

Charities and Other Tax-Exempt Organizations, 1993

Data Release

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

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

Organizations that are exempt under Code section 501(c)(3) are those whose purposes are religious, charitable, scientific, literary, or educational, or they foster national or international amateur sports competition, or they prevent cruelty to children or animals, or they test for public safety. Their activities are restricted in that they must further one or more of these exempt purposes. Examples of these "charitable" organizations include nonprofit hospitals, educational institutions, youth organizations, community fundraising campaigns, public charities, local housing authorities, historical societies, and environmental preservation groups. Each must serve the public good (as opposed to private interests) to qualify for tax-exempt status. Under the Code, exempt organizations may not distribute net earnings to a private shareholder or individual. In addition, they are restricted in activities that can influence legislation, and cannot participate in any political campaign on behalf of, or in opposition to, any candidate for public office.

Of the 489,890 nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) under Code section 501(c)(3), there were 165,599 returns filed for accounting periods that began in 1993 [2]. Those not required to file included religious organizations and organizations with annual gross receipts of less than \$25,000. The number of returns filed showed a 5-percent increase from 1992 (Figure A). The number of Form 990-EZ returns represented 22 percent of total returns filed. This shortened return form is for organizations with gross receipts of less than \$100,000 and assets of less than

This data release was written by Cecelia Hilgert, an economist with the Special Projects Section, Special Studies and Publications Branch under the direction of Michael Alexander, Chief.

Figure A

Selected Items for Nonprofit Charitable Organizations, Reporting Years 1992 and 1993

[Money amounts are in millions of dollars]

Item	1992	1993	Percentage increase 1992-1993
	(1)	(2)	(3)
Number of returns.....	157,941	165,599	4.8
Forms 990.....	122,563	129,994	6.1
Forms 990-EZ.....	35,378	35,605	0.6
Total assets.....	849,324	926,847	9.1
Total liabilities.....	398,177	438,451	10.1
Total fund balance or net worth.....	451,148	488,396	8.3
Total revenue.....	523,793	566,067	8.1
Program service revenue.....	374,804	402,760	7.5
Contributions, gifts, and grants.....	94,992	103,053	8.5
Membership dues and assessments.....	5,659	5,841	3.2
Other.....	48,337	54,413	12.6
Total expenses.....	490,245	530,210	8.2
Excess of revenue over expenses.....	33,548	35,858	6.9

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

\$250,000. (Where possible, Form 990 data and Form 990-EZ are combined in this data release.)

Total revenue of organizations exempt under Code section 501(c)(3), excluding private foundations, was \$566.1 billion for 1993, an increase of 8 percent from 1992. Program service revenue--the fees collected by organizations for the programs operated in support of their tax-exempt purposes--was the major source. It totaled \$402.8 billion for 1993, which represented 71 percent of total revenue. For 1993, revenues exceeded expenses by \$35.9 billion, an increase of 7 percent from 1992. Total assets grew to \$926.8 billion, an increase of 9 percent from 1992. Investments in securities were the major asset holding, \$320.7 billion, which accounted for one-third of the total; this type of asset showed a 13-percent rise from 1992. (See Table 1 for selected balance sheet and income statement items for Form 990 filers. Table 2 provides detailed expenditures by functional category for Form 990 filers. Tables 3 and 4 show selected items for Form 990 and Form 990-EZ filers, respectively.)

Figure B presents information on the types of nonprofit charitable organizations that filed Forms 990 or 990-EZ for 1993. The information was based on responses to a question on the return forms identifying the reason why the organization was not classified as a private foundation. In contrast to a nonprofit charitable organization, a private foundation is narrowly supported and controlled, usually by an individual, family, or corporation, and does not solicit funds from the general public. It is this narrow

Charities and Other Tax-Exempt Organizations, 1993

Figure B

Selected Items, by Type of Nonprofit Charitable Organization, Reporting Year 1993

[Money amounts are in millions of dollars]

Type of organization	Total assets	Total liabilities	Total fund balance or net worth	Total revenue	Program service revenue	Contributions, gifts, and grants	Total expenses	Excess of revenue over expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	926,847	438,451	488,396	566,067	402,760	103,053	530,210	35,858
Educational institution or school.....	190,507	45,909	144,599	89,604	56,507	20,665	80,579	9,025
Governmental unit.....	2,850	2,255	595	1,727	494	1,028	1,541	186
Hospital.....	267,283	138,594	128,689	256,682	241,223	5,957	246,315	10,367
Hospital research organization.....	11,876	1,685	10,191	2,990	1,428	826	2,673	317
Organization supporting a public college.....	13,416	2,283	11,133	6,430	1,790	3,589	5,257	1,174
Organization supporting other charitable organizations.....	224,919	152,546	72,373	44,912	19,627	5,850	39,186	5,726
Organization testing for public safety.....	415	70	345	303	279	(²)	279	23
Publicly-supported organization.....	210,885	92,652	118,232	160,098	79,441	63,952	151,211	8,888
Religious-affiliated organization ¹	4,378	2,293	2,085	2,766	1,448	1,183	2,653	113
Type not reported.....	319	165	154	555	522	2	516	38

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

² Less than \$500,000.

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

base of support and control which differentiates a private foundation from a nonprofit charitable organization. Because of their centralized support and control, private foundations are more strictly regulated than the other section 501(c)(3) organizations. Their contributors are subject to special limitations on individual income tax deductions, and nonoperating foundations, which are the most prevalent type, have mandatory distribution requirements and an excise tax on net investment income [3].

As shown in Figure B, hospitals were the leading category of nonprofit charitable organization in terms of assets and revenue, representing 29 percent of the total amount of assets and 45 percent of the revenue total. Publicly-supported organizations were the second leading category in terms of revenue with 28 percent of the total. These organizations receive broad financial support from a large number of sources within the general public [4]. Examples are the American Red Cross and the United Way and their affiliated agencies, voluntary health agencies, community foundations, cultural organizations, and a wide variety of community-service organizations. These organizations showed increases of 10 percent in assets, 11 percent in revenue, and 14 percent in program service revenue. Program service revenue was the leading revenue source for both hospitals and publicly-supported organizations.

