

Charities and Other Tax-Exempt Organizations, 2000

by Paul Arnsberger

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code section 501(c)(3) filed over 230,000 information returns for Reporting Year 2000, an increase of 9 percent from the previous year. These organizations held nearly \$1.6 trillion in assets, an increase of 8 percent from 1999, and reported \$866.2 billion in revenue, 67 percent of which came from program services and activities (Figure A). 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.

Data for certain other organizations, with tax-exempt status under Code sections 501(c)(4) through (9), are also presented in this article. Such organizations are generally diverse both in function and financial character. For 2000, voluntary employee benefit associations, exempt under Code section 501(c)(9), reported assets of \$115.1 billion and revenue of \$101.4 billion, larger amounts than those registered by organizations classified under each of the Code sections, 501(c)(4) through (8).

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*, and Form 990-EZ, the short form version of this information return. The latter form may be completed by smaller organizations, those with end-of-year assets of less than \$250,000 and gross receipts of \$25,000 to \$100,000. Only condensed income statements and balance sheets are required from filers of Form 990-EZ. Forms 990-EZ accounted for 23 percent of the returns filed by organizations exempt under Code sections 501(c)(3) through (9) for Reporting Year 2000.

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

In order to qualify for tax-exempt status, the purpose of the organization must be to serve the public good, as opposed to a private interest. Organizations that

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Figure A

Selected Items for Nonprofit Charitable Organizations, Reporting Years 1999 and 2000

[Money amounts are in millions of dollars]

Item	1999	2000	Percentage increase, 1999-2000
	(1)	(2)	(3)
Number of returns.....	211,615	230,159	8.8
Forms 990.....	168,701	184,013	9.1
Forms 990-EZ.....	42,914	46,146	7.5
Total assets.....	1,453,675	1,562,536	7.5
Total liabilities.....	481,444	539,367	12.0
Total fund balance or net worth.....	972,232	1,023,169	5.2
Total revenue.....	800,676	866,208	8.2
Program service revenue.....	518,111	579,081	11.8
Contributions, gifts, and grants.....	174,992	199,076	13.8
Investment income ¹	30,466	29,136	-4.4
Other.....	77,106	58,916	-23.6
Total expenses.....	714,487	796,434	11.5
Excess of revenue over expenses (net).....	86,189	69,775	-19.0

¹ Includes "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.

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.

are exempt under Code section 501(c)(3) are those whose purposes are religious, charitable, scientific, literary, or educational. They may also foster national or international amateur sports competition, prevent cruelty to children or animals, or test for public safety. The activities of nonprofit organizations are limited in that they must further one or more of the purposes for which they were granted tax-exempt status. Examples 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 distribute net earnings to a private shareholder or individual. Participation by an exempt organization in activities that can influence legislation, or in a political campaign on behalf of, or in opposition to, any candidate, is also restricted. Generally, contributions to the organization are tax-deductible to the donor [1].

Of the 676,873 active nonprofit charitable organizations recognized by the Internal Revenue Service

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(IRS) under Code section 501(c)(3), some 230,159 filed returns for accounting periods that began in 2000 [2]. Those not required to file included churches and certain other religious organizations, as well as organizations with annual gross receipts totaling less than \$25,000 [3]. Nonprofit private foundations tax-exempt under Code section 501(c)(3) are required to file separately on Form 990-PF, *Return of Private Foundation* [4]. The number of returns filed by nonprofit charitable organizations for 2000 was 9 percent more than for 1999 [5]. Form 990-EZ returns represented 20 percent of total returns filed by nonprofit charities.

Financial Characteristics of Nonprofit Charitable Organizations

Although 64 percent of the returns filed by section 501(c)(3) organizations were filed by organizations with assets of less than \$500,000, these organizations held only 1 percent of total assets and reported less than 4 percent of total revenue (Figure B). In comparison, larger organizations, those with assets of \$10 million or more, represented just 6 percent of

the returns filed, but accounted for 88 percent of the total asset holdings and 80 percent of the total revenue reported.

The assets of all nonprofit charitable organizations filing Forms 990 and 990-EZ for 2000 totalled \$1.6 trillion. "Cash, savings, and investments" were the primary component of assets for these organizations, accounting for 54 percent of the total. "Land, buildings, and equipment" owned by nonprofits (but not for investment purposes) represented 26 percent of total assets [6]. The total fund balance (also called "net assets" or "net worth") of Form 990 and 990-EZ filers increased 5 percent to \$1.0 trillion for 2000.

The nonprofit charitable organizations in this study reported total revenue of \$866.2 billion for 2000. "Program service revenue" was the major source of revenue for these organizations. This revenue is comprised of fees collected by organizations in support of their tax-exempt purposes and includes such income as tuition and fees at educational institutions, hospital patient charges (including Medicare and Medicaid payments), admission fees collected by museums or community performing arts

Figure B

Selected Items for Nonprofit Charitable Organizations, by Size of Total Assets and Total Revenue, Reporting Year 2000

[Money amounts are in millions of dollars]

Size of organization	Number of returns		Total assets		Total fund balance		Total revenue	
	Number	Percentage of total	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Size of total assets								
Total	230,159	100.0	1,562,536	100.0	1,023,169	100.0	866,208	100.0
Under \$100,000 ¹	87,947	38.2	3,150	0.2	2,320	0.2	11,530	1.3
\$100,000 under \$500,000.....	59,182	25.7	14,797	0.9	11,335	1.1	21,056	2.4
\$500,000 under \$1,000,000.....	22,482	9.8	16,169	1.0	11,940	1.2	16,376	1.9
\$1,000,000 under \$10,000,000.....	46,581	20.2	147,646	9.4	94,484	9.2	123,405	14.2
\$10,000,000 under \$50,000,000.....	9,553	4.2	204,883	13.1	127,374	12.4	129,661	15.0
\$50,000,000 or more.....	4,414	1.9	1,175,892	75.3	775,716	75.8	564,181	65.1
Size of revenue reported								
Total	230,159	100.0	1,562,536	100.0	1,023,169	100.0	866,208	100.0
Under \$100,000 ²	83,131	36.1	20,702	1.3	16,680	1.6	4,017	0.5
\$100,000 under \$500,000.....	73,727	32.0	41,769	2.7	31,226	3.1	17,862	2.1
\$500,000 under \$1,000,000.....	23,892	10.4	34,711	2.2	23,451	2.3	17,304	2.0
\$1,000,000 under \$10,000,000.....	39,113	17.0	228,471	14.6	155,510	15.2	121,383	14.0
\$10,000,000 under \$50,000,000.....	7,592	3.3	292,019	18.7	187,930	18.4	154,239	17.8
\$50,000,000 or more.....	2,704	1.2	944,864	60.5	608,373	59.5	551,404	63.7

¹ Includes returns with zero assets or assets not reported.

