheet and Income Statement 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.....	749,890,036	39,030,295	14,850,356	23,663,066	8,102,318	11,623,313	86,722,723
Total contributions, gifts, and grants received	160,697,814	2,773,598	462,362	1,477,531	74,539	80,528	--
Contributions received from direct public support.....	83,359,695	1,295,865	132,713	594,921	48,459	70,506	--
Contributions received from indirect public support.....	12,711,938	209,746	190,238	78,472	24,876	9,236	--
Government grants.....	64,626,180	1,267,987	139,411	804,137	*1,205	*786	--
Program service revenue.....	502,340,167	31,265,681	2,963,538	9,341,779	1,429,887	10,048,606	74,828,054
Membership dues and assessments.....	6,724,723	1,682,618	9,558,685	9,281,997	4,725,414	296,095	2,839,558
Interest on savings and temporary cash investments.....	7,292,057	459,547	301,511	536,752	73,649	44,393	1,152,840
Dividends and interest from securities.....	18,136,080	437,044	374,706	674,124	21,154	660,311	3,090,164
Net rental income (loss).....	1,777,791	159,332	33,520	44,224	49,034	25,863	61
Gross rents.....	3,788,379	281,032	136,621	140,063	93,985	42,924	11,884
Rental expenses.....	2,010,588	121,700	103,101	95,840	44,952	17,061	11,823
Other investment income (loss).....	3,088,501	81,233	43,962	93,796	7,053	45,880	375,934
Total gain (loss) from sales of assets.....	29,200,138	1,217,711	255,523	522,976	54,199	90,028	2,410,740
Gain (loss), sales of securities.....	25,426,759	1,056,118	241,418	424,613	18,107	67,453	2,255,387
Gross amount from sales.....	408,077,187	7,433,883	6,492,414	7,230,934	154,669	1,800,071	100,468,591
Cost or other basis and sales expense.....	382,650,427	6,377,764	6,250,996	6,806,321	136,563	1,732,618	98,213,204
Gain (loss), sales of other assets.....	3,773,379	161,593	14,105	98,363	36,093	22,575	155,353
Gross amount from sales.....	10,337,897	208,059	66,683	340,794	91,060	47,803	315,809
Cost or other basis and sales expense.....	6,564,518	46,466	52,578	242,431	54,968	25,227	160,456
Net income (loss), special events and activities.....	2,038,807	154,488	17,620	148,847	35,378	90,573	3,024
Gross revenue.....	5,683,756	945,386	83,845	473,439	157,518	310,668	8,991
Direct expenses.....	3,644,948	790,898	66,226	324,592	122,140	220,095	*5,967
Gross profit (loss), sales of inventories.....	4,521,756	151,570	9,183	111,118	1,361,411	127,666	914
Gross sales minus returns and allowances.....	9,813,546	434,838	39,310	329,010	2,934,268	335,630	4,345
Cost of goods sold.....	5,291,788	283,268	30,127	217,892	1,572,857	207,964	*5,259
Other revenue (loss).....	14,072,195	647,472	829,745	1,429,923	270,599	113,368	2,023,264
Total expenses ².....	682,558,036	37,535,915	13,761,155	22,888,595	7,782,582	10,931,283	78,093,446
Program services.....	583,029,740	34,028,132	(³)	(³)	(³)	(³)	(³)
Management and general.....	87,247,542	3,284,332	(³)	(³)	(³)	(³)	(³)
Fundraising.....	7,499,125	200,843	(³)	(³)	(³)	(³)	(³)
Payments to affiliates.....	4,785,295	22,608	1,651,325	145,081	13,141	38,353	23,373
Excess of revenue over expenses (net).....	67,332,000	1,494,380	1,089,201	774,471	319,736	692,030	8,629,277

* Estimate should be used with caution because of the small number of sample returns on which it is based.

¹ Excludes private foundations, most churches, and certain other types of religious organizations.

² The differences between "total expenses" shown in this table and "total functional expenditures" shown in Table 2 are due to payments to affiliates, which are not considered functional expenditures.

³ Not required to be reported.

NOTES: Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.

Charities and Other Tax-Exempt Organizations, 1998

Table 4.--Form 990-EZ Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Balance Sheet and Income Statement 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) ²
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	44,713	7,751	7,100	7,272	5,612	1,747	373
Total assets.....	1,892,255	388,914	351,126	309,150	343,797	135,683	28,437
Cash, savings, and investments.....	1,321,212	250,918	295,849	288,826	170,390	76,586	27,017
Land and buildings (net)	293,046	113,288	38,094	6,382	126,633	51,243	--
Other assets	277,997	24,709	17,183	13,943	46,775	7,853	1,420
Total liabilities	137,683	54,821	30,761	10,096	33,062	9,073	1,401
Total fund balance or net worth	1,754,572	334,094	320,365	299,055	310,735	126,610	27,036
Total revenue	2,153,522	315,466	371,546	349,113	245,940	69,747	22,892
Contributions, gifts, and grants	1,053,669	63,534	13,839	44,990	11,069	9,938	4,924
Program service revenue	491,892	48,670	23,466	88,216	47,890	17,993	10,347
Dues and assessments	226,822	106,542	295,706	177,693	143,225	14,793	2,972
Investment income (loss)	45,710	9,825	11,364	9,151	4,876	4,565	868
Gain (loss) from sales of assets	11,366	1,253	*519	*1,472	*567	*153	--
Gross amount from sales	41,395	*6,722	*4,387	*6,486	*7,425	*724	--
Cost or other basis and sales expense	30,029	*5,469	*3,868	*5,014	*6,858	*571	--
Net income (loss), special events and activities	209,719	55,330	8,668	14,980	11,623	10,947	1,945
Gross revenue	476,075	131,583	16,797	59,545	41,024	31,331	2,800
Direct expenses	266,356	76,252	8,129	44,565	29,401	20,384	855
Gross profit (loss), sales of inventories	76,607	*6,203	651	-54	14,604	*3,065	--
Gross sales minus returns and allowances	160,380	*16,945	2,383	2,586	38,922	*7,144	93
Cost of goods sold	83,773	*10,742	1,732	2,640	24,317	*4,080	93
Other revenue (loss)	37,733	24,109	17,332	12,665	12,084	8,294	1,836
Total expenses.....	2,007,838	290,685	354,217	318,703	232,706	62,390	19,218
Grants paid	268,735	66,089	57,632	15,036	7,604	14,014	136
Benefits paid to or for members	44,532	17,761	12,934	12,892	8,521	3,135	10,125
Salaries and compensation	415,566	12,040	95,449	35,560	30,601	4,514	1,114
Professional fees	185,797	9,327	18,638	61,739	10,887	1,841	498
Occupancy, rent, and utilities	249,846	35,516	25,719	13,418	80,568	12,846	350
Printing, publications, and postage	110,186	11,933	8,483	29,318	10,485	3,030	325
Other expenses	733,171	138,018	135,362	150,740	84,040	23,009	6,669
Excess of revenue over expenses (net).....	145,684	24,781	17,329	30,410	13,234	7,357	3,674

* Estimate should be used with caution because of the small number of sample returns on which it is based.

¹ Excludes private foundations, most churches, and certain other types of religious organizations.

² Estimates in this column should be used with caution because of the small number of sample returns on which they are based.

NOTES: Organizations with end-of-year total assets under \$250,000 and gross receipts under \$100,000 could elect to file Forms 990-EZ rather than Forms 990. Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.