Nonprofit charitable organizations reported tax-exempt bond liabilities of \$70.4 billion. Most of this amount (\$61.9 billion) was reported by organizations with assets greater than \$50 million.

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

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

Figure C presents selected data for these organizations for 1992 and 1993. Three types of organizations exempt under these Code sections--civic leagues and social welfare organizations, section 501(c)(4); labor, agricultural, and horticultural organizations, section 501(c)(5); and business leagues, chambers of commerce, and real estate boards, section 501(c)(6)--each filed over 21,000 Forms 990 and 990-EZ for 1993. The number of returns filed by organizations in these Code subsections remained rather stable from the number filed for 1992. In general, the relative use of the Form 990-EZ was greater by organizations in these Code sections than that of the nonprofit charitable organizations exempt under Code section

Figure C

Selected Items for Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Years 1992 and 1993

[Money amounts are in millions of dollars]

Internal Revenue Code section	Number of returns		Total assets		Total liabilities		Total revenue		Total expenses		Excess of revenue over expenses	
	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
501(c)(4).....	22,802	22,702	38,683	41,775	27,412	29,795	21,498	22,150	20,595	20,770	903	1,379
501(c)(5).....	21,431	21,218	18,841	15,743	3,442	3,361	13,681	12,741	12,758	12,168	923	573
501(c)(6).....	24,443	23,910	21,464	23,368	11,179	12,928	18,504	19,178	17,344	18,151	1,160	1,026
501(c)(7).....	15,215	15,607	10,627	11,200	3,190	3,324	6,471	6,577	6,232	6,396	239	181
501(c)(8).....	7,719	8,026	36,890	40,644	31,501	34,522	9,067	8,994	8,802	8,625	265	369
501(c)(9).....	9,951	10,065	41,754	48,199	14,064	14,375	65,514	67,009	63,080	61,886	2,434	5,123

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

501(c)(3). For example, the Form 990-EZ represented 36 percent of the returns filed by civic leagues and social welfare organizations; 35 percent of the returns filed by labor, agricultural, and horticultural organizations; and 25 percent of the returns filed by business leagues, chambers of commerce, and real estate boards, as compared to 22 percent of the returns filed by the nonprofit charitable organizations discussed earlier. Tables 2 and 3 show data for Form 990 filers, while Table 4 presents information on Form 990-EZ filers.

Voluntary employees' beneficiary associations, Code section 501(c)(9), led the other five types of organizations in terms of assets, \$48.2 billion; this represented an increase of 15 percent from 1992. Civic leagues and social welfare organizations, Code section 501(c)(4), were second with \$41.8 billion, followed by fraternal beneficiary societies and associations, Code section 501(c)(8), with \$40.6 billion. The largest of these organizations--those with assets of \$10 million or more--represented more than three-quarters of the assets of the organizations exempt under these three Code sections [5].

In terms of revenue, voluntary employees' beneficiary associations, section 501(c)(9), reported the largest amount for 1993, \$67.0 billion. The composition of revenue varied considerably for the organizations in these six Code sections. Membership dues and assessments were the major source of revenue for labor, agricultural, and horticultural organizations, section 501(c)(5); business leagues, chambers of commerce, and real estate boards, section 501(c)(6); and social and recreation clubs, section 501(c)(7). Program service revenue was the major source of revenue for the organizations exempt under the other three Code sections. While program service revenue is generally composed of fees for ser-

vices on which the tax exemption is based, for fraternal beneficiary associations (501(c)(8)) and voluntary beneficiary associations (501(c)(9)), the program service revenue was, instead, composed of payments received for health and welfare benefits coverage.

Data Sources and Limitations

The statistics in this data release are based on a sample of the 1993 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 1993 forms when their accounting periods ended during the time period December 31, 1993, through November 30, 1994. These returns comprise the data for Reporting Year 1993 shown in this data release. The sample did not include private foundations, which were required to file on a separate return form. Most churches and other religious organizations were also excluded from the sample because they were not required to file a Form 990 or a Form 990-EZ. However, as shown in Figure B, some of these organizations filed returns voluntarily. The sample included only those returns with receipts of more than \$25,000, the filing threshold.

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

Charities and Other Tax-Exempt Organizations, 1993

tive processing or taxpayer amendment were not incorporated into the data base.

Each part of the sample was classified into sample strata based on size of total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 11,882 returns was selected from a population of 167,765. Sampling rates ranged from 0.7 percent for small asset classes to 100 percent for organizations with assets of \$10,000,000 or more. For organizations filing under sections 501(c)(4) through (9), a sample of 8,146 returns was selected from a population of 102,841. Sampling rates ranged from 1.9 percent for the small asset classes to 100 percent for organizations with assets of \$10,000,000 or more. The populations for these organizations included some returns of terminated organizations, returns of inactive organizations, duplicate returns, and returns of organizations filed prior to 1993. These returns were not included in the samples, nor in the estimated population counts.

Notes and References

- [1] Data for previous years were published in Internal Revenue Service, *Statistics of Income, Compendium of Studies of Tax-Exempt Organizations, 1974-1987*, and *Compendium of Studies of Tax-Exempt Organizations, 1986-1992, Volume 2*. See also "Charities and Other Tax-Exempt Organizations, 1992," *Statistics of Income Bulletin*, Summer 1996, Volume 16, Number 1, and Riley, Margaret, "Exempt Organization Business Income Tax Returns: Highlights and An Analysis of Exempt and Nonexempt Finances, 1993," in this issue.
- [2] Data presented in this data release are from 1993 Forms 990 and 990-EZ. The total number of non-profit 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, as reported in *Monthly Exempt Organizations Statistical Summary*, and does not include private foundations filing Form 990-PF, *Return of Private Foundation*. A file containing Business Master File records of exempt organizations is available on the Statistics of Income's electronic bulletin board, which can be accessed at (202) 874-9574.
- [3] For information on private foundations, see Meckstroth, Alicia, and Arnsberger, Paul, "Private Foundations and Charitable Trusts: A Decade of Charitable Giving and Growth, with Highlights of 1991 and 1992," *Statistics of Income Bulletin*, Summer 1996, Volume 16, Number 1, and "Private Foundations and Charitable Trusts, 1993," *Statistics of Income Bulletin*, Winter 1996-1997, Volume 16, Number 3.
- [4] A publicly-supported organization receives at least one-third of its total support from governmental units, from contributions made directly or indirectly by the general public, or from a combination of these sources. It is organized and operated in a manner to attract new and additional public or governmental support on a continuous basis. Certain types of publicly-supported organizations, as defined by Internal Revenue Code Section 509(a)(2), have additional limits on total gross investment income and unrelated business taxable income.
- [5] Some data in this section are from unpublished Statistics of Income tabulations.