² Includes returns with no revenue or revenue not reported.

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.

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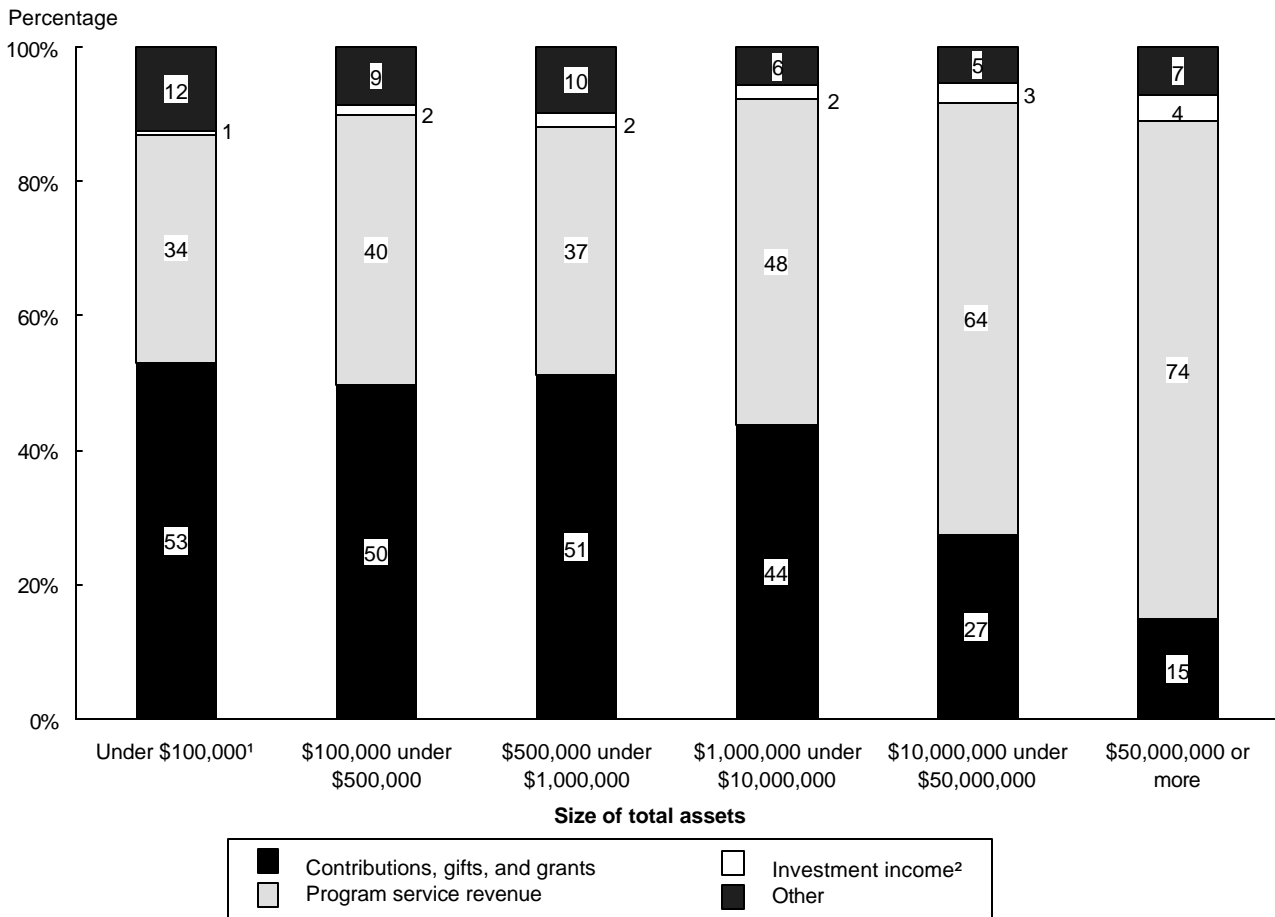
groups, and YMCA/YWCA. Overall, program service revenue totaled \$579.1 billion, a 12-percent increase from 1999. Figure C illustrates the types of revenue reported by organizations of different sizes. The largest organizations, those with assets of \$10 million or more, received 72 percent of their total revenue from program service revenue, while organizations with assets less than \$1 million re-

ceived over half of their revenue from contributions, gifts, and grants.

Total expenses, as reported on Forms 990 and 990-EZ, increased 12 percent to \$796.4 billion for 2000. The two largest expense categories, "salaries, other compensation, and employee benefits" and "grants and similar amounts paid," increased to \$347.2 billion and \$56.2 billion, respectively, for 2000.

Figure C

Sources of Nonprofit Charitable Organization Revenue, by Size of Total Assets, Reporting Year 2000



¹ Includes returns with zero assets or assets not reported.

² Includes "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.

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.

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On Form 990 (but not on Form 990-EZ), expenses for nonprofit charitable organizations are distributed among four areas: program services, fundraising, management and general, and payments to affiliates. Briefly, program service expenses are those associated with activities that further an organization's exempt purpose; fundraising expenses are those incurred in soliciting contributions, gifts, and grants; and management and general expenses include those administrative and overhead costs that are not specifically related to program services or fundraising activities. Within these three broad areas are specific categories such as salaries and wages, grants and allocations, professional fees, and occupancy. The fourth area includes payments to organizations closely related to reporting organizations, such as support and dues payments by local chapters to State and national agencies. Program service expenses accounted for the vast majority (86 percent) of total expenses reported by filers of Form 990; management and general expenses totaled nearly 13 percent; and fundraising expenses and payments to affiliates, combined, accounted for less than 2 percent.

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 [7]. It recognizes 26 major groups, which are aggregated into 10 program categories, as shown in Figure D. Within each program category, there is wide diversity in the types of organizations conducting different functions. The organizations were classified for statistics on the basis of information provided in the "Statement of Program Service Accomplishments" section of Forms 990 and 990-EZ.

