

Internal Revenue Service

17,458,924	1,124,379	16,213,546	1,585,649	14,270,260
131,261,303	9,900,660	118,062,123	36,943,224	80,000,176
74,824,364	14,582,950	56,641,155	9,911,746	46,466,254
7,122,326	655,818	6,184,056	1,820,109	4,341,029
8,279,632	603,353	7,592,855	1,734,272	5,814,711
129,891,703	24,143,928	102,622,203	19,680,063	82,400,136
39,851,966	5,179,590	34,002,874	5,607,673	28,251,515

432,320	1,606,551,781	57,989,543
4,259,140	14,926,629	175,889
906,663	2,761,111	47,221
8,423,114	20,372,655	604,707
2,282,937	16,076,012	705,598
66,285,468	179,715,041	3,566,015
7,765,468	29,440,437	1,405,500
9,663,283	29,299,094	378,574
1,948,833	10,202,519	20,564
1,585,649	14,270,260	8,107
36,943,224	80,000,176	964,934
9,911,746	46,466,254	3,155,922
1,820,109	4,341,029	185,922
1,734,272	5,814,711	185,136
19,680,063	82,400,136	32,747
5,607,673	28,251,515	1,879,155
2,656,746	12,333,530	408,771
3,106,197	12,650,055	161,275
3,285,175	16,383,604	1,484,995
3,373,608	22,211,867	150,423
1,278,878	4,248,091	305,776
8,847,187	37,266,856	169,311
13,311,609	47,715,564	112,598
8,889,841	52,127,749	528,378
6,684,641	49,103,004	243,624
1,721,668	6,876,816	1,388,240
5,999,022	30,902,109	275,915
1,126,834	2,624,052	1,042,439
1,916,546	8,900,001	51,192
6,256,039	9,279,131	103,159
1,871,637	6,432,668	87,070
14,712,728	73,752,255	79,896
1,801,649	5,235,672	1,609,125
36,540,727	134,356,183	27,653
8,684,062	39,323,108	1,143,565
707,331	2,272,331	318,756
10,330,930	62,314,295	20,282
4,257,011	12,048,707	427,017
4,379,128	16,019,389	5,647,913
15,041,366	70,797,849	207,549
1,356,882	6,507,650	2,775,417
3,942,183	25,246,952	7,442
1,331,186	2,654,234	439,600
6,054,796	33,350,510	31,646
31,945,128	112,353,278	911,315
2,875,240	8,426,021	20,702,545
766,290	2,553,679	601,852
11,022,591	38,638,536	27,657
10,967,692	35,266,519	1,341,656
1,137,839	4,273,177	1,073,518
6,299,959	28,481,964	111,654
1,413,201	1,704,024	333,532
332,768	1,864,125	234,763
304,348	3,010,438	4,278
2,391,059	1,747,090	1,205
118,512	48,552	207,332
2,213,400	621,808	2,053
59,147	452,953	598,502
59,147	100,973	7,641
2,304,266	961,118	59,140
72,379,610	1,439,259	11,158,589
73,733,156	1,745,480	12,502,451
65,990,832	1,796,227	12,708,171
61,779,556	1,971,614	15,004,486
74,179,370	2,110,992	17,002,504

DATA BOOK

2007

OCTOBER 1, 2006
to
SEPTEMBER 30, 2007



Department of the Treasury

Department of the Treasury

Internal Revenue Service

Linda E. Stiff

Acting Commissioner

Mark J. Mazur

Director, Research, Analysis, and Statistics

Thomas B. Petska

Director, Statistics of Income Division

Thomas F. Nagle

Acting Chief, Special Studies Branch

Martha Eller Gangi

Chief, Statistical Data Section

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

Tax-Exempt Activities

Table 22 summarizes IRS activities, such as issuing technical guidance, to assist tax-exempt entities and facilitate their compliance with the Federal tax laws.

Table 23 provides information about applications for tax-exempt status by employee pension plans.

Table 24 provides information about applications for tax-exempt status by charitable and other organizations.

Table 25 shows the total number of approved tax-exempt organizations for Fiscal Years 2004 through 2007.

