

# Data Release

## Private Foundation Statistics for 1988

Following the 1987 Tax Year in which private foundations experienced real declines in both assets and revenues, total assets in 1988 increased by a real rate of 9.2 percent over 1987, to \$128.9 billion (in nominal dollars). Total revenues, however, continued to decrease, falling at a real rate of 7.9 percent over 1987, to \$16.3 billion. This continued decline was largely due to a sizeable real decrease in the net gain (less loss) from sales of assets, 36.5 percent, and a smaller decrease in the amount of contributions, gifts, and grants received by foundations, 3.5 percent. In general, foundations also realized declining net investment income yields, especially those foundations holding assets of \$100 million or more.

Along with increasing amounts of total assets, foundations experienced a 10.4-percent real increase in the value of investments in securities over 1987, to \$99.6 billion. Due, in part, to this increase, foundations realized higher rates of return that ranged from 6 to 8 percentage points over the unusually low 1987 returns. Finally, the total median private foundation payout rate increased slightly over the 1987 rate, to 7.2 percent, as grant payments rose by a real rate of 5.5 percent, to \$7.4 billion. (The term, "payout rate," refers to the amount of a foundation's qualifying charitable distributions (plus or minus certain allowable adjustments) divided by its net investment assets. Since 1982, the required annual payout requirement has been set at 5 percent of net investment assets.)

The table on the following page provides a summary of the 1988 private foundation statistics by both type of foundation and size of fair market value of total assets. More extensive data and analyses will be included in the upcoming article, "Private Foundations, 1988," by Margaret Riley and Alicia Meckstroth. The article will be included in the Winter 1991 issue of the *Statistics of Income Bulletin*.