Based on the NTEE classification, health was the dominant program category in terms of revenue, accounting for 55 percent of the total. Organizations in the health category also held the largest portion of total assets (40 percent). This category includes organizations that promote the wellness of individuals, the general treatment and prevention of disease or illness (including also mental health and illness), and the medical rehabilitation of people with physical

Figure D

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Reporting Year 2000

[Money amounts are in millions of dollars]

NTEE major category ¹	Number of returns	Total assets	Total fund balance or net worth	Revenue			Total expenses	Excess of revenue over expenses (net)
				Total	Contributions, gifts, and grants	Program service revenue		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	230,159	1,562,536	1,023,169	866,208	199,076	579,081	796,434	69,775
Arts, culture, and humanities.....	25,307	63,016	53,141	23,767	13,423	5,693	19,518	4,249
Education.....	38,629	488,229	384,888	168,025	51,922	83,269	137,974	30,052
Environment, animals.....	8,697	22,726	18,355	8,612	5,383	1,680	7,348	1,265
Health.....	31,548	627,054	338,827	478,449	36,200	415,663	461,521	16,928
Human services.....	88,858	178,055	92,638	125,283	54,436	59,400	119,107	6,175
International, foreign affairs.....	2,970	9,283	7,069	9,460	8,131	838	8,906	554
Mutual, membership benefit.....	507	9,029	7,709	1,384	175	753	1,223	160
Public, societal benefit.....	19,854	149,566	107,581	43,961	24,290	10,645	34,497	9,464
Religion related.....	13,666	15,515	12,918	7,229	5,115	1,140	6,321	907
Unknown, unclassified ²	121	61	43	39	--	--	19	21

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

² Estimates in this row should be used with caution because of the small number of sample returns on which they are based.

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.

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disabilities. Examples are hospitals; nursing or convalescent facilities; health support services, such as blood banks, organ banks, and emergency medical transport services; health care financing activities; substance abuse treatment services; organizations that study ethics or promote the practice of ethical behavior in medical care and research; health associations active in the prevention or treatment of diseases; and medical research. Eighty-seven percent of the total revenue for nonprofit charitable organizations in the health category was derived from program services.

The education program category includes higher education, elementary and secondary schools, correspondence schools, libraries, educational testing services, organizations providing opportunities for continuing education outside the framework of formal education, and student services and organizations. Education ranked a distant second in terms of revenue, which totaled \$168.0 billion, slightly less than in 1999. This category also accounted for \$488.2 billion in assets--nearly one-third of the total for nonprofit charitable organizations.

Thirty-nine percent of the organizations that filed Forms 990 and 990-EZ for 2000 were classified as human service organizations. Program service revenue (\$59.4 billion) and contributions, gifts, and grants

received (\$54.4 billion) together represented nearly all of the total revenue reported by these organizations. This category was comprised of organizations in several classifications performing a broad range of services focused on specific needs within the community: housing and shelter programs, including housing, construction, management, and services to assist in locating, acquiring, or sustaining housing; job training and placement services; public safety, disaster preparedness, and relief services, including activities related to the effects of disasters and the providing of relief to accident victims; recreation and sports programs provided by organizations for camps, parks, and playgrounds, and amateur sports activities; crime prevention and legal services; and multipurpose organizations which provide a broad range of social or human services to individuals and families. (Included in this last category are organizations such as the American Red Cross, Salvation Army, Urban League, and YMCA's/YWCA's.)

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

The statistics presented in this section are based on Forms 990 and 990-EZ filed by organizations tax-exempt under Code sections 501(c)(4) through (9) [8]. Figure E provides general descriptions of

Figure E

Types of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9)

Internal Revenue Code section	Description of organization	General nature of activities
501(c)(3)	Religious, educational, charitable, scientific, or literary organizations; testing for public safety organizations. Also, organizations preventing cruelty to children or animals, or fostering national or international amateur sports competition	Activities of a nature implied by the description of the class of organization
501(c)(4)	Civic leagues, social welfare organizations, and local associations of employees	Promotion of community welfare and activities, net earnings from which are devoted to charitable, educational, or recreational purposes
501(c)(5)	Labor, agricultural, and horticultural organizations	Educational or instructive groups whose purpose is to improve conditions of work, products, and efficiency
501(c)(6)	Business leagues, chambers of commerce, and real estate boards	Improving conditions in one or more lines of business
501(c)(7)	Social and recreational clubs	Pleasure, recreational, and social activities
501(c)(8)	Fraternal beneficiary societies and associations	Lodges providing for payment of life, sickness, accident, or other benefits to members
501(c)(9)	Voluntary employee beneficiary associations	Providing for payment of life, sickness, accident, or other benefits to members

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organizations included under these sections. Unlike the nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3), most contributions to these organizations are not tax-deductible. Financial data for organizations covered by these six Code sections are presented in Tables 2, 3, and 4.

Highlights of Financial Data

Voluntary employee beneficiary associations, Code section 501(c)(9), reported \$115.1 billion in assets for 2000, considerably more than organizations exempt under sections 501(c)(4) through (8) (Figure F). This amount represented an increase of less than 1 percent from Reporting Year 1999. Fraternal beneficiary societies, section 501(c)(8), and civic leagues and social welfare associations, section 501(c)(4), reported \$71.4 billion and \$62.6 billion in assets, respectively, for 2000. With the exception of social and recreational clubs, section 501(c)(7), the majority of asset holdings by organizations under these six Code sections was reported by the largest organizations (those with assets of \$10 million or more); for social and recreational clubs, however, the largest organizations reported just 35 percent of total assets. Social and recreational clubs differed from other types of organizations in the components of their assets as well. While organizations exempt under Code sections (c)(4), (5), (6), (8), and (9) held the majority of their assets in the form of cash, savings, and investments, or other assets, social and

recreational clubs reported 65 percent of their assets as land and buildings.

In terms of revenue, voluntary employee beneficiary associations, section 501(c)(9), were also the largest of the six categories, with \$101.4 billion, a 10-percent increase from 1999. Civic leagues and social welfare organizations, section 501(c)(4), ranked a distant second in terms of revenue, with \$44.6 billion, an increase of 7 percent from the previous year. Program service revenue was the primary source of income for three types of organizations: civic leagues and social welfare organizations, section 501(c)(4); fraternal beneficiary societies, section 501(c)(8); and voluntary employee beneficiary associations, section 501(c)(9) (Figure G). These three types of organizations reported at least three-fourths of their revenue from program services. Membership dues and assessments were the principal source of revenue for labor, agricultural, and horticultural organizations, section 501(c)(5), and social and recreational clubs, section 501(c)(7). Unlike nonprofit charities exempt under 501(c)(3), contributions, gifts, and grants were a minor source of income for those organizations tax-exempt under sections 501(c)(4) through (9).

