

Charities, Fraternal Beneficiary Societies, and Other Tax-Exempt Organizations, 2008

by Paul Arnsberger and Mike Graham

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code (IRC) section 501(c)(3) filed 315,184 Forms 990 and 990-EZ for Tax Year 2008, a slight increase from 2007. These organizations held \$2.52 trillion in assets, a decrease of 6 percent from the previous year. They also reported 5 percent less in total revenue (\$1.38 trillion) and 6 percent more in total expenses (\$1.40 trillion), resulting in a net deficit for the year. Certain revenue items, such as investment income and sales of assets, decreased significantly from Tax Year 2007 (Figure A).¹

Fraternal beneficiary societies exempt under IRC section 501(c)(8) filed 7,163 Forms 990 and 990-EZ for 2008.² These organizations, which include fraternal orders of police, certain life insurance societies, and other member-benefit lodges and chapters, reported assets totaling \$100.1 billion. Of the \$14.7 billion in revenue reported by section 501(c)(8) organizations, most came from program service revenue (\$10.7 billion).

The statistics for charities and other tax-exempt organizations reported in this article are based on data compiled from Form 990, *Return of Organization Exempt from Income Tax*, which was significantly re-designed for Tax Year 2008, and Form 990-EZ, the short form version of this information return. For Tax Year 2008, the latter form could be completed by certain organizations with end-of-year assets less than \$2.5 million and gross receipts less than \$1 million.³

Charitable Organizations Tax-Exempt Under IRC Section 501(c)(3)

In order to qualify for tax-exempt status, an organization must show that its purpose serves the public good, as opposed to a private interest. The activities of a

Paul Arnsberger is Acting Chief of SOI's Communication and Data Dissemination Section. Mike Graham is an economist with the Special Studies Special Projects Section. This article was prepared under the direction of Melissa Ludlum, Chief, Special Projects Section.

Figure A

Nonprofit Charitable Organizations, Selected Financial Data, Tax Years 2007–2008

[All figures are estimates based on samples—money amounts are in millions of dollars]

Item	2007	2008	Percentage change
	(1)	(2)	(3)
Number of returns	313,121	315,184	0.7
Form 990	249,761	148,821	-40.4
Form 990-EZ	63,359	166,363	162.6
Total assets	2,683,444	2,521,216	-6.0
Total liabilities	1,009,054	1,086,476	7.7
Net assets	1,674,389	1,434,740	-14.3
Total revenue	1,445,932	1,378,269	-4.7
Program service revenue	980,343	1,038,014	5.9
Contributions, gifts, and grants [1]	333,811	322,016	-3.5
Investment income [2]	44,270	25,574	-42.2
Sales of assets	51,544	-40,240	-178.1
Other	35,965	32,906	-8.5
Total expenses	1,317,227	1,396,365	6.0
Total excess or deficit	128,705	-18,095	-114.1

[1] Includes membership dues.

[2] For Tax Year 2007, this figure included "interest on savings and temporary cash investments," "dividends and interest from securities," and "other investment income" from Form 990 and "investment income" from Form 990-EZ. For Tax Year 2008, it includes "investment income" and "tax-exempt bond proceeds" from Form 990 and "investment income" from Form 990-EZ.

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

nonprofit organization are limited in that they must further one or more of the purposes for which the organization was granted tax-exempt status. Organizations that are exempt under IRC section 501(c)(3) are those whose purposes are religious, charitable, scientific, literary, or educational. In practice, these categories cover a broad range of activities. Examples of the varied exempt purposes of these charitable organizations include nonprofit hospitals, educational institutions, youth organizations, community fundraising campaigns, public charities, local housing organizations, historical societies, and environmental preservation groups. These organizations may not allow net earnings to inure to the benefit of a shareholder or individual. Activities

¹ The statistics in this article exclude private foundations, most organizations with receipts totaling less than \$25,000, as well as most churches and certain other types of religious organizations.

² Beginning with the Tax Year 2004 study, the annual *SOI Bulletin* article on charities and other tax-exempt organizations has featured data on nonprofit charitable organizations exempt under IRC section 501(c)(3), as well as one other category of organizations defined under IRC section 501(c). For 2008, section 501(c)(8) fraternal beneficiary societies are presented. SOI continues to collect annual data on organizations exempt under sections 501(c)(4) through (e)(7), as well as 501(c)(9). Data from these organizations are found in Tables 2, 3, and 4 at the end of this article. Additional tax-exempt organizations are described under sections 501(c)(1), (2), and (10) through (27). Because they constitute a small proportion of financial activity for the nonprofit sector, SOI does not collect data for these organizations.

³ Unless otherwise indicated, data presented in this article were reported by both Form 990 and 990-EZ filers. The tables at the end of the article present data by type of form. Detailed data for Form 990 filers are provided in Tables 1, 2, and 3. Form 990-EZ data are found in Table 4.

Charities, Fraternal Beneficiary Societies, and Other Tax-Exempt Organizations, 2008

Statistics of Income Bulletin | Fall 2011

attempting to influence legislation cannot be a substantial part of an organization's activities, and the organization may not intervene in a political campaign on behalf of, or in opposition to, any candidate.⁴ Generally, a donor's contribution to one of these organizations is deductible for income tax purposes.

Of the 1,186,915 active organizations recognized by the Internal Revenue Service (IRS) under IRC section 501(c)(3), 315,184 filed Form 990 or 990-EZ returns for accounting periods that began in Calendar Year 2008.⁵ Certain nonprofit charitable organizations were not required to file either Form 990 or 990-EZ; these included churches and certain other religious organizations, as well as organizations with annual gross receipts totaling less than \$25,000.⁶ Nonprofit private foundations, which are also tax exempt under section 501(c)(3) (and included in the 1,186,915 figure above), are required to file on Form 990-PF, *Return of Private Foundation*.⁷

Form and Threshold Changes for Tax Year 2008

The Tax Year 2008 Form 990 was significantly revised from previous versions. The new form included an 11-page main form and 16 supplemental schedules. Changes to the main form were: a summary section on the first page; a checklist of required schedules and other IRS filings; additional questions on employment and governance; and expanded reporting on compensation and revenue. The expense statement and balance sheet were also revised slightly. Of the 16 supplemental schedules, 14 were introduced for Tax Year 2008. These schedules were to be completed by certain filers based on their organization type or the activities in which they engaged. Figure B shows a list of the 16 schedules that were included in the Form 990 package for Tax Year 2008.

For Tax Year 2008, the Form 990-EZ was modified slightly. Changes included additional compensation reporting and the introduction

Figure B

List of Supplemental Schedules to Form 990, Tax Year 2008

Schedule A*	<i>Public Charity Status and Public Support</i>
Schedule B*	<i>Schedule of Contributors</i>
Schedule C*	<i>Political Campaign and Lobbying Activities</i>
Schedule D	<i>Supplemental Financial Statements</i>
Schedule E*	<i>Schools</i>
Schedule F	<i>Statement of Activities Outside the United States</i>
Schedule G*	<i>Supplemental Information Regarding Fundraising or Gaming Activities</i>
Schedule H	<i>Hospitals</i>
Schedule I	<i>Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.</i>
Schedule J	<i>Compensation Information</i>
Schedule K	<i>Supplemental Information on Tax-Exempt Bonds</i>
Schedule L*	<i>Transactions with Interested Persons</i>
Schedule M	<i>Noncash Contributions</i>
Schedule N*	<i>Liquidation, Termination, Dissolution or Major Disposition of Assets</i>
Schedule O	<i>Supplemental Information to Form 990</i>
Schedule R	<i>Related Organizations and Unrelated Partnerships</i>

* Also used by certain filers of Form 990-EZ.

of Schedules C, E, G, L, and N. As with previous years, very limited balance sheet and income statement reporting was required of Form 990-EZ filers.