**Table 1.—Number of Private Foundations and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets**

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

Size of fair market value of total assets	Number of returns	Total revenue		Total expenses		Excess of revenue (less loss) over expenses		Excess of revenue, total		Disbursements for exempt purposes		Contributions, gifts, and grants paid		Grant administrative expenses	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>ALL FOUNDATIONS</b>															
<b>Total.....</b>	<b>37,141</b>	<b>38,386</b>	<b>16,280,190</b>	<b>36,156</b>	<b>9,754,837</b>	<b>38,355</b>	<b>6,525,352</b>	<b>22,344</b>	<b>7,840,513</b>	<b>34,583</b>	<b>8,553,292</b>	<b>31,308</b>	<b>7,379,690</b>	<b>17,566</b>	<b>392,393</b>
Zero or unreported.....	802	628	63,036	695	181,405	601	-118,369	*107	*1,595	588	173,503	494	170,759	240	1,399
\$1 under \$100,000.....	14,206	13,685	289,898	13,580	348,133	13,765	-58,235	7,045	49,138	12,587	332,843	10,786	290,340	5,304	13,118
\$100,000 under \$1,000,000.....	14,259	14,204	1,104,892	14,044	774,598	14,124	330,294	9,397	502,056	13,709	716,813	12,874	621,325	6,960	21,945
\$1,000,000 under \$10,000,000.....	6,426	6,421	3,468,888	6,391	2,034,403	6,421	1,434,485	4,666	1,829,904	6,264	1,831,336	5,823	1,574,797	3,928	60,281
\$10,000,000 under \$25,000,000.....	795	795	1,971,952	793	1,084,359	795	887,594	607	1,025,653	785	970,810	729	825,825	587	35,491
\$25,000,000 under \$50,000,000.....	307	307	1,488,890	307	873,259	302	615,631	239	739,676	306	782,801	275	657,429	247	37,948
\$50,000,000 under \$100,000,000.....	179	179	1,532,964	179	807,242	179	725,722	149	808,242	179	678,390	167	551,830	148	33,964
\$100,000,000 or more.....	168	168	6,359,670	168	3,651,440	168	2,708,231	134	2,884,849	166	3,066,796	159	2,687,386	152	188,248
<b>Nonoperating foundations</b>															
<b>Total.....</b>	<b>33,913</b>	<b>33,307</b>	<b>14,745,506</b>	<b>33,059</b>	<b>8,908,635</b>	<b>33,285</b>	<b>5,638,870</b>	<b>20,518</b>	<b>7,090,654</b>	<b>31,753</b>	<b>7,862,728</b>	<b>29,780</b>	<b>7,292,086</b>	<b>16,739</b>	<b>372,375</b>
Zero or unreported.....	748	588	61,771	641	179,439	561	-117,667	*107	*1,595	534	171,631	468	169,684	240	1,399
\$1 under \$100,000.....	12,747	12,346	264,005	12,215	320,858	12,440	-56,853	6,359	45,465	11,400	311,037	10,091	280,690	4,865	10,783
\$100,000 under \$1,000,000.....	13,272	13,227	994,184	13,089	691,317	13,147	302,867	8,749	463,459	12,799	644,866	12,332	607,401	6,658	16,947
\$1,000,000 under \$10,000,000.....	5,848	5,848	3,106,514	5,818	1,796,049	5,844	1,310,464	4,293	1,686,527	5,732	1,632,201	5,622	1,552,624	3,876	54,131
\$10,000,000 under \$25,000,000.....	704	704	1,782,628	702	949,769	704	832,860	538	955,360	697	860,975	687	814,204	563	32,388
\$25,000,000 under \$50,000,000.....	277	277	1,313,559	277	766,129	272	547,430	217	712,086	276	663,493	266	653,504	241	37,176
\$50,000,000 under \$100,000,000.....	159	159	1,271,017	159	706,880	159	564,157	130	644,899	159	599,297	159	547,204	145	32,987
\$100,000,000 or more.....	157	157	5,951,828	157	3,498,215	157	2,455,613	124	2,629,855	155	2,930,635	154	2,666,755	149	186,563
<b>Operating foundations</b>															
<b>Total.....</b>	<b>3,228</b>	<b>3,079</b>	<b>1,534,684</b>	<b>3,097</b>	<b>848,202</b>	<b>3,070</b>	<b>686,482</b>	<b>1,826</b>	<b>749,859</b>	<b>2,831</b>	<b>690,564</b>	<b>1,528</b>	<b>87,624</b>	<b>828</b>	<b>20,019</b>
Zero or unreported.....	*53	*40	*1,265	*53	*1,966	*40	*701	--	--	*53	*1,873	*27	*1,075	--	--
\$1 under \$100,000.....	1,458	1,338	25,893	1,365	27,275	1,325	-1,382	686	3,673	1,187	21,805	695	9,650	439	2,334
\$100,000 under \$1,000,000.....	988	977	110,708	955	83,281	977	27,427	648	38,597	910	71,947	542	13,924	302	4,998
\$1,000,000 under \$10,000,000.....	577	573	362,374	573	238,353	577	124,021	373	142,777	532	199,135	201	12,173	52	6,150
\$10,000,000 under \$25,000,000.....	90	90	189,324	90	134,590	90	54,734	69	70,293	87	109,835	42	11,621	24	3,102
\$25,000,000 under \$50,000,000.....	30	30	175,331	30	107,130	30	68,201	22	76,182	30	70,715	9	3,925	6	773