Organizations Filing Form 990-EZ

Form 990-EZ, which was introduced for Reporting Year 1989, may be filed by organizations that are tax-exempt under Internal Revenue Code section 501(c), with annual gross receipts of less than \$100,000 and assets under \$250,000. Form 990-EZ

Figure F

Selected Items for Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(4)-(9), Reporting Year 2000

[Money amounts are in millions of dollars]

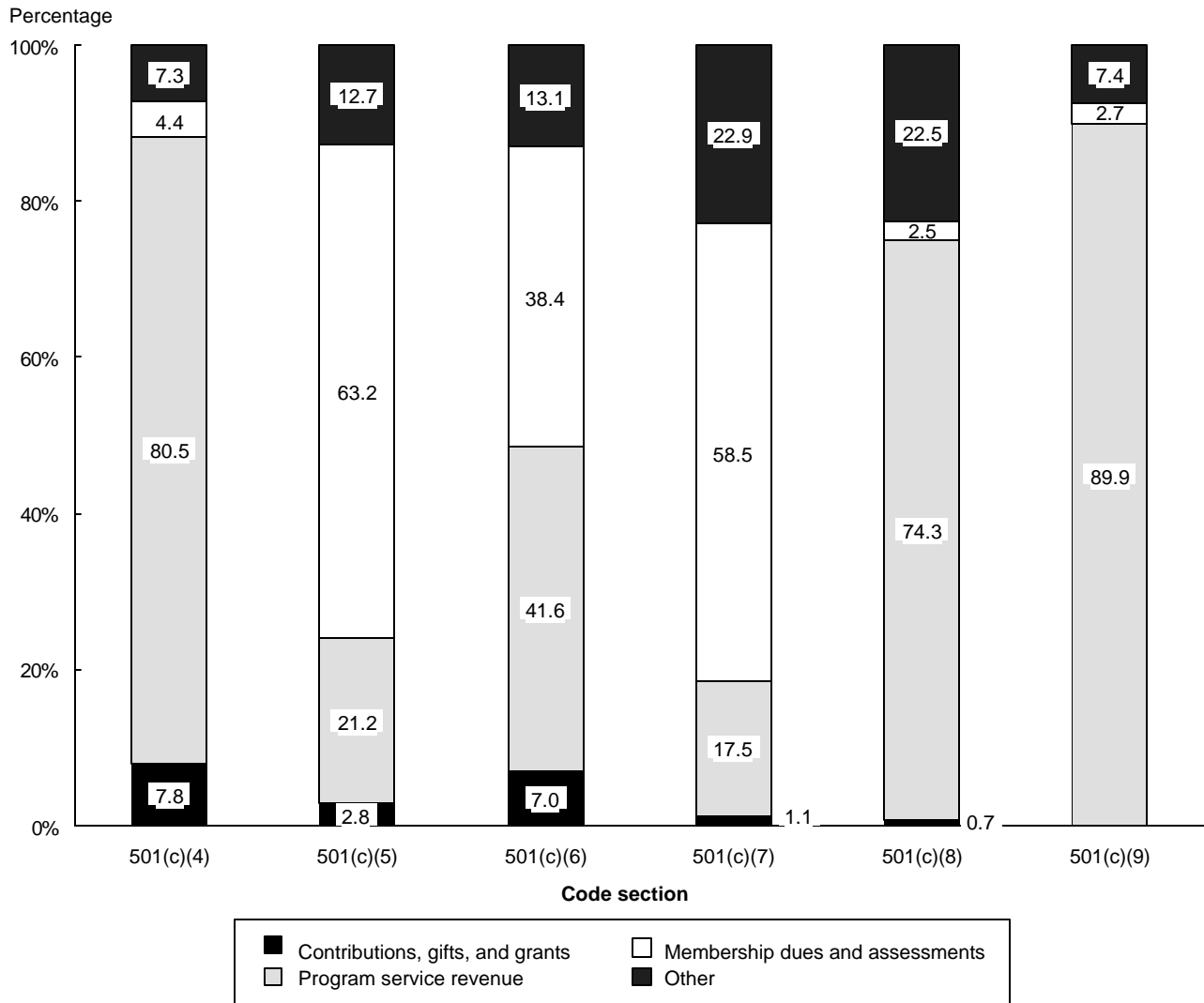
Internal Revenue Code section	Number of returns	Total assets	Total liabilities	Total fund balance or net worth	Total revenue	Total expenses
	(1)	(2)	(3)	(4)	(5)	(6)
501(c)(4).....	22,472	62,578	42,802	19,777	44,601	43,424
501(c)(5).....	20,657	23,178	4,063	19,115	17,422	16,410
501(c)(6).....	28,805	42,680	22,610	20,070	25,917	25,513
501(c)(7).....	16,958	17,237	5,196	12,041	9,284	8,996
501(c)(8).....	7,201	71,395	60,959	10,436	12,127	11,743
501(c)(9).....	8,307	115,102	21,220	93,882	101,445	99,553

NOTE: Data are from Forms 990 and 990-EZ and exclude most organizations with receipts less than \$25,000.

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Figure G

Sources of Revenue of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(4)-(9), Reporting Year 2000



NOTES: Data are from Forms 990 and 990-EZ and exclude most organizations with receipts less than \$25,000. Detail may not add to 100 percent because of rounding.

requires less detailed reporting than the long form, especially on the balance sheet portion of the return.

Table 4 presents detailed data on Form 990-EZ filers, by Internal Revenue Code section. With the exception of section 501(c)(9) voluntary employee beneficiary associations, Forms 990-EZ represented between 20 percent and 35 percent of all information

returns filed for 2000. (The short form accounted for only 3 percent of the total number of returns filed by organizations exempt under 501(c)(9).) Nonprofit charitable organizations reporting on Form 990-EZ accounted for very small proportions of total assets. Only social and recreational clubs, section 501(c)(7), reported more than 2 percent of their total assets on

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Form 990-EZ. The assets of nonprofit charitable organizations that filed the Form 990-EZ represented just one-tenth of one percent of the total assets of reporting organizations exempt under section 501(c)(3). (Data for organizations that were eligible to file Form 990-EZ but filed the longer Form 990 instead are included with the data for filers of Form 990.)

Summary

For 2000, nonprofit charitable organizations (excluding private foundations) tax-exempt under section 501(c)(3) reported \$1.6 trillion in total assets and \$866.2 billion in revenue. The number of returns filed by these organizations was 230,159, including both Form 990 and the shorter Form 990-EZ.