Charities and Other Tax-Exempt Organizations, 1993

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 ^{1,2}	\$100,000 under \$500,000 ²	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	129,994	36,630	39,008	15,602	30,228	5,790	2,736
Total assets.....	925,165,338	1,395,048	9,896,828	11,009,683	93,092,380	125,766,066	684,005,332
Cash:							
Number of returns.....	103,555	29,149	32,372	12,290	23,473	4,340	1,931
Amount.....	16,296,867	424,542	1,513,552	801,343	3,871,968	2,957,851	6,727,610
Savings and temporary cash investments:							
Number of returns.....	85,649	18,057	27,349	11,422	22,420	4,311	2,089
Amount.....	68,831,040	473,812	2,773,977	2,103,234	11,700,450	10,798,284	40,981,283
Accounts receivable (net):							
Number of returns.....	62,571	10,318	16,671	7,930	20,428	4,768	2,456
Amount.....	62,900,148	115,299	707,612	655,827	6,390,996	9,491,914	45,538,501
Pledges receivable (net):							
Number of returns.....	8,358	774	1,178	789	4,124	1,086	408
Amount.....	6,797,355	9,100	63,035	126,571	1,933,935	2,298,022	2,366,691
Grants receivable:							
Number of returns.....	14,670	3,353	4,168	1,814	4,179	711	445
Amount.....	5,007,855	51,136	203,366	211,561	1,747,483	976,347	1,817,962
Receivables due from officers, directors, trustees, and key employees:							
Number of returns.....	2,104	516	655	79	477	197	180
Amount.....	182,015	2,193	14,225	156	24,862	47,422	93,157
Other notes and loans receivable:							
Number of returns.....	15,417	903	3,136	2,230	5,596	2,156	1,395
Amount.....	23,656,601	15,357	159,193	199,362	2,117,326	3,248,837	17,916,526
Inventories for sale or use:							
Number of returns.....	26,263	3,869	6,338	2,884	8,164	3,003	2,005
Amount.....	6,055,312	37,092	210,829	59,694	821,469	1,068,349	3,857,878
Prepaid expenses and deferred charges:							
Number of returns.....	55,803	7,481	14,712	7,142	19,440	4,627	2,402
Amount.....	8,628,794	20,647	130,439	115,493	997,434	1,513,197	5,851,584
Investments in securities:							
Number of returns.....	29,125	1,161	7,227	3,154	12,074	3,571	1,938
Amount.....	320,719,847	5,364	868,526	1,195,221	17,144,141	32,444,082	269,062,511
Investments in land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	19,782	5,030	6,128	2,073	4,896	1,023	633
Amount.....	18,333,816	68,133	443,285	849,948	5,111,819	3,074,809	8,785,822
Other investments:							
Number of returns.....	13,180	387	1,969	1,735	5,674	1,999	1,417
Amount.....	82,519,979	971	146,975	257,378	3,544,350	6,934,606	71,635,699
Land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	79,215	12,640	25,318	10,848	23,005	4,917	2,487
Amount.....	256,582,688	152,478	2,453,628	4,004,512	34,070,235	44,672,615	171,229,220
Other assets:							
Number of returns.....	45,909	7,223	10,838	6,094	15,512	4,001	2,240
Amount.....	48,653,011	18,925	208,180	429,377	3,615,912	6,239,730	38,140,887
Total liabilities.....	438,227,597	652,605	2,902,864	3,847,692	37,552,901	51,304,152	341,967,383
Accounts payable:							
Number of returns.....	90,349	19,605	26,049	11,107	25,589	5,345	2,654
Amount.....	74,127,165	297,114	903,155	777,011	7,753,384	10,511,162	53,885,339
Grants payable:							
Number of returns.....	3,991	387	1,049	394	1,579	424	158
Amount.....	3,591,028	2,595	52,012	40,280	775,715	1,045,005	1,675,421
Support and revenue designated for future periods:							
Number of returns.....	25,076	4,256	7,559	2,365	8,534	1,732	629
Amount.....	14,413,571	78,724	434,852	355,929	3,909,151	4,383,200	5,251,715
Loans from officers, directors, trustees, and key employees:							
Number of returns.....	4,813	2,838	1,121	315	472	56	11
Amount.....	398,338	76,259	84,957	65,300	75,653	47,487	48,681
Tax-exempt bond liabilities:							
Number of returns.....	2,136	--	--	--	513	695	928
Amount.....	70,434,897	--	--	--	1,231,927	7,339,539	61,863,432
Mortgages and other notes payable:							
Number of returns.....	43,049	5,417	10,304	6,590	15,523	3,401	1,814
Amount.....	107,566,032	124,973	983,746	2,203,288	19,428,561	19,852,822	64,972,642