In order to reduce filing burden for small and medium-sized organizations, the IRS increased the threshold at which organizations were required to file the redesigned Form 990, as opposed to the shorter, simpler Form 990-EZ. For Tax Year 2008, most organizations with assets less than \$2.5 million and gross receipts less than \$1 million were eligible to file the Form 990-EZ.⁸ In previous years, only organizations with assets less than \$250,000 and gross receipts less than \$100,000 or more were eligible to file the short form.⁹ As a result of this threshold change, more than 100,000 additional nonprofit charitable organizations elected to file Form 990-EZ for Tax Year 2008 (166,363) than for Tax Year

⁴ For more information on the requirements for tax exemption under section 501(c)(3) and other IRC sections, see Internal Revenue Service Publication 557, *Tax Exempt Status for Your Organization*.

⁵ Data presented in this article are from Tax Year 2008 Forms 990 and 990-EZ filed in Calendar Years 2009 and 2010. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990-EZ, was obtained from the 2010 *IRS Data Book* Table 25.

⁶ The \$25,000 filing threshold is an average of an organization's gross receipts over the previous three years. These organizations are required to annually file a very short electronic document called the Form 990-N.

⁷ For information on private foundations, see Belmonte, Cynthia and Melissa Ludlum, "Domestic Private Foundations, Tax Years 2003–2007," *Statistics of Income Bulletin*, Winter 2011, Volume 30, Number 3.

⁸ Certain organizations that fell below the Form 990 filing threshold were still required to file the long form due to activities in which they engaged during the year. These included activities that must be reported on supplemental schedules that are not part of the Form 990-EZ package.

⁹ The Form 990-EZ filing thresholds were revised again for Tax Years 2009 and 2010. For 2009, only organizations with assets less than \$1.25 million and gross receipts less than \$500,000 were eligible to file the Form 990-EZ. For Tax Year 2010, organizations with assets less than \$500,000 and gross receipts less than \$200,000 were eligible to file the Form 990-EZ.

Figure C

Nonprofit Charitable Organizations, by Asset Size, Tax Year 2008

[All figures are estimates based on samples—money amounts are in millions of dollars]

Asset size	Returns		Total assets		Total revenue	
	Number	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)
Total	315,184	100.0	2,521,216	100.0	1,378,269	100.0
Under \$100,000 [1]	130,512	41.4	4,446	0.2	22,160	1.6
\$100,000 under \$500,000	76,870	24.4	18,611	0.7	26,656	1.9
\$500,000 under \$1,000,000	28,673	9.1	20,857	0.8	17,941	1.3
\$1,000,000 under \$10,000,000	59,910	19.0	195,179	7.7	161,569	11.7
\$10,000,000 under \$50,000,000	13,287	4.2	282,486	11.2	194,034	14.1
\$50,000,000 or more	5,932	1.9	1,999,637	79.3	955,909	69.4

[1] Includes returns with zero assets or assets not reported.

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

2007 (63,359). In 2008, short-form filers accounted for 53 percent of all information returns filed by nonprofit charitable organizations compared to 20 percent in Tax Year 2007.

Financial Highlights and Characteristics

As a result of the recession that lasted from of December 2007 until June 2009, Tax Year 2008 total revenue and total assets reported by nonprofit charitable organizations decreased from the previous year. This marked the first time since Tax Year 1985—the first year for which these statistics were regularly collected by the IRS—that total assets and total revenue reported by nonprofit charitable organizations were lower than the prior year.¹⁰ Total assets dropped 6 percent to \$2.5 trillion. Cash, savings, and investments, the major component of assets for the nonprofit charitable sector, dropped 17 percent, from \$1.5 trillion in Tax Year 2007 to \$1.2 trillion in Tax Year 2008.¹¹

Between Tax Years 2007 and 2008, total revenue reported by charities decreased nearly 5 percent to slightly less than \$1.4 trillion. Several sources of revenue for these organizations experienced small to significant decreases from 2007: contributions, gifts, and grants dropped 4 percent to \$322 billion; investment income fell 42 percent to \$25.6 billion; and net gain from sales of assets decreased 178 percent to a reported total loss of \$40.2 billion. However, program

service revenue, which is the major source of revenue for nonprofit charitable organizations, grew 6 percent to \$1 trillion. This revenue includes fees collected by organizations in support of their tax-exempt purposes, such as tuition; hospital patient charges (including Medicare and Medicaid payments); and admission fees collected by museums, performing arts groups, and community organizations.

Although 41 percent of the returns filed by section 501(c)(3) organizations for 2008 were filed by small organizations, defined to be those organizations with assets less than \$100,000, these organizations collectively held just 0.2 percent of total assets and reported less than 2 percent of total revenue (Figure C). In comparison, large organizations, defined to be those organizations with assets of \$10 million or more, represented just over 6 percent of the returns filed but accounted for nearly 91 percent of total asset holdings and 84 percent of total revenue reported.

Figure D illustrates the types of revenue reported by organizations of different sizes. Large organizations received nearly 81 percent of their total revenue from program service revenue. In contrast, small and medium-sized organizations received less than half of their revenue from this source. For Tax Year 2008, large organizations reported total net “other revenue” of less than zero. For Figure D, the “other” category includes revenue items such as:

¹⁰ Aggregate total assets and total revenue reported by nonprofit charitable organizations appeared to decrease between Tax Years 1997 and 1998. This was due to a certain category of organization that filed returns for 1997, but not for 1998. The Taxpayer Relief Act of 1997 (Public law 105-34, Section 1042) provided for the “termination of certain exceptions from rules relating to exempt organizations which provide commercial-type insurance.”

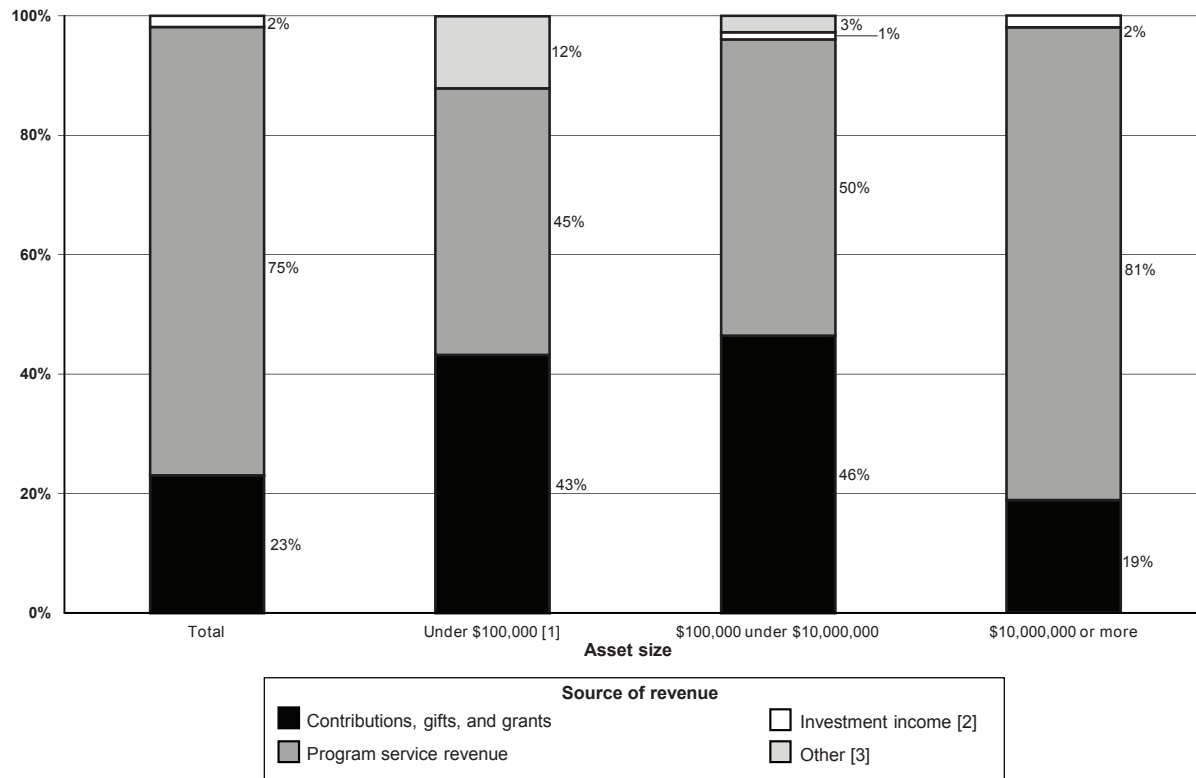
¹¹ “Cash, savings, and investment” is a line item on the Form 990-EZ, but not on the Form 990. For Tax Year 2007, this figure comprises: “cash,” “savings and temporary cash investments,” “investments in publicly traded securities,” “investments in other securities,” and “other investments” from the Form 990 and “cash, savings, and investments” from the Form 990-EZ. For Tax Year 2008, the figure comprises: “cash,” “savings and temporary cash investments,” “investments in public securities,” “investments in other securities,” and “program-related investments” from the Form 990 and “cash, savings, and investments” from the Form 990-EZ.