Program service revenue, the fees received for the programs conducted in support of the purposes for which the tax exemptions under section 501(c)(3) were granted, was \$579.1 billion for Reporting Year 2000. It represented two-thirds of the total revenue reported by charitable organizations. Contributions, gifts, and grants increased by 14 percent to \$199.1 billion. This source of revenue accounted for more than one-half of the total revenue of organizations with asset holdings of less than \$1 million, but for a much smaller share of the total revenue of the larger organizations. Expenses rose by 12 percent to \$796.4 billion.

Using the National Taxonomy of Exempt Entities codes (which classify organizations by institutional purpose and major programs and activities), health care was the predominant major category, accounting for 40 percent of assets and 55 percent of total revenue reported by nonprofit charitable organizations.

Organizations exempt under Internal Revenue Code sections 501(c)(4) through (9) are diverse in both their purposes and financial characteristics. Voluntary employee beneficiary associations, section 501(c)(9), led these organizations in terms of both assets and revenue, with totals of \$115.1 billion and \$101.4 billion, respectively. Program service revenue was the principal source of revenue and consisted of payments for health and welfare benefits. Membership dues and assessments were the principal source of revenue for labor, agricultural, and horticultural organizations, section 501(c)(5), and social and recreational clubs, section 501(c)(7).

Data Sources and Limitations

The statistics in this article are based on a sample of the 2000 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 2000 forms when their accounting periods ended any time between December 31, 2000, and November 30, 2001. The sample did not include private foundations, which were required to file separate return forms. 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 receipts of more than \$25,000, the filing threshold.

The sample design was split into two parts: the first part was comprised of returns of organizations exempt under section 501(c)(3), and the second part contained organizations exempt under sections 501(c)(4) through (9). Returns of organizations tax-exempt under other Code sections were excluded. 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 administrative processing or taxpayer amendment were not incorporated into the data base.

Each part of the sample was classified into strata based on size of total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 16,353 returns was selected from a population of 233,816. Sampling rates ranged from 1.05 percent for organizations reporting total assets less than \$500,000 to 100 percent for organizations with total assets of \$30,000,000 or more. For organizations filing under sections 501(c)(4) through (9), a sample of 10,237 returns was selected from a population of 106,180. Sampling rates ranged from 2.09 percent for organizations reporting total assets less than \$125,000 to 100 percent for organizations with assets of \$10,000,000 or more. 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

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prior to 2000. However, these returns were not included in the final sample, nor in 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 H shows CV's for selected financial data. A discussion of methods for evaluating the nonsampling error can be found in the general Appendix of this issue.

Figure H

**Coefficients of Variation for Selected Items,
by Selected Internal Revenue Code Sections,
Reporting Year 2000**

Internal Revenue Code section	Total revenue	Total expenses	Total assets	Total liabilities
	Coefficient of variation (percentages)			
	(1)	(2)	(3)	(4)
501(c)(3).....	0.41	0.46	0.06	0.27
501(c)(4).....	3.64	4.05	0.93	1.26
501(c)(5).....	2.01	2.10	1.02	1.94
501(c)(6).....	1.65	1.65	0.78	1.04
501(c)(7).....	2.40	2.46	1.52	2.46
501(c)(8).....	1.20	1.20	1.10	1.16
501(c)(9).....	6.10	6.17	0.97	1.30

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

Notes and References

- [1] For more information on the requirements for tax-exemption under 501(c)(3) and other Code sections, see Internal Revenue Service Publication 557, *Tax Exempt Status for Your Organization*.
- [2] Data presented in this article are from 2000 Forms 990 and 990-EZ. The total number of nonprofit 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 (December 2000) and does not include private foundations filing Form 990-PF, *Return of Private Foundation*.

- [3] The \$25,000 filing threshold is an average of an organization's gross receipts over the previous 3 years.
- [4] For information on private foundations, see Whitten, Melissa, "Private Foundations and Charitable Trusts, 2000," in this issue.
- [5] For data on previous years, see Arnsberger, Paul, "Nonprofit Charitable Organizations, 1999," *Statistics of Income Bulletin*, Fall 2002, Volume 22, Number 2; and Arnsberger, Paul, "Nonprofit Charitable Organizations, 1998," *Statistics of Income Bulletin*, Fall 2001, Volume 21, Number 2.
- [6] Form 990 includes a detailed balance sheet on which organizations classify their assets among a number of different components. The balance sheet on the shorter Form 990-EZ provides for only three types of assets: cash, savings, and investments; land and buildings; and other assets. For the sake of consistency, the assets of organizations filing the long form are collapsed into these three categories. Detailed balance sheet data for Form 990 filers are provided in Tables 1 and 3. Form 990-EZ data can be found in Table 4.
- [7] For information on the National Taxonomy of Exempt Entities classification system, see Hodgkinson, Virginia A.; Weitzman, Murray S.; et al. (1996), *Nonprofit Almanac, 1996-1997: Dimensions of the Independent Sector*, Jossey-Bass, Inc.; Stevenson, David R.; Pollak, Thomas H.; and Lampkin, Linda M.; et al. (1997), *State Nonprofit Almanac 1997: Profiles of Charitable Organizations*, The Urban Institute; and *The National Taxonomy of Exempt Entities Manual (1997)*, The Urban Institute.
- [8] Tax-exempt organizations are described under Sections 501(c)(1) through (21) of the Internal Revenue Code. The statistics in this article are based only on those tax-exempt under Sections 501(c)(3)-(9), because these organizations tend to constitute the bulk of the financial activity for the nonprofit sector.

IRS, *Statistics of Income Bulletin*, Fall 2003, Publication 1136. (Rev. 12-03.)