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1993

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 ^{1,2}	\$100,000 under \$500,000 ²	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total liabilities (continued):							
Other liabilities:							
Number of returns.....	38,724	5,546	8,734	5,227	13,758	3,490	1,969
Amount.....	167,696,564	72,936	444,139	405,889	4,378,508	8,124,937	154,270,154
Total fund balance or net worth:							
Number of returns.....	129,336	36,243	38,876	15,523	30,195	5,771	2,729
Amount.....	486,937,733	742,446	6,993,956	7,161,991	55,539,477	74,461,914	342,037,950
Total revenue:							
Number of returns.....	129,994	36,630	39,008	15,602	30,228	5,790	2,736
Amount.....	564,456,718	6,148,906	15,991,845	11,720,475	79,205,152	85,330,248	366,060,091
Total contributions received:							
Number of returns.....	108,341	30,181	34,440	12,267	24,350	4,765	2,338
Amount.....	102,283,165	3,313,870	8,167,705	5,483,871	29,424,123	16,653,983	39,239,613
Contributions received from direct public support:							
Number of returns.....	97,481	26,957	30,916	11,242	21,900	4,392	2,074
Amount.....	47,507,722	1,596,767	3,517,392	2,029,115	12,277,063	9,497,264	18,590,120
Contributions received from indirect public support:							
Number of returns.....	27,216	7,739	7,960	2,861	6,782	1,122	753
Amount.....	8,335,206	347,996	584,288	618,188	1,913,769	1,853,038	3,017,928
Government grants:							
Number of returns.....	43,195	12,124	13,986	4,596	9,563	1,805	1,121
Amount.....	46,440,237	1,369,107	4,066,025	2,836,567	15,233,293	5,303,681	17,631,564
Program service revenue:							
Number of returns.....	79,303	18,315	23,019	9,372	21,563	4,616	2,418
Amount.....	402,360,925	1,960,213	6,420,962	5,246,500	43,340,063	61,475,007	283,918,180
Membership dues and assessments:							
Number of returns.....	27,664	9,158	10,292	2,996	4,400	607	212
Amount.....	5,686,637	285,211	497,949	209,343	1,442,828	1,006,532	2,244,774
Interest on savings and temporary cash investments:							
Number of returns.....	103,126	24,764	32,863	13,315	25,503	4,539	2,142
Amount.....	4,872,200	19,946	113,866	90,624	750,336	854,052	3,043,376
Dividends and interest from securities:							
Number of returns.....	25,799	1,419	5,917	3,391	10,206	3,092	1,775
Amount.....	15,414,369	1,074	47,267	69,061	894,586	1,590,159	12,812,223
Net rental income (loss):							
Number of returns.....	18,801	903	4,773	3,075	6,676	1,993	1,381
Amount.....	1,261,745	10,609	71,025	71,839	299,810	210,026	598,436
Gross rents:							
Number of returns.....	18,800	903	4,773	3,075	6,678	1,992	1,379
Amount.....	2,945,926	10,609	109,316	126,131	683,679	489,575	1,526,616
Rental expenses:							
Number of returns.....	7,413	—	1,690	1,025	2,991	958	749
Amount.....	1,684,180	—	38,290	54,292	383,869	279,549	928,180
Other investment income (loss):							
Number of returns.....	6,331	129	1,572	946	2,226	796	662
Amount.....	2,902,122	170	15,781	-7,512	115,265	173,342	2,605,076
Total gain (loss) from sales of assets:							
Number of returns.....	25,527	1,806	4,861	3,154	10,184	3,423	2,099
Amount.....	13,551,270	40,010	16,865	27,948	436,098	1,085,797	11,944,551
Gain (loss), sales of securities:							
Number of returns.....	14,894	258	2,237	1,735	6,936	2,412	1,316
Amount.....	12,478,500	540	15,419	19,238	434,983	1,056,984	10,951,336
Gross amount from sales:							
Number of returns.....	15,050	258	2,631	1,656	6,865	2,361	1,279
Amount.....	225,407,473	5,491	254,177	198,979	6,313,594	14,608,013	204,027,220
Cost or other basis and sales expense:							
Number of returns.....	13,698	258	2,498	1,577	6,278	2,037	1,049
Amount.....	212,928,973	4,951	238,758	179,741	5,878,611	13,551,029	193,075,884
Gain (loss), sales of other assets:							
Number of returns.....	12,977	1,548	2,624	1,498	4,253	1,672	1,382
Amount.....	1,072,760	39,470	1,446	8,703	1,113	28,813	993,215
Gross amount from sales:							
Number of returns.....	10,444	1,290	1,575	1,262	3,646	1,453	1,219
Amount.....	6,072,058	51,887	48,183	35,199	431,073	415,426	5,090,290
Cost or other basis and sales expense:							
Number of returns.....	9,612	1,419	1,704	1,183	2,929	1,262	1,115
Amount.....	4,999,289	12,417	46,737	26,490	429,957	386,614	4,097,075

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1993

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 ^{1,2}	\$100,000 under \$500,000 ²	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total revenue (continued):							
Net income (loss), special events and activities ³:							
Number of returns.....	32,998	12,124	10,285	3,965	5,585	732	307
Amount.....	1,781,925	429,892	286,238	286,846	481,692	208,000	89,257
Gross revenue:							
Number of returns.....	33,594	12,511	10,414	3,886	5,664	783	336
Amount.....	3,882,216	1,150,341	752,232	529,207	873,125	370,309	207,001
Direct expenses:							
Number of returns.....	27,383	10,060	7,814	3,650	4,824	714	321
Amount.....	2,100,296	720,450	465,997	242,364	391,434	162,309	117,744
Gross profit (loss), sales of inventories:							
Number of returns.....	16,044	3,353	5,690	1,892	3,970	724	415
Amount.....	2,997,154	29,903	182,673	134,752	772,884	551,452	1,325,489
Gross sales minus returns and allowances:							
Number of returns.....	16,203	3,353	5,819	1,892	3,998	726	414
Amount.....	7,043,916	194,399	479,078	377,244	1,965,758	1,429,118	2,598,318
Cost of goods sold:							
Number of returns.....	14,143	2,967	4,902	1,656	3,549	673	397
Amount.....	4,046,762	164,497	296,405	242,493	1,192,874	877,666	1,272,829
Other revenue (loss):							
Number of returns.....	48,750	8,900	13,847	6,252	14,139	3,557	2,056
Amount.....	11,345,184	58,005	171,496	107,206	1,247,464	1,521,897	8,239,115
Total expenses:							
Number of returns.....	129,398	36,372	38,876	15,602	30,043	5,772	2,734
Amount.....	528,695,041	6,162,250	15,395,692	11,001,442	75,077,830	80,028,648	341,029,180
Program services:							
Number of returns.....	125,279	35,212	38,224	14,419	29,085	5,649	2,691
Amount.....	457,707,840	4,960,050	12,940,201	9,247,326	63,238,298	66,737,924	300,584,040
Management and general:							
Number of returns.....	110,286	29,278	32,202	14,058	26,909	5,301	2,539
Amount.....	65,123,167	940,474	2,248,382	1,535,595	10,527,698	11,887,233	37,983,786
Fundraising:							
Number of returns.....	39,417	10,318	10,972	4,754	9,988	2,280	1,105
Amount.....	4,621,773	243,225	199,136	212,394	1,121,735	1,063,891	1,781,392
Payments to affiliates:							
Number of returns.....	4,684	1,290	1,178	473	1,370	244	129
Amount.....	1,242,250	18,495	7,972	6,127	190,095	339,599	679,962
Excess (deficit) of revenue over expenses:							
Number of returns.....	129,567	36,630	38,876	15,444	30,125	5,766	2,726
Amount.....	35,761,676	-13,350	596,159	719,034	4,127,322	5,301,600	25,030,912