Table 22. Tax-Exempt Guidance and Other Regulatory Activities, Fiscal Year 2007

Item	Total	Employee plans	Tax-exempt organizations	Tax-exempt bonds
	(1)	(2)	(3)	(4)
Total	6,600	4,931	1,603	66
Guidance [1]	76	55	21	N/A
Technical activities	3,500	1,918	1,582	N/A
Requests for rulings	1,534	516	1,018	N/A
Technical assistance	152	102	50	N/A
Technical advice	108	68	40	N/A
Opinion letters on prototype plans [2]	212	212	N/A	N/A
Correspondence [3]	1,467	998	469	N/A
Other	27	22	5	N/A
Voluntary compliance agreements	3,024	2,958	N/A	66

N/A—Not applicable.

[1] Includes published revenue rulings, revenue procedures, regulations, notices, announcements, and information/news releases.

[2] Includes opinion letters issued to IRAs (Individual Retirement Accounts), SEPs (Simplified Employee Pensions), and SIMPLEs (Savings Incentive Match Plans for Employees).

[3] Includes both Congressional and general correspondence.

SOURCES: Tax Exempt and Government Entities, Exempt Organizations SE:T:EO; Employee Plans SE:T:EP; and Government Entities SE:T:GE

Table 23. Determination Letters Issued on Employee Pension Plans, by Type and Disposition of Plan, Fiscal Year 2007

Letters issued, disposition of plan	Determination letters									
	Defined contribution plans									
	Type of plan									
	Total determination letters	Defined benefit plans	Total [1]	Stock bonus	Money purchase	Target benefit	Profit- sharing	Employee stock ownership	Other defined contribution	Section 401(k) [2]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total:										
Qualified	9,980	1,692	8,288	13	325	25	6,907	312	706	2,122
Not qualified	d	d	d	d	d	d	d	d	d	d
Initial qualifications:										
Qualified	4,719	363	4,356	d	25	d	3,665	62	596	1,444
Participating employees [3]	862,276	57,917	804,359	d	4,201	d	791,499	4,214	2,997	354,358
Amendments:										
Qualified	2,787	457	2,330	9	143	7	1,951	154	66	610
Participating employees [3]	1,961,685	934,975	1,026,710	289	57,702	359	888,262	43,706	36,392	250,611
Terminations:										
Qualified	2,474	872	1,602	d	157	d	1,291	96	44	68
Participating employees [3]	176,952	67,668	109,284	d	5,266	d	80,698	19,748	2,401	9,048

d—Not shown to avoid disclosure about specific taxpayers.

[1] The total of defined contribution plans is the sum of columns 4-9, which include associated section 401(k) arrangements and participants. See footnote 2.

[2] Section 401(k) arrangements and participants are reported and counted under the types of plans to which they are attached, e.g., profit-sharing or stock bonus plans, and thus are also included in columns 4-9.

[3] Totals may be overstated to the extent that employees participate in more than one plan.

SOURCE: Tax Exempt and Government Entities, Employee Plans SE:T:EP

Table 24. Tax-Exempt Organization and Other Entity Applications or Disposals, by Type of Organization and Internal Revenue Code Section, Fiscal Year 2007

Type of organization, Internal Revenue Code section	Total applications or disposals	Approved	Disapproved	Other [1]
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total	91,742	72,869	1,628	17,245
Section 501 (c) by subsection, total [2]	91,689	72,856	1,628	17,205
(1) Corporations organized under act of Congress	d	0	d	d
(2) Title-holding corporations	158	111	d	d
(3) Religious, charitable, and similar organizations [3]	85,771	68,278	1,607	15,886
(4) Social welfare organizations	1,867	1,394	8	465
(5) Labor and agriculture organizations	233	188	0	45
(6) Business leagues	1,615	1,370	6	239
(7) Social and recreation clubs	1,036	711	d	d
(8) Fraternal beneficiary societies	25	16	0	9
(9) Voluntary employees' beneficiary associations	356	286	3	67
(10) Domestic fraternal beneficiary societies	44	21	0	23
(12) Benevolent life insurance associations	116	94	0	22
(13) Cemetery companies	174	156	0	18
(14) State-chartered credit unions	10	7	0	3
(15) Mutual insurance companies	d	21	d	d
(17) Supplemental unemployment benefit trusts	6	3	0	3
(19) War veterans' organizations	131	99	0	32
(25) Holding companies for pensions and other entities	106	101	0	5
Section 501 (d) Religious and apostolic associations	5	5	0	0
Section 521 Farmers' cooperatives	28	8	0	20
Nonexempt charitable trusts	20	0	0	20

d—Not shown to avoid disclosure about specific taxpayers. However, data are included in the appropriate totals.