Charities and Other Tax-Exempt Organizations, 2000

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement Items, by Size of Total Assets

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

Item	Total	Size of total assets					
		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.....	184,013	47,342	53,641	22,482	46,581	9,553	4,414
Total assets.....	1,560,516,042	1,982,721	13,943,588	16,168,783	147,645,560	204,883,241	1,175,892,150
Cash.....	31,349,712	837,760	2,287,215	1,601,470	7,861,128	5,657,645	13,104,495
Savings and temporary cash investments.....	103,401,670	476,244	3,919,797	3,319,050	18,496,880	17,323,815	59,865,883
Accounts receivable (net).....	97,617,769	109,431	799,202	806,982	9,225,540	12,452,571	74,224,043
Pledges receivable (net).....	32,669,208	12,766	249,825	159,426	3,879,251	6,558,424	21,809,516
Grants receivable.....	10,982,050	58,786	462,371	459,980	3,229,452	2,366,770	4,404,690
Receivables due from officers, directors, trustees, and key employees.....	175,109	8,020	*3,109	*245	51,063	42,494	70,178
Other notes and loans receivable.....	45,177,944	*4,866	89,206	306,939	2,740,373	4,569,722	37,466,836
Inventories for sale or use.....	9,391,472	29,209	286,320	206,805	1,306,807	1,522,493	6,039,838
Prepaid expenses and deferred charges.....	13,041,747	24,230	99,709	118,554	1,262,438	1,854,626	9,682,190
Investments in securities.....	537,176,839	59,954	1,212,756	1,950,709	26,157,853	56,460,995	451,334,572
Investments in land, buildings, and equipment minus accumulated depreciation.....	26,521,981	63,423	541,029	835,242	5,748,668	4,927,280	14,406,340
Other investments.....	147,919,792	*15,529	386,358	713,163	8,242,931	13,676,179	124,885,633
Land, buildings, and equipment minus accumulated depreciation.....	407,846,141	235,084	3,324,812	5,117,794	53,279,392	66,010,229	279,878,830
Other assets.....	97,244,607	47,419	281,879	572,422	6,163,784	11,459,997	78,719,105
Total liabilities.....	539,218,733	740,037	3,402,533	4,229,249	53,161,564	77,509,076	400,176,274
Accounts payable.....	115,343,923	381,903	1,079,709	1,143,007	12,965,490	16,446,276	83,327,538
Grants payable.....	9,091,608	*7,030	153,903	20,912	1,049,469	1,417,425	6,442,868
Support and revenue designated for future periods.....	26,120,216	41,264	271,515	389,217	3,418,889	6,708,182	15,291,147
Loans from officers, directors, trustees, and key employees.....	422,209	60,008	76,789	36,813	113,558	104,760	30,281
Tax-exempt bond liabilities.....	170,806,241	*889	--	--	2,820,625	16,074,415	151,910,312
Mortgages and other notes payable.....	128,526,520	112,555	1,278,054	2,308,281	26,418,788	25,689,350	72,719,491
Other liabilities.....	88,908,016	136,388	542,563	331,018	6,374,744	11,068,668	70,454,635
Total fund balance or net worth.....	1,021,297,370	1,242,684	10,541,054	11,939,533	94,483,997	127,374,226	775,715,876

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 2000

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement Items, by Size of Total Assets--Continued

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

Item	Total	Size of total assets					
		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)
Total revenue.....	864,047,408	9,634,062	20,791,412	16,375,944	123,404,623	129,660,675	564,180,691
Total contributions, gifts, and grants received	197,989,968	5,163,257	10,370,292	8,394,896	54,224,838	35,641,691	84,194,993
Contributions received from direct public support.....	103,453,445	2,990,882	5,583,103	3,570,049	21,878,023	20,325,329	49,106,059
Contributions received from indirect public support.....	15,176,512	352,940	602,927	482,864	3,211,746	2,147,514	8,378,521
Government grants.....	79,360,010	1,819,435	4,184,262	4,341,982	29,135,068	13,168,848	26,710,414
Program service revenue	578,602,469	3,485,323	8,373,004	6,055,805	59,536,840	83,442,530	417,708,966
Membership dues and assessments.....	6,449,494	319,308	652,800	475,080	1,459,763	1,567,163	1,975,379
Interest on savings and temporary cash investments.....	7,918,800	26,700	191,765	217,025	1,204,131	1,310,776	4,968,403
Dividends and interest from securities.....	19,926,076	5,302	79,251	98,116	1,361,961	2,415,096	15,966,351
Net rental income (loss).....	2,075,376	16,606	106,614	57,227	419,602	345,243	1,130,084
Gross rents.....	4,335,558	18,034	166,210	82,160	855,577	715,827	2,497,750
Rental expenses.....	2,260,182	*1,428	59,595	24,933	435,975	370,584	1,367,666
Other investment income.....	1,241,118	1,215	48,408	9,369	69,589	104,588	1,007,950
Total gain (loss) from sales of assets.....	27,889,233	-7,291	55,499	72,784	1,088,442	1,734,956	24,944,843
Gain (loss), sales of securities.....	23,720,545	966	45,237	38,084	864,540	1,555,947	21,215,771
Gross amount from sales.....	391,954,451	12,820	366,616	507,574	10,305,587	26,936,686	353,825,168
Cost or other basis and sales expense.....	368,233,905	11,854	321,379	469,490	9,441,047	25,380,739	332,609,397
Gain (loss), sales of other assets.....	4,168,688	-8,256	10,262	34,700	223,902	179,009	3,729,072
Gross amount from sales.....	11,953,719	110,855	109,736	169,508	1,190,514	748,362	9,624,744
Cost or other basis and sales expense.....	7,785,031	119,111	99,473	134,809	966,612	569,353	5,895,673
Net income (loss), special events and activities.....	2,452,889	377,040	347,619	261,411	1,021,924	260,939	183,955
Gross revenue.....	7,134,243	858,344	1,899,642	850,846	2,283,282	640,438	601,690
Direct expenses.....	4,681,353	481,304	1,552,022	589,435	1,261,357	379,499	417,735
Gross profit (loss), sales of inventories.....	4,891,100	112,053	396,956	265,582	1,283,221	844,676	1,988,610
Gross sales minus returns and allowances.....	11,330,097	355,938	1,155,983	531,145	2,945,900	2,202,327	4,138,804
Cost of goods sold.....	6,438,998	243,885	759,026	265,563	1,662,679	1,357,650	2,150,194
Other revenue (loss).....	14,610,882	134,547	169,201	468,649	1,734,311	1,993,017	10,111,156
Total expenses ².....	794,456,975	9,577,161	19,669,787	15,264,631	115,992,688	121,028,309	512,924,398
Program services.....	681,413,327	8,163,045	16,374,529	12,573,575	98,506,002	102,832,913	442,963,263
Management and general.....	99,499,276	1,170,299	2,816,001	2,108,068	14,802,691	15,970,311	62,631,906
Fundraising.....	9,464,605	201,260	412,885	571,384	1,981,099	1,869,913	4,428,064
Payments to affiliates.....	4,079,763	42,558	66,370	11,604	702,895	355,172	2,901,165
Excess of revenue over expenses (net).....	69,590,433	56,901	1,121,626	1,111,312	7,411,935	8,632,366	51,256,293

* 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.