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

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

³Comparable to "net income (loss), fundraising" in prior-year tables.

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

Charities and Other Tax-Exempt Organizations, 1993

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 (1)	501(c)(4) (2)	501(c)(5) (3)	501(c)(6) (4)	501(c)(7) (5)	501(c)(8) (6)	501(c)(9) (7)
Number of returns.....	129,994	14,627	13,856	17,825	11,412	6,346	9,691
Total functional expenditures:							
Number of returns.....	129,397	14,285	13,831	17,823	11,371	6,346	9,593
Amount².....	527,451,260	20,437,402	10,330,133	17,605,442	6,219,712	8,538,682	61,858,232
Grants and allocations:							
Number of returns.....	35,688	4,240	4,014	3,754	918	3,252	218
Amount.....	26,529,455	684,268	110,479	513,162	8,019	140,524	569,662
Specific assistance to individuals:							
Number of returns.....	9,817	827	414	228	233	492	182
Amount.....	22,828,961	189,964	9,883	5,195	1,236	50,842	273,351
Benefits paid to or for members:							
Number of returns.....	1,820	1,198	4,110	730	510	964	8,066
Amount.....	2,779,592	6,117,400	1,028,745	825,154	47,987	6,037,082	52,369,916
Compensation of officers or directors:							
Number of returns.....	44,347	3,244	10,253	7,101	1,147	3,636	2,294
Amount.....	5,281,256	155,793	993,354	736,292	40,205	73,055	216,437
Other salaries and wages:							
Number of returns.....	91,603	6,147	10,458	11,804	7,071	3,978	1,464
Amount.....	179,826,344	2,130,335	2,074,387	3,396,534	2,060,876	535,744	411,360
Pension plan contributions:							
Number of returns.....	24,887	1,013	4,503	4,528	767	157	741
Amount.....	5,834,880	105,940	268,565	225,644	22,202	62,717	100,092
Other employee benefits:							
Number of returns.....	63,800	2,872	5,845	7,955	2,996	687	1,312
Amount.....	23,568,297	380,574	1,082,233	490,744	168,555	187,366	1,227,010
Payroll taxes:							
Number of returns.....	82,995	5,729	11,323	11,153	6,712	4,015	1,643
Amount.....	12,599,356	162,763	264,317	296,577	266,051	73,128	49,257
Accounting fees:							
Number of returns.....	86,082	8,251	9,451	13,933	6,799	3,885	4,653
Amount.....	998,652	43,854	59,318	76,005	35,894	18,791	73,818
Legal fees:							
Number of returns.....	37,265	3,654	6,344	7,391	2,256	1,078	3,318
Amount.....	1,184,001	64,917	239,362	327,998	14,546	13,467	90,083
Supplies:							
Number of returns.....	106,449	10,761	9,437	14,164	8,553	5,463	1,997
Amount.....	41,210,759	227,600	110,609	188,938	245,908	50,013	30,496
Telephone:							
Number of returns.....	91,608	7,966	9,225	14,460	8,218	4,310	1,581
Amount.....	2,455,253	85,325	103,565	169,299	47,589	26,920	16,266
Postage and shipping:							
Number of returns.....	83,129	7,203	7,546	14,265	5,678	4,082	2,000
Amount.....	2,156,619	335,842	84,745	283,035	29,738	23,338	40,760
Occupancy:							
Number of returns.....	90,701	8,356	9,501	12,139	8,803	5,032	1,433
Amount.....	14,017,142	434,456	299,525	601,685	634,369	176,200	59,705
Equipment rental and maintenance:							
Number of returns.....	70,595	6,046	4,794	8,955	5,787	2,807	808
Amount.....	6,684,359	136,048	62,574	199,427	180,591	37,503	18,611
Printing and publications:							
Number of returns.....	82,683	6,451	6,179	14,604	5,973	4,375	2,387
Amount.....	4,073,452	362,309	143,125	740,972	59,263	43,544	33,387
Travel:							
Number of returns.....	74,226	3,910	6,064	10,856	1,904	980	762
Amount.....	3,885,754	119,245	268,604	453,250	21,119	27,825	9,991
Conferences, conventions, and meetings:							
Number of returns.....	58,362	6,633	9,594	14,168	3,092	4,471	1,938
Amount.....	1,715,491	125,632	223,065	1,057,366	51,772	43,613	17,156
Interest:							
Number of returns.....	44,606	4,143	2,206	3,506	4,726	1,949	253
Amount.....	10,120,908	938,528	36,752	60,280	125,543	20,682	16,118
Depreciation and depletion:							
Number of returns.....	83,391	6,439	7,310	10,777	6,739	2,763	1,574
Amount.....	20,600,292	333,103	156,293	328,638	492,588	77,608	49,658
Other expenses:							
Number of returns.....	125,270	13,907	13,554	17,603	11,219	6,262	7,927
Amount.....	138,837,218	7,266,532	2,674,972	6,623,341	1,664,992	808,521	6,184,866

¹Excludes private foundations and most religious organizations.