\$50,000,000 under \$100,000,000.....	20	20	261,947	20	100,382	20	161,565	19	163,343	20	79,093	8	4,626	3	977
\$100,000,000 or more.....	11	11	407,842	11	155,224	11	252,618	10	254,994	11	136,161	5	20,630	3	1,684
<b>GRANTMAKING FOUNDATIONS</b>															
<b>Total.....</b>	<b>31,308</b>	<b>31,161</b>	<b>14,933,625</b>	<b>31,294</b>	<b>9,081,054</b>	<b>30,972</b>	<b>5,852,570</b>	<b>18,587</b>	<b>7,119,897</b>	<b>31,308</b>	<b>8,076,302</b>	<b>31,308</b>	<b>7,379,690</b>	<b>16,940</b>	<b>380,209</b>
Zero or unreported.....	494	428	59,146	494	174,151	414	-115,005	*27	*1,323	494	172,069	494	170,759	227	1,258
\$1 under \$100,000.....	10,786	10,705	241,578	10,772	312,209	10,625	-70,631	4,959	31,990	10,786	307,140	10,786	290,340	4,892	10,238
\$100,000 under \$1,000,000.....	12,874	12,874	953,444	12,874	703,566	12,783	249,878	8,340	417,109	12,874	660,408	12,874	621,325	6,827	18,953
\$1,000,000 under \$10,000,000.....	5,823	5,823	2,974,958	5,823	1,827,851	5,819	1,147,107	4,227	1,527,040	5,823	1,677,771	5,823	1,574,797	3,861	54,110
\$10,000,000 under \$25,000,000.....	729	729	1,763,657	729	963,779	729	799,876	553	927,762	729	898,254	729	825,825	586	35,490
\$25,000,000 under \$50,000,000.....	275	275	1,310,550	275	774,262	275	536,288	218	652,855	275	711,548	275	657,429	247	37,948
\$50,000,000 under \$100,000,000.....	167	167	1,374,315	167	748,898	167	625,417	137	707,937	167	632,816	167	551,830	148	33,964
\$100,000,000 or more.....	159	159	6,235,977	159	3,556,338	159	2,679,639	126	2,853,881	159	3,016,296	159	2,687,386	152	188,248
<b>Grantmaking-nonoperating foundations</b>															
<b>Total.....</b>	<b>29,780</b>	<b>29,633</b>	<b>14,195,202</b>	<b>29,766</b>	<b>8,746,313</b>	<b>29,457</b>	<b>5,448,888</b>	<b>17,706</b>	<b>6,686,378</b>	<b>29,780</b>	<b>7,798,229</b>	<b>29,780</b>	<b>7,292,086</b>	<b>16,256</b>	<b>366,922</b>
Zero or unreported.....	468	401	58,658	468	172,982	401	-114,324	*27	*1,323	468	170,993	468	169,684	227	1,258
\$1 under \$100,000.....	10,091	10,011	229,377	10,078	298,414	9,931	-69,038	4,598	30,546	10,091	299,060	10,091	280,690	4,544	9,510
\$100,000 under \$1,000,000.....	12,332	12,332	903,485	12,332	668,254	12,241	235,231	8,005	393,435	12,332	630,749	12,332	607,401	6,569	16,681
\$1,000,000 under \$10,000,000.....	5,622	5,622	2,860,580	5,622	1,757,309	5,618	1,103,270	4,089	1,475,842	5,622	1,618,603	5,622	1,552,624	3,818	50,360
\$10,000,000 under \$25,000,000.....	687	687	1,712,944	687	935,087	687	777,857	524	898,394	687	853,981	687	814,204	562	32,388
\$25,000,000 under \$50,000,000.....	266	266	1,258,636	266	754,678	266	503,959	212	619,920	266	701,818	266	653,504	241	37,176
\$50,000,000 under \$100,000,000.....	159	159	1,271,017	159	706,860	159	564,157	130	644,899	159	599,297	159	547,204	145	32,987
\$100,000,000 or more.....	154	154	5,900,504	154	3,452,729	154	2,447,776	121	2,622,018	154	2,926,729	154	2,666,755	149	186,563
<b>Grantmaking-operating foundations</b>															
<b>Total.....</b>	<b>1,528</b>	<b>1,528</b>	<b>738,423</b>	<b>1,528</b>	<b>334,741</b>	<b>1,515</b>	<b>403,682</b>	<b>882</b>	<b>433,519</b>	<b>1,528</b>	<b>278,073</b>	<b>1,528</b>	<b>87,624</b>	<b>684</b>	<b>13,287</b>
Zero or unreported.....	*27	*27	*488	*27	*1,169	*13	*681	--	--	*27	*1,075	*27	*1,075	--	--
\$1 under \$100,000.....	695	695	12,201	695	13,795	695	-1,594	361	1,444	695	12,081	695	9,650	347	728
\$100,000 under \$1,000,000.....	542	542	49,959	542	35,312	542	14,647	335	23,674	542	29,659	542	13,924	258	2,272
\$1,000,000 under \$10,000,000.....	201	201	114,378	201	70,541	201	43,837	138	51,198	201	58,169	201	22,173	*43	*3,750
\$10,000,000 under \$25,000,000.....	42	42	70,713	42	48,693	42	22,020	29	29,367	42	44,274	42	11,621	24	3,102
\$25,000,000 under \$50,000,000.....	9	9	51,914	9	19,585	9	32,329	6	32,936	9	9,730	9	3,925	6	773
\$50,000,000 under \$100,000,000.....	8	8	103,298	8	42,038	8	61,260	7	63,038	8	33,519	8	4,626	3	977
\$100,000,000 or more.....	5	5	335,473	5	103,610	5	231,863	5	231,863	5	89,567	5	20,630	3	1,684

