

Contents

SECTION 1: Overview of Studies of Tax-Exempt Organizations

Introduction	1
Statistics of Income Domestic Special Studies	3
Data Collection Plans for the Nonprofit Sector: What Do We Need To Know?	25

SECTION 2: Nonprofit Charitable Organizations

Introduction	37
Nonprofit Organizations in America: An Examination of Information	
Return Filings with IRS	39
Nonprofit Charitable Organizations, 1975-1978	45
Nonprofit Charitable Organizations, 1982	79
A Survey of Nonprofit Charitable Organizations	99
Focus on Nonprofit Charitable Organizations, 1982	125
Nonprofit Charitable Organizations, 1983	135
Nonprofit Charitable Organizations, 1985	147
Nonprofit Charitable Organizations: A Decade of Change, 1975-1985	161
Nonprofit Charitable Organizations: Highlights of Tax Year 1986 Data	167

SECTION 3: Private Foundations

Introduction	169
Private Foundations, 1974	171
Private Foundations, Federal Tax Law, and Philanthropic Activity:	
An IRS Perspective	187
Discussion for: "Private Foundations, Federal Tax Law, and	
Philanthropic Activity," and "Nonprofit Organizations in America"	229
An Examination of Private Foundations for 1979	233
The Private Foundation in a Pluralistic Society	255
Private Foundation Information Returns, 1982	289
A Private Foundation Profile for 1983	317
Private Foundation Returns, 1985	331
Private Foundations as Investors and Distributors of Tax-Exempt	
Charitable Dollars, 1974-87	349
Private Foundation Returns, 1986 and 1987	359
Private Foundation Grantmaking Administrative Expenses Study	387
Charitable Trusts: An IRS Examination of Nonexempt Philanthropic	
Organizations	435

(Continued on next page)

SECTION 4: Unrelated Business Income of Exempt Organizations

Introduction	463
Exempt Organization Business Income Tax Returns, 1987	465

SECTION 5: Tax Forms and Instructions

Contents	479
Form 990 and Instructions (1986):	
Return of Organization Exempt from Income Tax	481
Schedule A and Instructions (1986):	
Form 990 Supplementary Information	489
Form 990-PF and Instructions (1987):	
Return of Private Foundation	493
Form 990-T and Instructions (1987):	
Exempt Organization Business Income Tax Return	519

APPENDIX

General Description of Statistics of Income Sample Procedures and Data Limitations	527
---	-----

USER SURVEY