²The small differences between "total functional expenditures" shown in this table and "total expenses" shown in Table 3 are due to payments to affiliates.

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

Charities and Other Tax-Exempt Organizations, 1993

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	129,894	14,827	13,856	17,825	11,412	6,346	9,691
Total assets	925,165,338	41,442,300	15,406,799	23,160,869	10,969,442	40,512,804	48,181,594
Cash:							
Number of returns.....	103,555	11,463	11,714	14,133	9,527	5,599	5,206
Amount.....	16,296,867	1,457,076	972,059	1,098,807	392,935	254,777	1,296,505
Savings and temporary cash investments:							
Number of returns.....	85,649	10,376	9,305	14,275	8,532	4,154	6,701
Amount.....	68,831,040	5,253,967	3,245,054	5,693,622	957,095	774,488	9,675,294
Accounts receivable (net):							
Number of returns.....	62,571	3,157	3,789	7,115	5,294	909	4,414
Amount.....	62,900,148	2,260,954	625,975	1,537,159	679,341	47,505	3,501,538
Pledges receivable (net):							
Number of returns.....	8,358	51	43	211	48	16	102
Amount.....	6,797,355	87,065	12,293	92,235	5,814	51	18,421
Grants receivable:							
Number of returns.....	14,670	220	14	149	10	5	30
Amount.....	5,007,855	161,475	1,454	69,197	59	240	10,834
Receivables due from officers, directors, trustees, and key employees:							
Number of returns.....	2,104	143	260	377	84	57	45
Amount.....	182,015	61,272	2,045	7,092	465	593	5,335
Other notes and loans receivable:							
Number of returns.....	15,417	940	1,016	1,365	682	312	207
Amount.....	23,656,601	7,841,803	316,251	445,708	124,475	1,011,114	89,673
Inventories for sale or use:							
Number of returns.....	26,263	2,638	823	1,777	5,561	3,838	36
Amount.....	6,055,312	139,568	24,028	128,073	125,712	32,637	3,188
Prepaid expenses and deferred charges:							
Number of returns.....	55,803	3,439	2,891	6,314	4,616	1,148	2,429
Amount.....	8,628,794	292,992	127,121	384,250	117,688	12,485	117,999
Investments in securities:							
Number of returns.....	29,125	1,522	2,278	2,732	682	1,771	2,734
Amount.....	320,719,847	9,347,191	6,224,006	8,623,446	316,767	22,317,933	28,533,492
Investments in land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	19,782	2,103	1,822	2,627	1,792	1,044	176
Amount.....	18,333,816	1,669,884	247,892	391,132	1,031,064	621,652	44,834
Other investments:							
Number of returns.....	13,180	562	1,285	1,714	530	346	685
Amount.....	82,519,979	3,387,339	788,888	1,087,695	80,023	5,125,971	2,652,921
Land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	79,215	7,057	8,748	8,945	7,071	4,050	1,346
Amount.....	256,582,688	5,660,365	2,323,538	2,509,726	6,920,687	1,448,078	390,700
Other assets:							
Number of returns.....	45,909	3,124	4,078	4,695	2,685	1,970	2,571
Amount.....	48,653,011	3,821,350	496,194	1,092,721	217,314	8,865,378	1,840,859
Total liabilities	438,227,597	29,744,900	3,332,727	12,915,887	3,298,476	34,510,641	14,373,790
Accounts payable:							
Number of returns.....	90,349	6,326	7,446	10,794	6,466	3,679	5,000
Amount.....	74,127,165	4,913,409	1,137,250	2,623,765	661,227	342,988	6,019,912
Grants payable:							
Number of returns.....	3,991	240	19	228	40	72	49
Amount.....	3,591,028	119,986	2,553	36,111	6,354	218,547	63,197
Support and revenue designated for future periods:							
Number of returns.....	25,076	895	382	3,064	1,083	876	372
Amount.....	14,413,571	666,864	110,340	1,122,107	126,974	55,552	599,167
Loans from officers, directors, trustees, and key employees:							
Number of returns.....	4,813	191	66	28	328	21	21
Amount.....	398,338	4,270	2,530	640	21,957	72	24
Tax-exempt bond liabilities:							
Number of returns.....	2,136	173	50	21	29	32	--
Amount.....	70,434,897	3,139,774	6,889	13,970	10,867	101	--
Mortgages and other notes payable:							
Number of returns.....	43,049	3,797	2,175	2,938	4,437	2,008	149
Amount.....	107,566,032	10,530,010	605,120	1,355,382	1,836,212	255,889	201,166
Other liabilities:							
Number of returns.....	38,724	3,338	3,221	5,223	3,947	1,801	2,603
Amount.....	167,696,584	10,370,587	1,468,050	7,763,911	634,884	33,637,492	7,490,323
Total fund balance or net worth:							
Number of returns.....	129,336	14,494	13,802	17,791	11,309	6,346	8,694
Amount.....	486,937,733	11,697,400	12,074,070	10,244,980	7,670,967	6,002,263	33,807,804