Footnotes at end of table.

**Table 1.—Number of Private Foundations and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets—Continued**

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

Size of fair market value of total assets	Net investment income		Net gain (less loss) from sale of assets		Excise tax on net investment income					Total assets (book value)		Investments in securities (book value)		Total assets (fair market value)	
	Number of returns	Amount	Number of returns	Amount	Total	Domestic organizations		Foreign organizations		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
						Number of returns	Amount	Number of returns	Amount						
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>ALL FOUNDATIONS</b>															
<b>Total</b>	<b>32,384</b>	<b>10,406,914</b>	<b>13,769</b>	<b>3,651,221</b>	<b>141,668</b>	<b>31,020</b>	<b>140,835</b>	<b>38</b>	<b>733</b>	<b>36,379</b>	<b>104,332,081</b>	<b>22,163</b>	<b>78,715,133</b>	<b>36,339</b>	<b>128,889,124</b>
Zero or unreported.....	254	14,128	*120	*2,161	281	200	281	--	--	*67	*118	--	--	--	--
\$1 under \$100,000.....	10,770	37,112	2,117	2,256	589	10,022	589	--	--	14,179	446,005	4,894	162,792	14,206	453,083
\$100,000 under \$1,000,000.....	13,695	439,147	5,865	100,305	7,185	13,433	7,183	*13	*2	14,259	4,786,561	10,370	2,615,616	14,259	5,249,973
\$1,000,000 under \$10,000,000.....	6,246	1,685,055	4,410	430,217	26,528	6,021	26,509	*15	*19	8,428	16,985,354	5,549	11,411,895	6,428	19,659,500
\$10,000,000 under \$25,000,000.....	784	1,098,697	665	393,292	16,479	754	16,479	--	--	795	10,484,467	721	7,580,167	795	12,402,806
\$25,000,000 under \$50,000,000.....	293	847,703	268	319,253	12,363	273	12,341	3	22	307	9,037,201	266	6,688,353	307	10,708,086
\$50,000,000 under \$100,000,000.....	175	956,367	165	279,053	13,612	163	13,574	2	37	179	10,057,948	175	7,785,898	179	12,376,814
\$100,000,000 or more.....	167	5,328,705	158	2,124,685	64,532	153	63,679	4	652	168	52,534,426	167	42,470,412	168	68,038,862
<b>Nonoperating foundations</b>															
<b>Total</b>	<b>29,861</b>	<b>9,704,429</b>	<b>13,032</b>	<b>3,430,125</b>	<b>138,114</b>	<b>29,136</b>	<b>137,381</b>	<b>38</b>	<b>733</b>	<b>33,204</b>	<b>93,799,113</b>	<b>20,878</b>	<b>72,599,252</b>	<b>33,164</b>	<b>116,414,974</b>
Zero or unreported.....	240	14,128	*120	*2,161	281	200	281	--	--	*67	*118	--	--	--	--
\$1 under \$100,000.....	9,837	35,121	2,064	2,268	556	9,303	556	--	--	12,721	395,747	4,680	156,851	12,747	410,504
\$100,000 under \$1,000,000.....	12,763	410,146	5,576	93,986	6,807	12,681	6,804	*13	*2	13,272	4,424,053	9,819	2,504,966	13,272	4,858,040
\$1,000,000 under \$10,000,000.....	5,744	1,577,027	4,124	397,709	25,424	5,694	25,404	*15	*19	5,848	15,430,237	5,146	10,752,004	5,848	17,746,801
\$10,000,000 under \$25,000,000.....	696	1,026,297	607	363,011	15,722	693	15,722	--	--	704	9,404,897	657	7,074,723	704	11,062,967
\$25,000,000 under \$50,000,000.....	266	794,281	245	302,006	12,077	261	12,055	3	22	277	8,156,820	263	6,297,275	277	9,648,445
\$50,000,000 under \$100,000,000.....	157	878,939	148	250,860	13,048	152	13,010	2	37	159	8,810,619	155	7,053,831	159	11,019,012
\$100,000,000 or more.....	156	4,968,489	147	2,018,123	64,201	151	63,549	4	652	157	47,176,623	156	38,759,603	157	61,669,204
<b>Operating foundations</b>															
<b>Total</b>	<b>2,524</b>	<b>702,485</b>	<b>737</b>	<b>221,096</b>	<b>3,454</b>	<b>1,884</b>	<b>3,454</b>	<b>--</b>	<b>--</b>	<b>3,175</b>	<b>10,532,968</b>	<b>1,286</b>	<b>6,115,881</b>	<b>3,175</b>	<b>12,474,149</b>
Zero or unreported.....	*13	(*)	--	--	--	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	933	1,990	*53	*.12	33	719	33	--	--	1,458	50,259	214	5,941	1,458	42,579
\$100,000 under \$1,000,000.....	932	29,001	289	6,318	378	753	378	--	--	988	362,508	551	110,650	988	391,932
\$1,000,000 under \$10,000,000.....	502	108,028	286	32,508	1,104	327	1,104	--	--	577	1,555,117	403	659,892	577	1,912,699
\$10,000,000 under \$25,000,000.....	87	72,400	58	30,281	757	61	757	--	--	90	1,079,570	64	505,444	90	1,339,839