Charities, Fraternal Beneficiary Societies, and Other Tax-Exempt Organizations, 2008

Statistics of Income Bulletin | Fall 2011

Figure D

Sources of Nonprofit Charitable Organization Revenue, by Asset Size, Tax Year 2008



[1] Includes returns with zero assets or assets not reported.

[2] Includes "investment income" and "tax-exempt bond proceeds" from Form 990 and "investment income" from Form 990-EZ.

[3] Net "other revenue" was less than zero for the "Total" and "\$10,000,000 or more" asset classes.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches and certain other types of religious organizations. Detail may not add to 100 percent because of rounding and negative components.

"net rental income," "net gain from sales of assets," and "other revenue." Because these large organizations account for the vast majority of total revenue reported, aggregate "other" revenue reported by all Form 990 filers exempt under IRC section 501(c)(3) was negative, as well.

Nonprofit Charitable Organizations Classified by NTEE Codes

The National Taxonomy of Exempt Entities (NTEE) is a classification system developed by the National Center for Charitable Statistics, which classifies organizations by institutional purpose and major programs and activities.¹² Organizations are classified for statistical purposes by the IRS Statistics of Income Division on the basis of information provided

in the "Statement of Program Service Accomplishments" section of Forms 990 and 990-EZ. Figure E shows data by NTEE's 10 major program categories.

Health-related organizations constituted the largest NTEE category in terms of financial activity, with 39 percent of all assets (\$990.7 billion) and 58 percent of all revenue (\$803.9 billion) reported by charitable organizations for 2008. Program service revenue was the dominant source of income for health organizations, accounting for 91 percent of total revenue. While total revenue was virtually unchanged from Tax Year 2007, the \$730 billion in program service revenue reported by health organizations represented an increase of 5 percent. Total expenses also increased 5 percent to \$797.6 billion, or \$6.2 billion less than the revenue reported by health organizations.

¹² For information on the National Taxonomy of Exempt Entities classification system, see the National Center for Charitable Statistics Web site: www.nccs.urban.org.

Charities, Fraternal Beneficiary Societies, and Other Tax-Exempt Organizations, 2008

Statistics of Income Bulletin | Fall 2011

Figure E

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Tax Year 2008

[All figures are estimates based on samples—money amounts are in millions of dollars]

NTEE major category [1]	Number of returns	Total assets	Net assets	Revenue			Total expenses	Excess of revenue over expenses
				Total	Contributions, gifts, and grants	Program service revenue		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	315,184	2,521,216	1,434,740	1,378,269	320,676	1,038,014	1,396,365	-18,095
Arts, culture, and humanities	33,805	95,795	74,746	28,356	16,780	9,873	29,664	-1,308
Education	54,839	840,765	540,575	240,276	79,748	164,231	263,235	-22,958
Environment, animals	13,855	38,667	32,411	13,899	9,749	3,371	12,829	1,070
Health	36,486	990,651	459,141	803,870	61,908	730,048	797,610	6,259
Human services	119,600	288,133	131,725	191,862	76,751	107,983	189,943	1,919
International, foreign affairs	6,136	21,916	15,528	27,883	25,543	2,038	28,623	-740
Mutual, membership benefit	650	14,484	5,703	949	101	1,331	1,846	-897
Public, societal benefit	29,154	206,899	155,866	61,721	42,878	17,494	63,077	-1,356
Religion related	20,537	23,879	19,017	9,424	7,190	1,643	9,535	-111
Other, unclassified	122	28	28	29	28	1	2	27

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

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

The education category ranked second in terms of assets with \$840.8 billion. Total revenue (\$240.3 billion) reported by these organizations decreased 18 percent from 2007, while program service revenue (\$164.2 billion) increased 10 percent. Education organizations reported total expenses of \$263.2 billion for Tax Year 2007. The resulting net deficit of \$23 billion was largest of any of the 10 NTEE categories and larger than the deficit reported by the nonprofit sector as a whole (\$181 billion).

Organizations in the human services category filed 38 percent of all Forms 990 and 990-EZ for 2008, constituting the largest proportion among the 10 categories. Program service revenue (\$108.0 billion) and contributions, gifts, and grants received (\$76.8 billion) together represented more than 96 percent of the total revenue reported by these organizations.

Fraternal Beneficiary Societies Tax Exempt under IRC Section 501(c)(8)

IRC section 501(c)(8) grants tax exemption to fraternal beneficiary societies, orders, or associations. Examples of these types of organizations include fraternal orders of police, certain life insurance

societies, and other member-benefit lodges and chapters. To be recognized as tax exempt under section 501(c)(8), a fraternal beneficiary society must meet three major requirements. It must act as a fraternal organization; operate under the lodge system or for the exclusive benefit of the members of a fraternal organization operating under the lodge system; and provide for the payment of life, sick, accident, or other benefits to the members of the organization or their dependents.

To meet the first condition, an organization must have a fraternal purpose. This means that organizational membership is based on common ties or the pursuit of common objectives and that the organization offers a substantial program of fraternal activities. Fraternal activities include regular meetings or rituals or the performance of civic or charitable functions in lieu of regular meetings or rituals.

Additionally, a fraternal beneficiary society qualifies for tax exemption only if it operates under a lodge system or for the benefit of members of organizations operating under the lodge system. The lodge system refers to an organization that “holds regular meetings at a designated place, adopts a representative form of government, and performs its work according to

Charities, Fraternal Beneficiary Societies, and Other Tax-Exempt Organizations, 2008

Statistics of Income Bulletin | Fall 2011

ritual.¹³ Operating under the lodge system requires at least two active entities: a parent and a subordinate (a local branch often referred to as a lodge). The lodge must be chartered by the parent organization and must be largely self-governing.

The third condition for tax exemption under IRC section 501(c)(8) requires fraternal beneficiary societies to provide for the payment of life, sick, accident, or other benefits to the members of the organization or their dependents. It is not essential that benefits be paid to all the society's members, as long as most of the members are eligible for benefits and the benefits are paid from contributions or dues paid by those members.¹⁴ A fraternal organization that does not provide benefits to members may qualify for tax exemption under IRC section 501(c)(10).