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1993

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:							
Number of returns.....	129,994	14,626	13,856	17,823	11,412	6,346	9,691
Amount.....	564,456,718	21,838,763	12,342,206	18,900,895	6,395,238	8,929,196	66,986,439
Total contributions received:							
Number of returns.....	108,341	6,952	1,516	4,493	1,852	3,913	271
Amount.....	102,283,165	2,470,327	330,525	1,311,948	52,449	96,488	199,425
Contributions received from direct public support:							
Number of returns.....	97,481	5,897	1,181	3,136	1,709	3,644	241
Amount.....	47,507,722	1,155,786	129,407	510,879	44,593	76,050	145,109
Contributions received from indirect public support:							
Number of returns.....	27,216	941	149	645	209	320	32
Amount.....	8,335,206	232,080	134,225	45,585	7,856	17,498	23,599
Government grants:							
Number of returns.....	43,195	2,527	405	1,415	--	34	22
Amount.....	46,440,237	1,082,461	66,893	755,485	--	2,941	30,717
Program service revenue:							
Number of returns.....	79,303	5,798	4,215	11,760	6,019	2,798	8,120
Amount.....	402,360,925	14,615,808	2,490,200	7,009,774	1,133,770	7,959,262	60,331,957
Membership dues and assessments:							
Number of returns.....	27,664	8,355	12,442	16,090	10,223	5,732	1,109
Amount.....	5,686,637	1,780,369	8,139,743	8,539,004	3,752,909	332,925	2,437,104
Interest on savings and temporary cash investments:							
Number of returns.....	103,126	12,559	12,568	15,943	9,647	5,219	7,729
Amount.....	4,872,200	388,165	251,236	335,353	41,038	33,266	555,928
Dividends and interest from securities:							
Number of returns.....	25,799	1,722	1,940	2,433	904	1,110	2,345
Amount.....	15,414,369	549,514	277,268	363,365	15,936	151,537	1,193,026
Net rental income (loss):							
Number of returns.....	18,801	2,796	2,788	2,168	2,547	1,786	141
Amount.....	1,261,745	223,542	25,265	32,572	40,966	23,560	10,301
Gross rents:							
Number of returns.....	18,800	2,791	2,839	2,204	2,665	1,790	146
Amount.....	2,945,926	360,949	111,731	115,670	80,305	39,774	21,526
Rental expenses:							
Number of returns.....	7,413	1,089	1,354	1,115	1,201	682	86
Amount.....	1,684,180	137,407	86,466	83,097	39,340	16,212	11,225
Other investment income (loss):							
Number of returns.....	6,331	387	565	487	187	168	752
Amount.....	2,902,122	56,852	35,165	19,377	1,099	12,844	48,619
Total gain (loss) from sales of assets:							
Number of returns.....	25,527	1,463	1,710	2,106	1,393	682	1,909
Amount.....	13,551,270	125,678	88,091	119,061	22,636	42,025	608,095
Gain (loss), sales of securities:							
Number of returns.....	14,894	653	688	922	244	345	1,792
Amount.....	12,478,500	110,610	63,773	131,246	7,683	36,982	595,974
Gross amount from sales:							
Number of returns.....	15,050	664	770	840	246	345	1,892
Amount.....	225,407,473	4,097,915	5,514,062	8,843,525	80,119	1,204,796	56,375,943
Cost or other basis and sales expense:							
Number of returns.....	13,698	605	700	898	220	341	1,876
Amount.....	212,928,973	3,987,305	5,450,289	8,712,280	72,436	1,167,814	55,779,969
Gain (loss), sales of other assets:							
Number of returns.....	12,977	872	1,136	1,336	1,182	377	173
Amount.....	1,072,760	15,068	24,318	-12,184	14,953	5,043	12,121
Gross amount from sales:							
Number of returns.....	10,444	826	1,071	1,037	1,024	355	157
Amount.....	6,072,058	302,058	76,113	87,200	46,727	56,045	362,073
Cost or other basis and sales expense:							
Number of returns.....	9,612	522	711	1,124	771	257	114
Amount.....	4,999,289	286,990	51,795	99,384	31,774	51,002	349,951
Net income (loss), special events and activities 2:							
Number of returns.....	32,998	5,347	913	3,416	1,798	2,481	69
Amount.....	1,781,925	164,698	17,630	115,583	36,918	97,150	2,789
Gross revenue:							
Number of returns.....	33,594	5,351	978	3,410	1,798	2,459	69
Amount.....	3,882,216	681,751	53,406	321,597	97,710	291,503	7,755
Direct expenses:							
Number of returns.....	27,383	4,726	813	3,203	1,630	1,977	69
Amount.....	2,100,296	517,051	35,775	206,014	60,792	194,353	4,967
Gross profit (loss), sales of inventories:							
Number of returns.....	16,044	3,002	899	1,863	5,110	2,578	43
Amount.....	2,997,154	154,466	11,512	51,585	1,078,594	121,603	714

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1993

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 (continued):							
Gross profit (loss), sales of inventories (continued):							
Gross sales minus returns and allowances:							
Number of returns.....	16,203	3,002	963	1,863	5,107	2,578	45
Amount.....	7,043,916	558,549	42,049	294,063	2,337,321	374,639	67,619
Cost of goods sold:							
Number of returns.....	14,143	2,742	880	1,472	4,956	2,498	45
Amount.....	4,046,762	404,083	30,537	242,477	1,258,727	253,036	66,905
Other revenue (loss):							
Number of returns.....	48,750	5,600	7,195	8,453	4,130	1,904	1,981
Amount.....	11,345,184	1,309,541	675,569	1,003,271	218,922	58,532	1,598,481
Total expenses:							
Number of returns.....	129,398	14,285	13,831	17,823	11,371	6,346	9,593
Amount.....	528,695,041	20,468,158	11,769,272	17,883,266	6,223,137	8,562,729	61,861,396
Program services:							
Number of returns.....	125,279	13,107	(²)	(²)	(²)	(²)	(²)
Amount.....	457,707,840	17,438,451	(²)	(²)	(²)	(²)	(²)
Management and general:							
Number of returns.....	110,286	11,176	(²)	(²)	(²)	(²)	(²)
Amount.....	65,123,167	2,680,490	(²)	(²)	(²)	(²)	(²)
Fundraising:							
Number of returns.....	39,417	1,928	(²)	(²)	(²)	(²)	(²)
Amount.....	4,621,773	318,460	(²)	(²)	(²)	(²)	(²)
Payments to affiliates:							
Number of returns.....	4,684	1,583	7,395	1,062	353	2,051	32
Amount.....	1,242,250	30,755	1,439,138	277,818	3,427	24,043	3,166
Excess (deficit) of revenue over expenses:							
Number of returns.....	129,567	14,455	13,802	17,785	11,358	6,346	9,062
Amount.....	35,761,676	1,370,605	572,934	1,017,626	172,101	366,464	5,125,043

¹ Excludes private foundations and most religious organizations.