\$25,000,000 under \$50,000,000.....	27	53,422	23	17,247	286	12	286	--	--	30	880,382	23	391,079	30	1,059,641
\$50,000,000 under \$100,000,000.....	18	77,428	17	28,192	564	11	564	--	--	20	1,242,329	20	732,067	20	1,357,802
\$100,000,000 or more.....	11	360,216	11	106,561	331	2	331	--	--	11	5,357,803	11	3,710,809	11	6,369,658
<b>GRANTMAKING FOUNDATIONS</b>															
<b>Total</b>	<b>28,899</b>	<b>10,090,040</b>	<b>12,938</b>	<b>3,554,066</b>	<b>138,498</b>	<b>28,094</b>	<b>137,781</b>	<b>37</b>	<b>717</b>	<b>30,827</b>	<b>96,548,593</b>	<b>20,421</b>	<b>76,195,202</b>	<b>30,813</b>	<b>121,792,073</b>
Zero or unreported.....	240	14,123	*120	*2,161	281	187	281	--	--	*27	*62	--	--	--	--
\$1 under \$100,000.....	9,011	33,723	1,930	2,088	525	8,530	525	--	--	10,772	365,001	4,295	149,450	10,786	378,850
\$100,000 under \$1,000,000.....	12,578	420,160	5,565	96,372	6,859	12,443	6,857	*13	*2	12,874	4,371,423	9,715	2,515,299	12,874	4,806,564
\$1,000,000 under \$10,000,000.....	5,753	1,570,584	4,135	394,216	25,098	5,654	25,079	*15	*19	5,823	15,476,587	5,143	10,747,234	5,823	17,891,423
\$10,000,000 under \$25,000,000.....	724	1,059,528	631	371,677	16,107	711	16,107	--	--	729	9,662,586	681	7,226,999	729	11,436,627
\$25,000,000 under \$50,000,000.....	268	804,574	248	305,991	12,127	261	12,105	3	22	275	8,236,041	266	6,348,503	275	9,685,704
\$50,000,000 under \$100,000,000.....	165	916,585	156	264,201	13,342	158	13,305	2	37	167	9,323,713	163	7,287,732	167	11,544,386
\$100,000,000 or more.....	158	5,270,764	152	2,117,362	64,157	150	63,521	3	636	159	51,111,181	158	41,919,983	159	68,048,519
<b>Grantmaking-nonoperating foundations</b>															
<b>Total</b>	<b>27,583</b>	<b>9,631,914</b>	<b>12,578</b>	<b>3,417,427</b>	<b>136,914</b>	<b>27,058</b>	<b>136,197</b>	<b>37</b>	<b>717</b>	<b>29,326</b>	<b>91,618,627</b>	<b>19,735</b>	<b>71,928,921</b>	<b>29,312</b>	<b>114,295,836</b>
Zero or unreported.....	227	14,123	*120	*2,161	281	187	281	--	--	*27	*62	--	--	--	--
\$1 under \$100,000.....	8,463	32,551	1,904	2,164	507	8,062	507	--	--	10,078	341,687	4,148	144,547	10,091	355,013
\$100,000 under \$1,000,000.....	12,059	399,682	5,388	92,434	6,606	12,035	6,604	*13	*2	12,332	4,180,500	9,377	2,446,176	12,332	4,598,671
\$1,000,000 under \$10,000,000.....	5,578	1,541,973	4,031	389,134	24,739	5,532	24,720	*15	*19	5,622	14,958,127	4,998	10,543,986	5,622	17,250,942
\$10,000,000 under \$25,000,000.....	684	1,017,729	598	360,883	15,596	682	15,596	--	--	687	9,149,059	645	6,958,950	687	10,802,276
\$25,000,000 under \$50,000,000.....	261	789,437	242	301,667	11,980	256	11,958	3	22	266	7,961,415	258	6,215,346	266	9,358,104
\$50,000,000 under \$100,000,000.....	157	878,939	148	250,860	13,048	152	13,010	2	37	159	8,810,619	155	7,053,831	159	11,019,012
\$100,000,000 or more.....	153	4,957,479	147	2,018,123	64,157	150	63,521	3	636	154	46,417,359	153	38,566,086	154	60,911,819
<b>Grantmaking-operating foundations</b>															
<b>Total</b>	<b>1,316</b>	<b>458,126</b>	<b>360</b>	<b>136,639</b>	<b>1,583</b>	<b>1,037</b>	<b>1,583</b>	<b>--</b>	<b>--</b>	<b>1,501</b>	<b>6,729,766</b>	<b>686</b>	<b>4,266,280</b>	<b>1,501</b>	<b>7,496,237</b>
Zero or unreported.....	*13	(*)	--	--	--	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	548	1,172	*27	*.76	18	468	18	--	--	695	23,314	147	4,903	695	23,837
\$100,000 under \$1,000,000.....	519	20,478	178	3,937	253	408	253	--	--	542	190,923	338	69,124	542	207,893
\$1,000,000 under \$10,000,000.....	175	28,610	104	5,081	359	121	359	--	--	201	518,460	145	203,248	201	640,481
\$10,000,000 under \$25,000,000.....	40	41,798	33	10,794	512	29	512	--	--	42	513,527	36	268,049	42	634,351
\$25,000,000 under \$50,000,000.....	7	15,137	6	4,324	147	5	147	--	--	9	276,626	8	133,158	9	327,600
\$50,000,000 under \$100,000,000.....	8	37,645	8	13,340	295	6	295	--	--	8	513,094	8	233,901	8	525,374
\$100,000,000 or more.....	5	313,285	5	99,239	--	--	--	--	--	5	4,693,822	5	3,353,898	5	5,136,700