Highlights of IRC Section 501(c)(8)

Organization Financial Data

Of the 63,194 active organizations exempt under IRC section 501(c)(8), 7,163 filed Forms 990 and 990-EZ for Tax Year 2008. Organizations with total gross receipts below the \$25,000 Form 990-EZ filing threshold and some noncompliant organizations comprise the difference. Those organizations that did file information returns reported total assets of \$100.1 billion and total revenue of \$14.7 billion for Tax Year 2008.

Fraternal beneficiary societies exempt under IRC section 501(c)(8) held a much larger percentage of their Tax Year 2008 assets in the form of cash and investments than their counterparts exempt under section 501(c)(3). Figure F shows the types of assets reported on Forms 990 and 990-EZ by charities and fraternal beneficiary societies. A little less than half of the assets held by nonprofit charitable organizations for Tax Year 2008 were in the form of cash and investments, with an additional 31 percent in land, buildings, and equipment. By comparison, section 501(c)(8) organizations reported 94 percent of their assets in the form of cash and investments.

The \$14.7 billion in total revenue reported by fraternal beneficiary societies represented a decrease of less than 1 percent from Tax Year 2007. Program service revenue, which includes insurance premiums, was the major source of revenue for these organizations. For Tax Year 2008, they reported \$10.7 billion, or 73 percent of their total revenue, as income from program services.

Summary

For 2008, nonprofit charitable organizations (excluding private foundations) tax exempt under IRC section 501(c)(3) reported \$2.5 trillion in total assets and \$1.4 trillion in revenue, both decreases from 2007. The number of returns filed by these organizations was 315,184, including 148,821 Forms 990 and 166,363 Forms 990-EZ. There were major changes in both the content of Form 990 and the filing threshold between Tax Years 2007 and 2008.

While many sources of nonprofit charitable organization revenue dropped between Tax Years 2007 and 2008, the major component, program service revenue, increased slightly to \$1 trillion. Large nonprofit charitable organizations, defined as having total assets of \$10 million or more, represented just 6 percent of all Forms 990 and 990-EZ filed, but accounted for almost 84 percent of the total revenue reported.

Using National Taxonomy of Exempt Entities codes, health care was the predominant category, accounting for 39 percent of total assets and 58 percent of total revenue reported by nonprofit charitable organizations.

Fraternal beneficiary societies exempt under section 501(c)(8) filed 7,163 information returns with the IRS; they reported \$100.1 billion in assets and \$14.7 billion in revenue. The asset and revenue figures represent slight decreases from Tax Year 2007. The major source of revenue reported by fraternal beneficiary societies was program service revenue, while cash, savings, and investments was, by far, the largest asset component held by these organizations.

Data Sources and Limitations

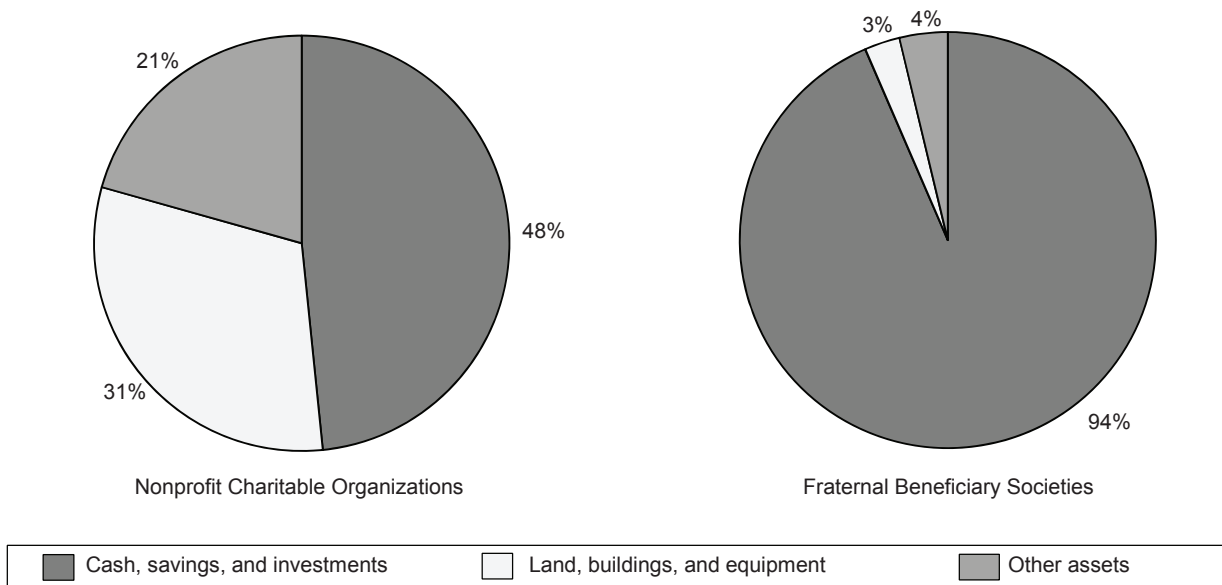
The statistics in this article are based on a sample of Tax Year 2008 Forms 990, *Return of Organization Exempt From Income Tax*, and Forms 990-EZ, *Short Form Return of Organization Exempt From Income Tax*. Organizations were required to file the 2008 form when their accounting periods ended any time between December 31, 2008, and November 30, 2009. The sample did not include private foundations, which were required to file Form 990-PF. Most churches and certain other types of religious organizations were also excluded from the sample because they were not required to file Form 990 or Form 990-EZ. The sample included only those returns with average receipts of more than the filing threshold of \$25,000.

¹³ Ibid.

¹⁴ See Internal Revenue Service Publication 557, *Tax-Exempt Status for Your Organization*, page 50.

Figure F

Components of Assets for Nonprofit Charitable Organizations and Fraternal Beneficiary Societies, Tax Year 2008



NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations and fraternal beneficiary societies tax exempt under Internal Revenue Code (IRC) sections 501(c)(3) and 501(c)(8), respectively, and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches and certain other types of religious organizations. Percentages may not add to 100 percent because of rounding.

The sample design was divided into two parts: the first sampling frame included all returns filed by organizations exempt under IRC section 501(c)(3); the second sampling frame included all returns filed by organizations exempt under sections 501(c)(4) through (9). Organizations tax exempt under other IRC sections were excluded from the sample frames. The data presented were obtained from returns as originally filed with the IRS. They were subjected to comprehensive testing and correction procedures in order to improve statistical reliability and validity. However, in most cases, changes made to the original return as a result of either administrative processing or taxpayer amendment were not incorporated into SOI's database.

The two samples were classified into strata based on the size of end-of-year total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 15,708 returns was selected from a population of 317,865. Sampling rates ranged from 100 percent for organizations with total assets of \$50,000,000 or more to 0.82 percent for organizations reporting total

assets less than \$500,000. The second sample contained 6,450 records selected from the population of 117,782 returns filed by organizations exempt under sections 501(c)(4) through (9). Sampling rates ranged from 100 percent for organizations with assets of \$10,000,000 or more to 1.17 percent for organizations with assets between \$150,000 and \$399,999. The filing populations for these organizations included some returns of terminated organizations, returns of inactive organizations, duplicate returns, and returns of organizations filed with tax periods prior to 2008. However, these returns were excluded from the final sample and the estimated population counts.

Because the data are based on samples, they are subject to sampling error. In order to use these statistics properly, the magnitude of the sampling error, measured by the coefficient of variation (CV), should be taken into account. Figure G shows CVs for selected financial data. A discussion of methods for evaluating the nonsampling error can be found later in this issue in SOI Sampling Methodology and Data Limitations.¹⁵

¹⁵ This information can also be found on SOI's Tax Stats web site at: <http://www.irs.gov/pub/irs-soi/sampling.pdf>.