² The differences between "total expenses" shown in this table and "total functional expenditures" shown in Table 2 are due to payments to affiliates, which are not considered functional expenditures.

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 and Other Tax-Exempt Organizations, 2000

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	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.....	182,730	14,529	13,596	21,240	11,591	5,634	7,965
Total functional expenditures².....	790,377,207	43,109,023	14,158,649	25,064,748	8,771,388	11,664,254	99,332,896
Grants and allocations.....	49,682,015	3,174,998	630,841	551,712	30,615	246,744	1,129,694
Specific assistance to individuals.....	6,233,920	629,970	49,038	15,166	1,518	22,351	903,703
Benefits paid to or for members.....	5,711,843	13,656,854	1,677,142	525,655	*4,706	8,398,885	83,664,906
Compensation of officers, directors, or trustees.....	10,538,552	328,173	1,149,935	1,332,083	88,073	99,139	458,182
Other salaries and wages.....	295,718,787	3,446,691	2,820,848	4,955,150	3,105,487	681,992	539,569
Pension plan contributions.....	8,262,962	118,514	396,655	334,014	44,080	62,885	55,805
Other employee benefits.....	32,545,782	499,916	655,854	713,399	255,692	273,829	2,592,423
Payroll taxes.....	18,486,930	171,115	411,650	406,442	356,674	80,609	59,955
Professional fundraising fees.....	685,161	31,063	54,327	77,769	3,304	1,226	9,626
Accounting fees.....	1,620,388	62,997	80,311	124,663	45,107	22,588	85,804
Legal fees.....	1,920,846	101,870	319,647	459,357	18,655	35,732	104,750
Supplies.....	65,825,453	334,425	163,979	238,681	327,009	60,539	40,494
Telephone.....	4,166,328	123,075	143,837	253,823	51,232	22,361	21,758
Postage and shipping.....	3,333,903	296,054	112,959	330,783	35,560	34,002	57,999
Occupancy.....	23,374,158	770,075	387,346	823,076	993,419	177,727	79,469
Equipment rental and maintenance.....	10,426,837	195,600	104,022	278,090	282,020	46,813	24,462
Printing and publications.....	5,890,928	392,179	238,542	879,761	74,701	49,262	40,304
Travel.....	6,677,887	179,326	396,481	681,700	32,749	37,382	12,408
Conferences, conventions, and meetings.....	3,390,309	156,344	293,068	1,847,609	49,806	43,861	20,989
Interest.....	14,881,817	1,772,473	38,240	223,583	202,313	25,396	40,428
Depreciation and depletion.....	34,179,741	659,212	228,155	478,701	767,662	103,658	57,316
Other expenses.....	186,822,636	16,008,097	3,805,771	9,533,284	2,001,003	1,137,269	9,332,851

* 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 The differences between "total functional expenditures" shown in this table and "total expenses" shown in Tables 1 and 3 are due to payments to affiliates, which are not considered functional expenditures.

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

Charities and Other Tax-Exempt Organizations, 2000

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.....	184,013	14,707	13,639	21,274	11,674	5,634	8,028
Total assets.....	1,560,516,042	62,189,561	22,837,521	42,373,158	16,886,298	71,272,710	115,078,262
Cash.....	31,349,712	1,517,458	1,520,003	2,121,022	657,736	366,016	2,404,855
Savings and temporary cash investments.....	103,401,670	6,382,121	4,472,936	7,740,602	1,428,129	1,057,519	13,811,888
Accounts receivable (net).....	97,617,769	3,255,702	953,034	2,032,083	973,396	85,686	4,618,797
Pledges receivable (net).....	32,669,208	112,132	*8,471	206,290	11,309	*2,309	*4,119
Grants receivable.....	10,982,050	110,174	12,698	94,687	*2,283	*908	170,011
Receivables due from officers, directors, trustees, and key employees.....	175,109	25,396	2,428	12,868	1,300	*45	*3,497
Other notes and loans receivable.....	45,177,944	22,507,347	315,215	3,558,395	138,658	716,841	218,567
Inventories for sale or use.....	9,391,472	189,567	28,570	156,435	203,061	32,190	4,011
Prepaid expenses and deferred charges.....	13,041,747	780,433	176,041	672,417	143,798	279,232	140,905
Investments in securities.....	537,176,839	10,234,233	9,444,451	15,855,891	439,751	40,155,046	80,670,891
Investments in land, buildings, and equipment minus accumulated depreciation.....	26,521,981	1,067,041	490,475	538,439	1,386,905	412,309	46,579
Other investments.....	147,919,792	2,733,758	1,829,339	3,893,761	159,033	25,980,924	9,856,478
Land, buildings, and equipment minus accumulated depreciation.....	407,846,141	6,868,595	3,135,029	4,038,372	10,982,551	1,572,870	366,308
Other assets.....	97,244,607	6,405,603	448,833	1,451,896	358,388	610,814	2,761,354
Total liabilities.....	539,218,733	42,748,951	4,027,983	22,601,720	5,160,431	60,953,498	21,220,173
Accounts payable.....	115,343,923	5,872,016	1,490,774	3,507,597	981,329	658,154	6,856,895
Grants payable.....	9,091,608	344,510	19,809	58,045	*2,127	44,913	48,511
Support and revenue designated for future periods.....	26,120,216	2,466,979	292,442	3,062,411	561,394	61,549	204,376
Loans from officers, directors, trustees, and key employees.....	422,209	*9,418	*46	*6,681	14,774	*6,305	*3
Tax-exempt bond liabilities.....	170,806,241	5,773,162	*6,049	*149,061	*9,199	*43,391	*13,016
Mortgages and other notes payable.....	128,526,520	22,370,882	834,348	2,081,814	2,978,792	310,950	650,887
Other liabilities.....	88,908,016	5,911,985	1,384,515	13,736,111	612,816	59,828,235	13,446,486
Total fund balance or net worth.....	1,021,297,370	19,440,609	18,809,538	19,771,438	11,725,867	10,319,212	93,858,088