Footnotes at end of table.

**Table 1.--Number of Private Foundations and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued**  
 [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Size of fair market value of total assets	Investments in securities (fair market value)		Net worth		Minimum investment return		Distributable amount		Qualifying distributions		Excess grant administrative expenses		Undistributed income for 1988		Excess distributions carryover to 1989	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
<b>ALL FOUNDATIONS</b>																
<b>Total</b> .....	<b>22,074</b>	<b>99,622,166</b>	<b>36,435</b>	<b>99,904,473</b>	<b>35,259</b>	<b>5,693,018</b>	<b>32,330</b>	<b>5,264,254</b>	<b>34,523</b>	<b>9,013,213</b>	<b>4,431</b>	<b>84,521</b>	<b>7,183</b>	<b>1,400,876</b>	<b>25,477</b>	<b>11,033,249</b>
Zero or unreported.....	--	--	147	-5,586	374	3,026	347	2,652	561	172,144	*120	*1,370	*13	*6	428	274,235
\$1 under \$100,000.....	4,840	173,589	14,165	413,841	12,972	22,174	11,745	20,665	12,520	325,823	2,149	8,718	2,075	2,919	9,884	1,151,652
\$100,000 under \$1,000,000.....	10,343	3,003,220	14,248	4,622,863	14,113	236,707	13,169	223,352	13,742	723,246	1,381	11,472	2,866	36,103	10,281	1,702,720
\$1,000,000 under \$10,000,000.....	5,541	13,625,209	6,426	16,506,126	6,371	868,605	5,792	826,733	6,268	1,857,491	620	21,636	1,717	170,472	4,096	3,207,747
\$10,000,000 under \$25,000,000.....	720	9,031,886	795	10,084,442	788	543,573	697	498,063	784	997,595	87	9,418	239	108,942	461	1,626,981
\$25,000,000 under \$50,000,000.....	287	8,001,712	307	8,596,471	299	470,400	268	433,205	305	815,322	45	10,218	114	124,841	155	1,008,730
\$50,000,000 under \$100,000,000.....	175	9,831,074	179	9,738,786	175	531,315	155	489,219	178	727,120	21	6,324	64	132,976	91	685,279
\$100,000,000 or more.....	167	55,955,496	168	49,947,730	166	3,017,218	155	2,770,366	165	3,394,472	9	15,364	74	824,618	81	1,375,905
<b>Nonoperating foundations</b>																
<b>Total</b> .....	<b>20,790</b>	<b>92,898,292</b>	<b>33,260</b>	<b>90,113,719</b>	<b>32,472</b>	<b>5,298,086</b>	<b>32,330</b>	<b>5,264,254</b>	<b>31,667</b>	<b>8,109,883</b>	<b>4,074</b>	<b>70,152</b>	<b>7,183</b>	<b>1,400,876</b>	<b>25,477</b>	<b>11,033,249</b>
Zero or unreported.....	--	--	147	-5,586	347	2,915	347	2,652	508	170,271	*120	*1,370	*13	*6	428	274,235
\$1 under \$100,000.....	4,627	167,238	12,707	366,357	11,852	20,530	11,745	20,665	11,320	305,959	1,877	6,595	2,075	2,919	9,884	1,151,652
\$100,000 under \$1,000,000.....	9,793	2,870,192	13,260	4,295,879	13,180	223,350	13,169	223,352	12,821	650,934	1,247	7,215	2,866	36,103	10,281	1,702,720
\$1,000,000 under \$10,000,000.....	5,138	12,818,825	5,848	15,114,188	5,814	808,744	5,792	826,733	5,736	1,637,187	581	17,891	1,717	170,472	4,096	3,207,747
\$10,000,000 under \$25,000,000.....	657	8,482,755	704	9,110,542	698	507,036	697	498,063	695	862,496	76	7,943	239	108,942	461	1,626,981