Charities, Fraternal Beneficiary Societies, and Other Tax-Exempt Organizations, 2008

Statistics of Income Bulletin | Fall 2011

Figure G

Coefficients of Variation for Selected Items, by Internal Revenue Code Section, Tax Year 2008

Item	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	0.09	6.66	7.40	5.06	6.98	14.24	6.34
Total assets	0.06	0.52	1.79	1.06	2.43	0.19	0.44
Cash—non-interest bearing	0.99	4.21	6.65	4.98	5.18	8.07	4.32
Savings and temporary cash investments	0.51	1.79	3.97	3.08	6.42	1.62	1.77
Pledges and grants receivable	0.84	13.45	17.88	8.68	43.89	0.00	8.76
Accounts receivable	0.45	1.16	4.65	3.14	4.12	2.38	1.21
Receivables from officers, etc.	8.94	24.52	24.35	8.61	4.07	31.30	0.00
Receivables from disqualified persons	2.88	* 0.00	0.00	84.86	0.00	* 0.00	* 0.00
Notes and loans receivables	0.53	0.18	7.29	3.00	9.48	1.14	26.41
Inventories for sale or use	1.60	4.80	37.13	9.86	7.70	12.35	0.02
Prepaid expenses or deferred charges	0.76	2.57	6.64	3.19	5.31	3.16	4.45
Land, buildings, & equipment (net)	0.23	2.10	4.29	3.49	2.52	5.61	2.20
Investments in public securities	0.27	0.77	1.68	0.80	15.67	0.14	0.43
Investments in other securities	0.22	1.32	2.31	2.56	16.17	0.14	0.81
Program-related investments	1.02	5.73	39.43	0.58	20.56	0.04	7.66
Intangible assets	2.62	6.24	0.87	0.68	5.55	0.00	* 0.00
Other assets	0.42	1.40	5.26	5.00	7.31	1.79	1.44
Total liabilities	0.24	0.51	3.24	0.97	3.41	0.09	2.33
Accounts payable and accrued expenses	0.43	0.77	5.38	3.45	3.97	1.00	4.59
Grants payable	3.14	1.12	61.21	15.48	0.00	0.00	0.20
Deferred revenue	1.04	1.55	9.06	2.72	5.17	10.67	8.98
Tax-exempt bond liabilities	0.27	1.06	* 0.00	0.00	0.00	7.72	* 0.00
Escrow account liability	2.83	0.40	11.27	1.80	0.00	0.00	14.46
Payables to officers, directors, etc.	13.45	55.08	* 0.00	10.74	10.17	* 0.00	0.00
Secured mortgages and notes payable	0.87	1.93	7.50	3.80	4.42	12.95	0.00
Unsecured notes and loans payable	1.65	0.52	32.68	6.86	17.81	79.08	9.14
Other liabilities	0.51	0.88	2.85	0.48	5.03	0.06	1.94
Total revenue	0.63	0.81	4.00	2.67	3.66	0.63	7.06
Total contributions	2.18	10.78	9.14	8.76	8.69	18.18	6.45
Federated campaigns	6.90	80.11	96.01	71.44	92.83	82.92	* 0.00
Membership dues	5.36	8.91	9.68	8.34	9.01	17.34	0.00
Fundraising events	3.31	35.70	66.16	36.64	44.24	48.14	97.67
Related organizations	2.59	6.82	59.57	28.69	24.66	62.17	0.00
Government grants (contributions)	2.33	5.35	15.45	20.77	71.32	72.33	0.00
All other contributions, gifts, etc.	4.07	25.21	23.31	16.34	20.34	17.11	49.61
Program service revenue	0.53	0.46	4.60	2.57	3.97	0.49	6.87
Investment income	0.50	0.96	7.72	2.57	8.32	0.10	0.66
Tax-exempt bond proceeds	0.73	7.69	2.68	47.65	64.59	1.29	0.00
Royalties	2.08	1.19	6.04	5.56	55.14	0.00	0.00
Total net rental income	3.13	10.29	11.25	20.36	35.47	22.14	1.40
Net rent—Real estate	3.14	9.49	11.30	20.34	38.95	21.33	1.40
Gross rents—Real estate	2.00	9.43	7.85	5.95	25.87	20.62	0.64
Rental expense—Real estate	2.70	16.42	11.14	7.20	23.28	40.29	0.00
Net rent—Personal property	38.69	6.24	115.04	1779.36	29.42	87.82	* 0.00
Gross rents—Personal property	10.00	7.74	38.96	4.79	24.96	87.82	* 0.00
Rental expense—Personal property	31.99	54.98	54.60	25.51	25.97	* 0.00	* 0.00
Total net gain from sales of assets	2.14	3.69	3.90	4.58	502.25	0.60	1.04
Net gain from sales—Securities	0.62	2.29	1.95	2.72	1196.73	0.58	1.03
Gross sales—Securities	0.22	0.23	1.63	1.15	19.47	0.85	0.56
Sales expense—Securities	0.22	0.23	1.59	1.15	19.35	0.80	0.55
Net gain from sales—Other assets	50.30	20.97	302.61	32.88	80.63	0.27	3.93
Gross sales—Other assets	8.18	6.78	19.85	20.39	28.26	0.00	0.16
Sales expense—Other assets	2.56	6.73	12.60	17.53	7.73	0.19	0.15
Net fundraising income	8.60	25.58	615.37	29.40	34.10	31.88	98.72
Gross fundraising	5.51	26.57	51.34	23.69	34.44	35.79	97.45
Fundraising expenses	6.30	30.67	47.05	24.95	36.01	50.83	77.52
Net gaming income	27.92	40.89	66.71	99.41	64.66	30.59	* 0.00
Gross income from gaming	29.63	43.41	51.63	99.41	78.15	32.88	* 0.00
Gaming expenses	31.44	48.24	60.80	* 0.00	84.26	34.08	* 0.00
Net income from sales of inventory	4.53	16.81	59.35	5.63	5.32	22.03	0.00
Gross sales of inventory	4.58	10.50	46.38	7.04	4.52	23.30	0.00
Cost of goods sold (inventory)	5.75	9.34	40.83	10.50	5.50	28.31	0.00
Other revenue	2.70	7.57	10.02	4.31	11.91	12.52	0.58
Total expenses	0.65	0.80	3.96	2.50	3.65	0.70	7.30
Program services	0.73	0.79	[2]	[2]	[2]	[2]	[2]
Management and general	0.47	1.23	[2]	[2]	[2]	[2]	[2]
Fundraising	2.54	13.91	[2]	[2]	[2]	[2]	[2]
Excess of revenue over expenses (net)	13.51	3.64	91.19	7.72	53.03	6.09	11.99

* No money amount reported.

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

[2] Not required to be reported.

NOTE: Includes data from Forms 990 and 990-EZ and excludes most organizations with receipts less than \$25,000.