² Not required to be reported.

³ Comparable to "net income (loss), fundraising" in prior-year tables.

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

Charities and Other Tax-Exempt Organizations, 1993

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)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	35,605	8,075	7,362	6,085	4,195	1,680	374
Total assets.....	1,681,885	332,553	335,772	207,486	230,463	131,249	17,752
Cash, savings, and investments:							
Number of returns.....	34,960	7,971	7,052	6,033	4,143	1,628	374
Amount.....	1,012,698	200,735	274,220	190,023	100,654	65,080	17,579
Land and buildings:							
Number of returns.....	6,449	1,555	1,630	219	1,516	691	--
Amount.....	423,745	101,885	47,823	5,410	108,229	63,016	--
Other assets:							
Number of returns.....	14,704	1,962	2,880	1,834	1,579	794	21
Amount.....	245,441	29,933	13,728	12,053	21,580	3,153	173
Total liabilities:							
Number of returns.....	10,705	1,570	2,251	1,408	1,518	630	43
Amount.....	223,674	50,085	28,593	11,725	25,854	11,629	927
Total fund balance or net worth:							
Number of returns.....	35,089	8,075	7,259	6,033	4,195	1,680	374
Amount.....	1,458,216	282,468	307,183	195,758	204,609	119,620	16,825
Total revenue:							
Number of returns.....	35,605	8,075	7,362	6,085	4,195	1,680	374
Amount.....	1,610,676	310,763	398,305	276,880	181,450	64,497	22,820
Contributions, gifts, and grants:							
Number of returns.....	29,407	4,197	985	1,675	1,132	1,126	103
Amount.....	769,751	60,383	20,920	22,762	9,901	8,227	5,714
Program service revenue:							
Number of returns.....	15,607	1,630	1,442	3,467	1,621	584	176
Amount.....	399,098	50,404	24,559	74,176	43,784	18,362	11,573
Dues and assessments:							
Number of returns.....	13,930	6,079	6,958	5,465	3,808	1,482	94
Amount.....	154,838	114,223	314,256	152,427	94,758	14,808	4,505
Investment income (loss):							
Number of returns.....	25,932	6,180	6,131	5,051	3,398	1,306	374
Amount.....	36,020	5,462	8,840	5,410	5,912	3,008	529
Gain (loss) from sales of assets:							
Number of returns.....	1,548	374	271	94	167	94	--
Amount.....	-10,364	3,163	-889	82	-314	-205	--
Gross amount from sales:							
Number of returns.....	1,548	478	219	43	146	94	--
Amount.....	20,918	8,922	1,146	761	3,428	1,189	--
Cost or other basis and sales expense:							
Number of returns.....	1,290	353	94	94	125	73	--
Amount.....	31,282	5,758	2,035	679	3,742	1,395	--
Net income (loss), special events and activities 2:							
Number of returns.....	14,704	4,711	508	1,925	1,244	718	--
Amount.....	129,158	48,893	4,997	11,915	5,523	7,978	--
Gross revenue:							
Number of returns.....	15,091	4,762	508	1,925	1,296	718	--
Amount.....	281,306	131,345	7,877	43,106	31,174	20,244	--
Direct expenses:							
Number of returns.....	12,640	4,297	228	1,718	1,244	593	--
Amount.....	152,146	82,455	2,880	31,192	25,651	12,266	--
Gross profit (loss), sales of inventories:							
Number of returns.....	7,739	921	435	362	1,208	365	--
Amount.....	68,994	4,385	402	-217	15,567	4,828	--
Gross sales minus returns and allowances:							
Number of returns.....	7,739	921	435	362	1,208	344	--
Amount.....	173,144	14,845	2,726	2,369	36,357	11,096	--
Cost of goods sold:							
Number of returns.....	7,094	921	383	258	1,156	314	--
Amount.....	104,150	10,460	2,324	2,586	20,787	6,267	--
Other revenue (loss):							
Number of returns.....	11,228	2,409	3,573	1,782	1,433	584	21
Amount.....	63,183	23,846	25,217	10,325	6,316	7,490	500

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1993

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)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total expenses:							
Number of returns	35,605	7,971	7,362	6,085	4,143	1,680	374
Amount	1,514,649	302,104	398,621	268,220	173,005	62,289	24,651
Grants paid:							
Number of returns.....	13,808	4,695	3,272	2,205	1,214	1,315	--
Amount.....	201,353	60,765	56,750	12,760	7,129	12,335	--
Benefits paid to or for members:							
Number of returns.....	2,193	1,092	2,609	724	809	374	374
Amount.....	32,535	17,605	31,676	9,485	6,773	4,285	22,297
Salaries and compensation:							
Number of returns.....	13,672	1,600	5,903	1,804	1,630	953	176
Amount.....	300,839	17,408	94,584	29,661	22,930	4,996	395
Professional fees:							
Number of returns.....	20,508	2,856	3,741	4,668	2,172	876	271
Amount.....	157,141	11,506	16,658	58,380	5,301	1,428	792
Occupancy, rent, and utilities:							
Number of returns.....	21,153	3,273	4,568	2,196	3,015	1,357	21
Amount.....	157,072	29,958	24,535	7,116	56,902	13,608	4
Printing, publications, and postage:							
Number of returns.....	27,996	5,438	4,981	5,112	2,823	1,400	73
Amount.....	106,403	14,350	11,347	23,904	5,795	3,223	18
Other expenses:							
Number of returns.....	33,155	7,300	6,906	5,826	3,696	1,616	219
Amount.....	559,289	150,518	163,068	126,914	68,171	22,412	1,144
Excess (deficit) of revenue over expenses:							
Number of returns	35,089	8,075	7,259	6,085	4,195	1,680	374
Amount	96,031	8,654	-317	8,661	8,444	2,207	-1,831

¹ Excludes private foundations and most religious organizations.

² Comparable to "net income (loss), fundraising" in prior-year tables.

NOTE: Detail may not add to totals because of rounding and processing tolerances. Estimates in this table should be used with caution because of the small number of sample returns on which they are based.