\$25,000,000 under \$50,000,000.....	264	7,539,832	277	7,866,884	269	436,448	268	433,205	275	706,954	42	9,936	114	124,841	155	1,008,730
\$50,000,000 under \$100,000,000.....	155	9,013,284	159	8,585,218	155	492,100	155	489,219	158	621,830	20	3,838	64	132,976	91	685,279
\$100,000,000 or more.....	156	52,006,167	157	44,780,237	155	2,806,963	155	2,770,366	154	3,154,252	9	15,364	74	824,618	81	1,375,905
<b>Operating foundations</b>																
<b>Total</b> .....	<b>1,285</b>	<b>6,723,894</b>	<b>3,175</b>	<b>9,790,754</b>	<b>2,787</b>	<b>394,931</b>	<b>N/A</b>	<b>N/A</b>	<b>2,856</b>	<b>903,330</b>	<b>358</b>	<b>14,369</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
Zero or unreported.....	--	--	--	--	*27	*111	N/A	N/A	*53	*1,873	--	--	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	214	6,351	1,458	47,284	1,120	1,643	N/A	N/A	1,200	19,864	171	2,123	N/A	N/A	N/A	N/A
\$100,000 under \$1,000,000.....	551	133,028	988	326,985	932	13,357	N/A	N/A	921	72,312	133	4,257	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	403	806,385	577	1,391,937	558	59,861	N/A	N/A	532	220,304	*39	*3,745	N/A	N/A	N/A	N/A
\$10,000,000 under \$25,000,000.....	63	549,131	90	973,900	89	36,537	N/A	N/A	88	135,100	10	1,475	N/A	N/A	N/A	N/A
\$25,000,000 under \$50,000,000.....	23	461,880	30	729,586	30	33,952	N/A	N/A	30	108,368	3	282	N/A	N/A	N/A	N/A
\$50,000,000 under \$100,000,000.....	20	817,790	20	1,153,568	20	39,216	N/A	N/A	20	105,290	1	2,486	N/A	N/A	N/A	N/A
\$100,000,000 or more.....	11	3,949,328	11	5,167,494	11	210,254	N/A	N/A	11	240,220	--	--	N/A	N/A	N/A	N/A
<b>GRANTMAKING FOUNDATIONS</b>																
<b>Total</b> .....	<b>20,346</b>	<b>96,628,521</b>	<b>30,842</b>	<b>95,356,229</b>	<b>30,649</b>	<b>5,507,332</b>	<b>29,178</b>	<b>5,225,234</b>	<b>31,303</b>	<b>8,421,263</b>	<b>3,667</b>	<b>74,267</b>	<b>5,633</b>	<b>1,380,555</b>	<b>23,710</b>	<b>10,638,788</b>
Zero or unreported.....	--	--	*53	*55	361	2,947	347	2,652	494	170,870	*94	*1,209	*13	*6	387	270,709
\$1 under \$100,000.....	4,242	159,318	10,772	339,114	10,318	19,769	9,677	19,047	10,786	302,113	1,764	6,006	1,156	2,298	8,668	1,071,838
\$100,000 under \$1,000,000.....	9,701	2,885,266	12,863	4,248,187	12,840	223,189	12,299	212,800	12,784	659,524	1,259	8,366	2,418	31,759	9,837	1,493,274
\$1,000,000 under \$10,000,000.....	5,134	12,830,839	5,823	15,248,875	5,810	816,654	5,600	817,147	5,823	1,682,086	594	19,981	1,569	164,983	4,041	3,185,329
\$10,000,000 under \$25,000,000.....	680	8,657,792	729	9,459,595	726	518,771	683	491,152	685	855,093	75	7,879	229	105,253	455	1,592,179
\$25,000,000 under \$50,000,000.....	267	7,608,749	275	7,989,787	272	442,942	262	429,707	274	707,348	43	10,148	112	124,533	151	969,409
\$50,000,000 under \$100,000,000.....	163	9,269,334	167	9,067,107	163	505,957	155	489,219	166	662,042	20	3,838	64	132,976	91	685,279