Charities, Fraternal Beneficiary Societies, and Other Tax-Exempt Organizations, 2008

Statistics of Income Bulletin | Fall 2011

Table 1. Form 990 Returns of 501(c)(3) Organizations: Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2008

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

Item	Total	Asset size					
		Under \$100,000 [1]	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	148,821	32,964	29,921	15,553	51,163	13,287	5,932
Total assets	2,484,425,896	1,172,438	7,684,034	11,398,273	182,047,696	282,486,296	1,999,637,158
Cash—non-interest bearing	58,150,449	625,513	1,779,399	1,884,295	12,499,207	10,989,263	30,372,772
Savings and temporary cash investments	179,686,433	251,262	1,663,301	2,390,761	23,254,158	28,499,555	123,627,396
Pledges and grants receivable	68,577,183	32,506	379,805	510,671	8,274,361	12,501,404	46,878,437
Accounts receivable	128,843,041	52,000	651,442	576,288	10,162,192	15,409,925	101,991,193
Receivables from officers, etc.	734,481	* 2,723	* 58,794	* 1,401	135,323	94,729	441,512
Receivables from disqualified persons	500,628	0	0	0	* 308	* 27,539	472,782
Notes and loans receivables	103,760,470	* 2,670	* 29,235	223,647	3,925,291	7,456,854	92,122,775
Inventories for sale or use	15,073,566	11,109	110,110	106,421	1,691,659	1,971,638	11,182,629
Prepaid expenses or deferred charges	18,916,898	9,895	90,906	86,782	1,727,885	2,541,404	14,460,026
Land, buildings, and equipment (net)	769,169,220	149,050	2,060,313	4,106,366	77,265,409	109,213,568	576,374,515
Investments in public securities	531,835,544	* 3,504	472,694	762,327	24,894,492	54,379,061	451,323,466
Investments in other securities	392,925,886	0	184,681	415,977	7,562,412	19,035,134	365,727,682
Program-related investments	39,332,526	0	* 4,048	* 21,797	1,378,753	3,416,147	34,511,782
Intangible assets	4,881,915	* 5,473	* 8,349	* 16,151	303,615	697,825	3,850,502
Other assets	172,037,654	26,735	190,957	295,389	8,972,633	16,252,250	146,299,690
Total liabilities	1,078,229,645	460,636	2,526,730	3,658,424	69,658,021	112,968,079	888,957,755
Accounts payable and accrued expenses	201,321,306	166,194	747,782	978,086	14,653,240	21,225,049	163,550,955
Grants payable	16,060,289	* 5,039	103,661	* 64,261	1,183,052	2,905,506	11,798,771
Deferred revenue	55,668,321	72,633	351,759	246,597	4,696,442	9,994,018	40,306,873
Tax-exempt bond liabilities	359,498,224	0	0	0	4,388,366	23,679,669	331,430,189
Escrow account liability	4,723,411	0	* 3,074	* 3,177	140,769	643,619	3,932,772
Payables to officers, directors, etc.	784,581	82,144	181,609	* 14,945	171,357	180,925	153,601
Secured mortgages and notes payable	180,396,667	51,758	548,244	1,400,502	31,981,376	33,946,472	112,468,316
Unsecured notes and loans payable	24,696,469	27,663	203,965	225,899	2,892,396	2,685,224	18,661,322
Other liabilities	235,080,377	55,206	386,637	724,959	9,551,023	17,707,596	206,654,956
Total revenue	1,352,265,885	13,657,117	16,296,734	13,811,906	158,557,351	194,033,977	955,908,800
Total contributions	306,824,811	4,971,377	8,430,317	6,227,180	71,875,605	67,107,170	148,213,161
Federated campaigns	3,392,058	* 26,019	135,204	75,076	1,312,891	854,845	988,024
Membership dues	3,794,038	285,724	141,562	249,377	794,864	1,082,070	1,240,441
Fundraising events	5,919,225	256,886	318,957	192,018	1,307,455	938,665	2,905,244
Related organizations	17,533,250	* 13,085	* 20,940	* 148,512	1,399,189	1,841,875	14,109,647
Government grants (contributions)	130,976,527	984,067	3,839,014	2,554,690	38,312,063	27,321,791	57,964,901
All other contributions, gifts, etc.	145,209,711	3,405,596	3,974,638	3,007,507	28,749,141	35,067,925	71,004,904
Program service revenue	1,029,516,081	7,395,911	7,101,009	6,785,169	82,366,983	121,508,385	804,358,624
Investment income	24,684,299	-15,806	59,944	105,068	1,804,861	3,076,926	19,653,307
Tax-exempt bond proceeds	350,669	0	* 852	0	3,390	7,508	338,920
Royalties	2,638,738	* 94	* 2,250	* 7,794	116,653	252,323	2,259,625
Total net rental income	2,804,250	* 7,638	48,733	60,748	575,831	455,621	1,655,678
Net rent—Real estate	2,775,472	* 2,930	48,734	60,209	578,305	447,382	1,637,912
Gross rents—Real estate	6,523,431	* 2,930	74,103	109,592	1,036,363	1,128,665	4,171,777
Rental expense—Real estate	3,747,960	0	* 25,370	49,383	458,058	681,283	2,533,866
Net rent—Personal property	28,779	* 4,709	0	* 539	-2,474	8,239	17,767
Gross rents—Personal property	60,366	* 5,171	0	* 635	10,133	13,180	31,246
Rental expense—Personal property	31,587	* 463	0	* 96	12,608	4,941	13,479
Total net gain from sales of assets	-40,092,904	804,997	-35,219	-19,443	-1,424,812	-3,046,221	-36,372,207
Net gain from sales—Securities	-41,839,585	* -61,495	-8,763	-41,553	-1,500,130	-3,515,709	-36,711,934
Gross sales—Securities	657,763,029	* 1,993	204,458	452,413	12,153,051	31,486,634	613,464,481
Sales expense—Securities	699,602,614	* 63,488	213,221	493,966	13,653,181	35,002,343	650,176,416

Footnotes at end of table.

Charities, Fraternal Beneficiary Societies, and Other Tax-Exempt Organizations, 2008

Statistics of Income Bulletin | Fall 2011

Table 1. Form 990 Returns of 501(c)(3) Organizations: Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2008—Continued

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

Item	Total	Asset size					
		Under \$100,000 [1]	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Net gain from sales—Other assets	1,746,680	* 866,492	-26,456	22,110	75,318	469,488	339,728
Gross sales—Other assets	11,472,722	* 897,062	* 27,488	60,873	1,015,610	1,491,597	7,980,093
Sales expense—Other assets	9,726,041	* 30,569	* 53,943	38,762	940,293	1,022,109	7,640,365
Net fundraising income	1,618,222	240,700	191,691	190,685	675,446	229,923	89,777
Gross fundraising	4,672,291	459,353	538,384	360,846	1,609,904	829,700	874,104
Fundraising expenses	3,054,069	218,653	346,694	170,161	934,458	599,777	784,327
Net gaming income	397,711	* 13,290	162,201	* 80,584	73,137	26,892	41,607
Gross income from gaming	3,263,220	* 79,052	1,363,407	* 877,831	630,306	206,327	106,297
Gaming expenses	2,865,509	* 65,763	1,201,206	* 797,247	557,169	179,435	64,690
Net income from sales of inventory	5,382,581	69,662	165,149	155,285	1,064,457	1,407,022	2,521,005
Gross sales of inventory	14,977,492	107,731	563,192	340,652	3,403,317	3,446,175	7,116,425
Cost of goods sold (inventory)	9,594,911	38,069	398,043	185,367	2,338,860	2,039,152	4,595,420
Other revenue	18,141,426	169,253	169,807	218,836	1,425,800	3,008,427	13,149,303
Total expenses	1,370,874,288	14,160,386	16,163,760	14,810,897	156,632,727	193,297,768	975,808,750
Program services	1,191,052,391	13,165,535	13,831,205	12,278,105	133,798,430	167,485,260	850,493,856
Management and general	164,483,477	860,245	2,055,387	2,188,968	19,601,022	22,806,322	116,971,533
Fundraising	15,338,419	134,606	277,168	343,824	3,233,275	3,006,185	8,343,361
Excess of revenue over expenses (net)	-18,608,402	-503,270	132,975	-998,992	1,924,624	736,209	-19,899,950

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

[1] Includes returns with zero assets or assets not reported.