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 2000

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.....	864,047,408	44,292,283	17,053,220	25,585,650	9,060,784	12,067,898	101,431,547
Total contributions, gifts, and grants received	197,989,968	3,440,955	476,223	1,764,860	92,282	73,638	*240
Contributions received from direct public support.....	103,453,445	1,759,992	153,948	778,490	67,959	65,760	*240
Contributions received from indirect public support....	15,176,512	382,500	239,596	74,695	22,693	6,963	-
Government grants.....	79,360,010	1,298,463	82,678	911,675	*1,630	*914	-
Program service revenue	578,602,469	35,845,677	3,685,703	10,685,620	1,574,511	9,002,482	91,190,007
Membership dues and assessments.....	6,449,494	1,841,097	10,705,896	9,781,947	5,307,840	285,516	2,737,369
Interest on savings and temporary cash investments.....	7,918,800	524,722	378,741	600,744	95,106	64,468	1,364,684
Dividends and interest from securities.....	19,926,076	455,329	481,835	704,542	22,491	2,084,595	3,137,013
Net rental income (loss).....	2,075,376	152,274	53,113	71,371	63,801	28,473	2,297
Gross rents.....	4,335,558	260,792	144,038	180,851	111,240	46,577	13,933
Rental expenses.....	2,260,182	108,518	90,925	109,480	47,439	18,104	11,636
Other investment income.....	1,241,118	258,961	20,583	56,125	8,571	53,238	272,016
Total gain (loss) from sales of assets.....	27,889,233	851,977	197,187	400,144	14,039	135,344	1,986,449
Gain (loss), sales of securities.....	23,720,545	639,097	152,009	285,757	4,003	111,076	1,791,353
Gross amount from sales.....	391,954,451	12,498,239	6,746,633	20,124,323	228,589	19,555,574	108,858,716
Cost or other basis and sales expense.....	368,233,905	11,859,141	6,594,624	19,838,566	224,586	19,444,498	107,067,363
Gain (loss), sales of other assets.....	4,168,688	212,879	45,178	114,387	10,036	24,268	195,096
Gross amount from sales.....	11,953,719	294,900	95,104	198,984	88,592	42,594	816,508
Cost or other basis and sales expense.....	7,785,031	82,021	49,925	84,597	78,556	18,326	621,412
Net income (loss), special events and activities.....	2,452,889	166,936	18,954	164,687	44,310	90,759	*2,796
Gross revenue.....	7,134,243	855,762	59,784	536,515	165,538	394,263	*8,662
Direct expenses.....	4,681,353	688,826	40,829	371,828	121,228	303,504	*5,866
Gross profit (loss), sales of inventories.....	4,891,100	154,832	13,439	121,533	1,531,808	126,401	*2,391
Gross sales minus returns and allowances.....	11,330,097	486,675	52,432	299,783	3,232,196	336,556	*44,385
Cost of goods sold.....	6,438,998	331,843	38,993	178,249	1,700,387	210,155	*41,993
Other revenue (loss).....	14,610,882	599,521	1,021,546	1,234,075	306,023	122,984	736,284
Total expenses².....	794,456,975	43,133,118	16,055,956	25,197,722	8,780,488	11,686,839	99,539,968
Program services.....	681,413,327	38,850,993	(³)	(³)	(³)	(³)	(³)
Management and general.....	99,499,276	3,902,250	(³)	(³)	(³)	(³)	(³)
Fundraising.....	9,464,605	355,781	(³)	(³)	(³)	(³)	(³)
Payments to affiliates.....	4,079,763	24,094	1,897,306	124,549	9,100	22,585	207,071
Excess of revenue over expenses (net).....	69,590,433	1,159,166	997,264	387,928	280,296	381,059	1,891,580

* 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 The differences between "total expenses" shown in this table and "total functional expenditures" shown in Table 2 are due to payments to affiliates, which are not considered functional expenditures.

³ 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 and Other Tax-Exempt Organizations, 2000

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) ²
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	46,146	7,765	7,018	7,531	5,284	1,567	279
Total assets.....	2,020,333	388,467	340,133	306,798	350,800	122,555	23,732
Cash, savings, and investments.....	1,470,781	276,120	299,242	296,304	166,402	70,190	23,317
Land and buildings (net)	292,580	87,960	27,141	2,384	138,196	47,415	--
Other assets	256,972	24,387	13,749	8,110	46,202	4,951	415
Total liabilities	148,473	52,549	34,712	8,358	35,561	5,489	245
Total fund balance or net worth	1,871,860	335,918	305,421	298,440	315,240	117,066	23,487
Total revenue	2,160,972	308,365	368,475	331,609	223,122	58,828	13,796
Contributions, gifts, and grants	1,086,099	59,906	14,735	39,058	9,778	8,310	5,247
Program service revenue	478,196	59,002	14,838	83,057	50,331	10,139	1,708
Dues and assessments	210,744	99,768	305,722	170,275	118,882	16,219	4,549
Investment income (loss)	49,777	11,663	10,786	10,264	5,016	3,598	889
Gain (loss) from sales of assets	6,206	--	*237	*403	*2,618	*32	--
Gross amount from sales	31,409	--	*1,162	*857	*8,763	*1,018	--
Cost or other basis and sales expense	25,203	--	*925	*454	*6,145	*987	--
Net income (loss), special events and activities	187,573	48,084	5,386	13,839	8,038	10,678	624
Gross revenue	471,766	122,326	16,589	75,433	42,151	24,449	861
Direct expenses	284,192	74,241	11,203	61,594	34,113	13,771	237
Gross profit (loss), sales of inventories	83,242	6,202	*376	*421	14,327	3,298	--
Gross sales minus returns and allowances	197,744	17,527	*1,480	*1,105	38,632	9,854	--
Cost of goods sold	114,501	11,325	*1,104	*1,525	24,305	6,557	--
Other revenue (loss)	59,130	23,738	16,395	15,133	14,133	6,555	779
Total expenses.....	1,976,639	290,857	354,386	314,944	215,957	56,480	12,851
Grants paid	300,078	61,738	55,144	18,163	8,733	12,185	1,288
Benefits paid to or for members	20,822	22,045	18,320	12,989	11,687	5,083	5,018
Salaries and compensation	390,379	12,797	89,076	40,694	24,100	3,830	1,073
Professional fees	160,803	21,324	15,646	48,856	8,327	681	405
Occupancy, rent, and utilities	217,394	30,272	23,227	15,207	72,156	12,716	369
Printing, publications, and postage	99,518	15,578	8,191	27,893	9,097	2,888	327
Other expenses	787,638	127,103	144,781	151,142	81,857	19,096	4,370
Excess of revenue over expenses (net).....	184,333	17,462	14,089	16,664	6,965	2,347	945

* 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 Estimates in this column should be used with caution because of the small number of sample returns on which they are based.

NOTES: Organizations with end-of-year total assets under \$250,000 and gross receipts under \$100,000 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.