\$100,000,000 or more.....	158	55,217,222	159	49,003,509	158	2,977,102	153	2,763,510	158	3,332,628	9	15,364	73	818,746	80	1,370,771
<b>Grantmaking-nonoperating foundations</b>																
<b>Total</b> .....	<b>19,660</b>	<b>92,183,168</b>	<b>29,341</b>	<b>88,938,300</b>	<b>29,248</b>	<b>5,260,263</b>	<b>29,178</b>	<b>5,225,234</b>	<b>29,775</b>	<b>8,034,638</b>	<b>3,664</b>	<b>68,467</b>	<b>5,633</b>	<b>1,380,555</b>	<b>23,710</b>	<b>10,638,788</b>
Zero or unreported.....	--	--	*53	*55	347	2,915	347	2,652	468	169,795	*94	*1,209	*13	*6	387	270,709
\$1 under \$100,000.....	4,095	154,009	10,078	317,976	9,717	18,857	9,677	19,047	10,091	290,573	1,657	5,389	1,156	2,298	8,668	1,071,838
\$100,000 under \$1,000,000.....	9,364	2,800,383	12,321	4,076,036	12,310	214,983	12,299	212,800	12,332	628,791	1,192	7,000	2,418	31,759	9,837	1,493,274
\$1,000,000 under \$10,000,000.....	4,989	12,593,211	5,622	14,777,628	5,618	798,476	5,600	817,147	5,622	1,622,859	577	17,890	1,569	164,983	4,041	3,185,329
\$10,000,000 under \$25,000,000.....	645	8,363,792	687	8,956,267	684	499,999	683	491,152	685	855,093	75	7,879	229	105,253	455	1,592,179
\$25,000,000 under \$50,000,000.....	259	7,443,961	266	7,746,723	263	432,853	262	429,707	265	695,351	41	9,897	112	124,533	151	969,409
\$50,000,000 under \$100,000,000.....	155	9,013,284	159	8,585,218	155	492,100	155	489,219	158	621,830	20	3,838	64	132,976	91	685,279
\$100,000,000 or more.....	153	51,814,529	154	44,478,399	153	2,800,080	153	2,763,510	153	3,150,347	9	15,364	73	818,746	80	1,370,771
<b>Grantmaking-operating foundations</b>																
<b>Total</b> .....	<b>685</b>	<b>4,445,353</b>	<b>1,501</b>	<b>6,417,928</b>	<b>1,401</b>	<b>247,069</b>	<b>N/A</b>	<b>N/A</b>	<b>1,528</b>	<b>386,625</b>	<b>203</b>	<b>5,800</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
Zero or unreported.....	--	--	--	--	*13	*32	N/A	N/A	*27	*1,075	--	--	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	147	5,310	695	21,138	601	912	N/A	N/A	695	11,540	*107	*617	N/A	N/A	N/A	N/A
\$100,000 under \$1,000,000.....	338	84,884	542	172,151	531	8,206	N/A	N/A	542	30,733	*67	*1,365	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	145	237,629	201	471,247	192	18,178	N/A	N/A	201	59,228	*17	*2,091	N/A	N/A	N/A	N/A
\$10,000,000 under \$25,000,000.....	35	294,000	42	503,328	42	18,773	N/A	N/A	42	49,558	10	1,475	N/A	N/A	N/A	N/A
\$25,000,000 under \$50,000,000.....	8	164,788	9	243,064	9	10,089	N/A	N/A	9	11,997	2	251	N/A	N/A	N/A	N/A
\$50,000,000 under \$100,000,000.....	8	256,050	8	481,890	8	13,858	N/A	N/A	8	40,212	--	--	N/A	N/A	N/A	N/A
\$100,000,000 or more.....	5	3,402,693	5	4,525,111	5	177,022	N/A	N/A	5	182,281	--	--	N/A	N/A	N/A	N/A

N/A - not applicable.  
 \* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 † Less than \$500.  
 NOTE: Detail may not add to total because of rounding.