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

Charities, Fraternal Beneficiary Societies, and Other Tax-Exempt Organizations, 2008

Statistics of Income Bulletin | Fall 2011

Table 2. Form 990 Returns of 501(c)(3)–(9) Organizations: Total Functional Expenditures, by Code Section, Tax Year 2008

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

Item	Internal Revenue Code Section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns reporting functional expenditures	148,029	9,307	6,617	13,078	7,820	2,471	4,790
Total functional expenses	1,370,874,288	81,761,325	19,789,969	37,162,253	10,818,431	14,666,075	138,242,830
Grants to governments and organizations in the US	61,281,567	813,875	734,314	931,211	26,574	167,932	191,998
Grants to individuals in the US	35,894,210	137,803	85,708	54,476	13,038	16,941	6,574
Grants to governments, organizations and individuals outside the US	21,268,136	2,292,405	3,890	11,838	0	* 5,498	* 49,306
Benefits paid to or for members	9,039,424	28,165,036	2,223,244	668,728	* 7,633	10,643,345	122,755,709
Compensation of current officers, etc.	22,257,995	587,019	1,363,623	2,316,617	305,616	110,427	193,079
Compensation of disqualified persons	3,041,582	10,736	62,231	25,618	27,793	* 2,545	2,426
Other salaries and wages	448,726,749	5,425,852	3,742,913	6,505,269	3,690,531	1,035,178	616,386
Pension plan contributions	21,125,533	620,788	902,941	683,825	78,157	130,162	101,034
Other employee benefits	63,905,788	977,912	1,012,585	1,128,144	423,070	467,834	1,634,721
Payroll taxes	32,415,316	301,618	412,617	565,658	431,502	106,287	71,657
Management fees	9,656,018	682,268	22,392	370,068	14,954	45,592	498,633
Legal fees	3,638,331	136,777	390,991	543,997	26,079	18,929	152,403
Accounting fees	2,385,201	104,165	94,540	159,562	49,672	25,041	163,354
Lobbying fees	222,995	22,045	24,703	230,847	* 364	* 830	532
Professional fundraising fees	680,719	33,728	* 19,969	27,298	* 5,044	* 1,159	* 442
Investment management feed	2,459,722	74,670	36,386	63,998	2,712	11,103	276,265
Other fees	104,893,866	3,961,925	351,345	1,953,503	154,511	54,935	2,187,579
Advertising and promotion	6,767,011	786,425	139,078	1,420,643	16,136	28,315	30,430
Office expenses	132,603,308	1,326,276	663,943	1,513,766	485,650	336,856	180,701
Information technology	13,411,901	375,154	63,106	537,202	17,765	11,311	68,113
Royalties	685,545	* 11,554	* 36,337	40,082	* 1,375	* 1,179	* 17
Occupancy	44,993,277	1,017,797	589,142	1,061,647	1,229,102	171,096	96,762
Travel	12,266,809	204,705	592,651	938,227	29,924	32,900	14,003
Travel expenses—public officials	30,505	* 462	* 1	991	* 20	0	* 9
Conferences, conventions, meetings	5,049,337	209,029	370,971	2,328,758	62,991	42,764	24,158
Interest expense	23,551,136	2,007,594	49,015	152,919	273,059	30,406	2,137
Payments to affiliates	5,200,628	303,498	2,248,274	143,804	15,367	8,718	6,542
Depreciation, depletion and amortization	56,750,964	1,135,061	286,007	590,554	1,054,253	161,319	70,088
Insurance	14,916,822	196,304	160,804	191,511	267,041	40,557	1,599,272
Other expenses	211,753,891	29,838,845	3,106,248	12,001,492	2,108,495	956,916	7,248,500

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

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

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

Charities, Fraternal Beneficiary Societies, and Other Tax-Exempt Organizations, 2008

Statistics of Income Bulletin | Fall 2011

Table 3. Form 990 Returns of 501(c)(3)–(9) Organizations: Balance Sheet and Income Statement Items, by Code Section, Tax Year 2008

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

Item	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	148,821	9,316	6,618	13,078	7,851	2,471	4,813
Total assets	2,484,425,896	90,215,515	28,054,220	57,293,124	22,227,439	98,601,263	125,383,807
Cash—non-interest bearing	58,150,449	2,601,059	1,741,005	2,872,141	909,619	370,119	2,690,288
Savings and temporary cash investments	179,686,433	9,190,332	6,439,311	10,066,417	1,501,271	3,459,722	16,896,833
Pledges and grants receivable	68,577,183	303,748	* 13,124	497,184	12,276	* 13,249	161,035
Accounts receivable	128,843,041	5,883,244	1,062,202	2,860,622	1,187,488	225,989	6,594,270
Receivables from officers, etc.	734,481	168,483	1,735	86,453	3,302	* 9,187	* 3,263
Receivables from disqualified persons	500,628	0	* 112	* 441	* 5	0	0
Notes and loans receivables	103,760,470	28,962,038	388,172	1,956,378	147,777	1,860,523	98,274
Inventories for sale or use	15,073,566	1,036,919	47,849	229,834	261,172	27,729	7,650
Prepaid expenses or deferred charges	18,916,898	998,142	125,641	749,090	201,129	50,758	280,373
Land, buildings, and equipment (net)	769,169,220	12,146,992	4,318,373	5,493,550	16,941,062	1,901,213	414,788
Investments in public securities	531,835,544	17,190,688	10,289,351	25,209,984	401,659	60,639,910	75,299,518
Investments in other securities	392,925,886	5,400,872	2,748,858	4,444,283	185,147	19,858,213	16,816,492
Program-related investments	39,332,526	766,544	103,779	912,415	33,574	8,735,479	805,567
Intangible assets	4,881,915	394,605	* 19,348	93,563	53,284	* 999	0
Other assets	172,037,654	5,171,848	755,360	1,820,769	388,675	1,448,173	5,315,457
Total liabilities	1,078,229,645	50,527,149	7,181,024	34,201,749	7,910,358	87,284,136	26,935,283
Accounts payable and accrued expenses	201,321,306	11,603,305	3,401,189	6,280,499	1,034,972	528,965	12,574,402
Grants payable	16,060,289	706,160	56,092	57,674	* 499	* 1,329	50,079
Deferred revenue	55,668,321	3,739,109	268,818	4,720,223	871,449	115,733	472,722
Tax-exempt bond liabilities	359,498,224	5,125,062	0	* 58,961	* 1,350	* 393,933	0
Escrow account liability	4,723,411	371,615	124,582	174,849	* 2,251	* 260	27,615
Payables to officers, directors, etc.	784,581	* 30,615	0	* 1,692	* 7,358	0	* 6,388
Secured mortgages and notes payable	180,396,667	9,692,083	990,776	3,216,671	4,805,574	283,286	1,623,907
Unsecured notes and loans payable	24,696,469	12,172,819	169,796	279,044	254,752	* 647	56,625
Other liabilities	235,080,377	7,086,381	2,169,770	19,412,136	932,152	85,959,985	12,123,545
Total revenue	1,352,265,885	83,773,550	19,690,361	35,134,454	10,931,202	14,100,009	130,346,767
Total contributions	306,824,811	5,223,096	3,626,482	7,063,619	1,455,411	220,640	200,849
Federated campaigns	3,392,058	* 1,544	* 13,445	* 41,755	* 14,966	* 129	0
Membership dues	3,794,038	1,044,959	3,004,625	3,509,661	1,331,053	113,165	* 129,140
Fundraising events	5,919,225	60,886	* 19,046	41,521	36,844	4,672	* 795
Related organizations	17,533,250	379,063	83,147	62,922	2,291	* 5,226	* 35,007
Government grants (contributions)	130,976,527	1,580,906	109,221	1,978,852	* 4,275	* 45,184	* 9,832
All other contributions, gifts, etc.	145,209,711	2,155,737	396,999	1,428,910	65,982	52,264	* 26,075
Program service revenue	1,029,516,081	75,525,794	14,900,594	25,197,892	7,086,404	10,474,488	133,829,043
Investment income	24,684,299	1,240,047	594,524	1,408,768	54,555	3,773,170	3,280,710
Tax-exempt bond proceeds	350,669	29,240	* 364	* 708	* 460	* 36,778	* 2,502
Royalties	2,638,738	722,113	103,109	433,479	10,705	* 1,407	* -761
Total net rental income	2,804,250	203,950	82,263	33,897	69,180	22,167	-24,120
Net rent—Real estate	2,775,472	221,022	81,779	33,879	62,819	20,099	-24,120
Gross rents—Real estate	6,523,431	324,802	194,908	178,648	99,542	37,717	52,697
Rental expense—Real estate	3,747,960	103,780	113,130	144,769	36,722	17,618	76,817
Net rent—Personal property	28,779	-17,072	* 484	* 18	6,361	* 2,068	0
Gross rents—Personal property	60,366	-16,252	* 1,716	* 1,229	8,138	* 2,068	0
Rental expense—Personal property	31,587	* 820	* 1,232	* 1,211	1,777	0	0
Total net gain from sales of assets	-40,092,904	-373,569	-523,902	-580,418	-5,865	-640,175	-2,826,223
Net gain from sales—Securities	-41,839,585	-420,462	-529,728	-643,266	2,387	-659,260	-2,850,235
Gross sales—Securities	657,763,029	25,864,592	8,616,935	18,683,699	358,244	3,491,345	112,672,494
Sales expense—Securities	699,602,614	26,285,054	9,146,664	19,326,965	355,857	4,150,604	115,522,729