[1] Includes applications withdrawn by the organization; applications which failed to provide the required information; incomplete applications; IRS refusals to rule on applications; applications forwarded to other than the IRS National Office; IRS correction disposals; and others.

[2] No applications were filed for teachers' retirement funds [section 501(c)(11)]; corporations to finance crop operations [section 501(c)(16)]; employee-funded pension trusts [section 501(c)(18)]; black lung trusts [section 501(c)(21)]; multiemployer pension plans [section 501(c)(22)]; veterans' associations founded prior to 1880 [section 501(c)(23)]; trusts described in section 4049 of the Employee Security Act of 1974 (ERISA) [section 501(c)(24)]; State-sponsored high-risk health insurance organizations [section 501(c)(26)]; and State-sponsored workers' compensation reinsurance organizations [section 501(c)(27)].

[3] Includes private foundations. Not all Internal Revenue Code section 501(c)(3) organizations are required to apply for recognition of tax exemption, including churches, integrated auxiliaries, subordinate units, and conventions or associations of churches.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations, Rulings and Agreements, Determinations SE:T:EO:RA:D

Table 25. Tax-Exempt Organizations and Nonexempt Charitable Trusts, Fiscal Years 2004-2007

Type of organization, Internal Revenue Code section	2004	2005	2006	2007
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total	1,680,061	1,709,205	1,726,491	1,789,554
Section 501(c) by subsection, total	1,540,554	1,570,023	1,585,479	1,648,306
(1) Corporations organized under act of Congress	116	123	126	134
(2) Title-holding corporations	7,144	7,116	7,120	7,136
(3) Religious, charitable, and similar organizations [1]	1,010,365	1,045,979	1,064,191	1,128,367
(4) Social welfare organizations	138,193	136,060	135,155	134,843
(5) Labor and agriculture organizations	62,561	61,075	60,932	60,634
(6) Business leagues	86,054	86,485	86,563	88,071
(7) Social and recreation clubs	70,422	70,399	70,569	71,092
(8) Fraternal beneficiary societies	69,798	67,391	65,752	64,216
(9) Voluntary employees' beneficiary associations	12,866	12,567	12,206	12,128
(10) Domestic fraternal beneficiary societies	21,328	21,091	21,385	20,390
(12) Benevolent life insurance associations	6,716	6,718	6,738	6,793
(13) Cemetery companies	10,728	10,819	10,879	11,098
(14) State-chartered credit unions	4,289	4,083	3,976	3,860
(15) Mutual insurance companies	1,988	2,127	2,126	2,073
(17) Supplemental unemployment benefit trusts	462	448	438	434
(19) War veterans' organizations	36,141	36,166	35,982	35,702
(25) Holding companies for pensions and other entities	1,285	1,274	1,238	1,234
Other 501(c) subsections [2]	98	102	103	101
Section 501(d) Religious and apostolic associations	141	146	162	162
Section 501(e) Cooperative hospital service organizations	38	37	37	37
Section 501(f) Cooperative service organizations of operating educational organizations	1	1	1	1
Section 501(k) Child care organizations	3	2	6	15
Section 501(n) Charitable risk pools	1	2	2	1
Nonexempt charitable trusts	139,323	138,994	140,804	141,032

[1] Includes private foundations. Not all Internal Revenue Code section 501(c)(3) organizations are required to apply for recognition of tax exemption, including churches, integrated auxiliaries, subordinate units, and conventions or associations of churches.

[2] Includes teachers' retirement funds [section 501(c)(11)]; corporations to finance crop operations [section 501(c)(16)]; employee-funded pension trusts [section 501(c)(18)]; black lung trusts [section 501(c)(21)]; multiemployer pension plans [section 501(c)(22)]; veterans' associations founded prior to 1880 [section 501(c)(23)]; trusts described in section 4049 of the Employee Security Act of 1974 (ERISA) [section 501(c)(24)]; State-sponsored high-risk health insurance organizations [section 501(c)(26)]; and State-sponsored workers' compensation reinsurance organizations [section 501(c)(27)].

SOURCE: Tax Exempt and Government Entities SE:T:BSP