Footnotes at end of table.

Charities, Fraternal Beneficiary Societies, and Other Tax-Exempt Organizations, 2008

Statistics of Income Bulletin | Fall 2011

Table 3. Form 990 Returns of 501(c)(3)–(9) Organizations: Balance Sheet and Income Statement Items, by Code Section, Tax Year 2008—Continued

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

Item	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)
Net gain from sales—Other assets	1,746,680	46,893	5,826	62,848	-8,253	19,084	24,012
Gross sales—Other assets	11,472,722	307,840	173,177	151,883	22,906	47,308	1,187,707
Sales expense—Other assets	9,726,041	260,947	167,351	89,035	31,158	* 28,223	1,163,695
Net fundraising income	1,618,222	50,823	-1,610	83,565	21,380	21,767	* 451
Gross fundraising	4,672,291	113,508	20,386	273,933	93,444	45,724	* 480
Fundraising expenses	3,054,069	62,684	21,996	190,368	72,064	23,957	* 29
Net gaming income	397,711	17,355	* 421	* 13	* 17,600	18,355	0
Gross income from gaming	3,263,220	159,228	* 1,316	* 13	* 66,847	111,583	0
Gaming expenses	2,865,509	141,873	* 895	0	* 49,248	93,229	0
Net income from sales of inventory	5,382,581	136,010	31,777	199,612	1,860,923	54,546	* -1,099
Gross sales of inventory	14,977,492	453,304	89,193	311,638	3,541,057	149,105	* 25,976
Cost of goods sold (inventory)	9,594,911	317,294	57,417	112,026	1,680,134	94,559	* 27,075
Other revenue	18,141,426	998,689	876,341	1,293,320	360,449	116,867	-4,114,586
Total expenses	1,370,874,288	81,761,325	19,789,969	37,162,253	10,818,431	14,666,075	138,242,830
Program services	1,191,052,391	74,589,249	[2]	[2]	[2]	[2]	[2]
Management and general	164,483,477	6,949,273	[2]	[2]	[2]	[2]	[2]
Fundraising	15,338,419	222,803	[2]	[2]	[2]	[2]	[2]
Excess of revenue over expenses (net)	-18,608,402	2,012,224	-99,607	-2,027,799	112,771	-566,066	-7,896,063

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

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

[2] Not required to be reported.

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

Charities, Fraternal Beneficiary Societies, and Other Tax-Exempt Organizations, 2008

Statistics of Income Bulletin | Fall 2011

Table 4. Form 990-EZ Returns of 501(c)(3)–(9) Organizations: Selected Items, by Code Section, Tax Year 2008

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

Item	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	166,363	19,819	13,538	18,596	14,570	4,692	1,336
Total assets	36,790,465	3,238,884	3,029,980	3,057,738	2,562,525	1,530,423	397,584
Cash, savings, and investments	17,568,580	1,832,012	2,196,452	2,333,937	950,057	560,124	342,396
Land and buildings (net)	12,095,262	932,357	618,834	358,777	1,239,139	856,998	* 206
Other assets	7,126,623	474,516	214,694	365,024	373,328	113,300	54,982
Total liabilities	8,246,422	833,620	244,202	523,195	700,383	224,709	* 17,978
Total revenue	26,003,541	2,042,167	2,225,321	3,120,534	1,711,907	635,193	330,240
Contributions, gifts, and grants	13,851,212	697,985	181,056	385,971	101,921	53,147	* 93,417
Program service revenue	8,498,388	564,041	153,400	1,079,340	437,940	247,646	185,373
Membership dues and assessments	1,339,956	406,482	1,569,752	1,244,741	904,597	78,519	* 34,910
Investment income (loss)	538,821	63,431	78,726	53,563	33,312	26,217	12,376
Gain (loss) from sales of assets	-147,465	11,222	-234	2,616	6,116	10,356	* 55
Gross amount from sales	1,362,026	120,797	66,241	78,600	27,227	46,867	* 4,022
Cost or other basis and sales expense	1,509,490	109,575	66,474	75,984	21,111	36,511	* 3,967
Net income (loss), special events and activities	1,002,284	164,176	21,019	112,789	41,564	77,657	* 2,187
Gross revenue	2,650,356	585,156	68,919	347,733	156,987	216,025	* 3,829
Direct expenses	1,648,070	420,979	47,900	234,944	115,423	138,368	* 1,642
Gross profit (loss), sales of inventories	283,738	52,825	1,891	40,435	94,598	95,425	0
Gross sales minus returns and allowances	765,522	129,080	4,953	59,370	217,652	303,429	0
Cost of goods sold	481,783	76,255	3,062	18,935	123,053	208,004	0
Other revenue (loss)	636,592	82,002	219,710	201,077	91,858	46,225	* 1,923
Total expenses	25,490,287	2,029,672	2,101,361	3,023,018	1,630,234	637,202	277,095
Grants and similar amounts paid	3,444,088	208,523	393,782	120,552	29,012	40,717	* 3,270
Benefits paid to or for members	155,142	58,718	108,475	53,279	50,110	4,932	211,482
Salaries, other compensation, and benefits	8,240,226	266,460	655,767	871,732	301,493	105,773	* 7,177
Professional fees	1,888,808	224,003	89,280	287,985	67,476	17,998	31,330
Occupancy, rent, and utilities	2,542,383	324,733	168,661	169,216	454,750	178,472	* 2,188
Printing, publications, and postage	714,187	75,609	49,303	154,338	43,424	14,060	2,720
Other expenses	8,505,439	871,625	636,090	1,365,917	683,967	275,249	18,928
Excess of revenue over expenses (net)	513,253	12,495	123,960	97,516	81,673	-2,009	53,145

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

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

NOTES: For Tax Year 2008, organizations with end-of-year total assets under \$2,500,000 and gross receipts under \$1,000,000 could elect to file Forms 990-EZ rather than Forms 990. Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.