

Nonprofit Organizations, 1975-1978

By John Sullivan and Michael Coleman*

Congress has historically accorded special privileges to organizations that engage in charitable, educational, religious and certain other "not-for-profit" activities. The exemption from income tax, as well as the deduction from income allowed to contributing taxpayers, have been the major fiscal incentives Congress has provided to encourage such activities.

Provisions of the 1913 Federal tax law (as well as succeeding Federal tax laws enacted by Congress) exempted from taxation income of certain organizations which, in the absence of such exemption, would have otherwise constituted taxable income. The first year that taxpayers could make contributions to these "tax-exempt" organizations and deduct them from their income was 1917.

The tax-exempt status of an organization does not assure that individuals or corporations making contributions to that organization may deduct those contributions from their income for tax purposes. Carrying out charitable purposes does not assure that an organization has tax-exempt status. These are two common misconceptions regarding nonprofit organizations.

Although an organization has been recognized as tax-exempt, it may nevertheless have to report its financial activities to the IRS annually. Some organizations, however, do not have to file a return every year because they are also exempt from that requirement either by the nature of their activities (such as churches or State-operated organizations) or because they do not meet the minimum filing requirements. For these and other reasons, the number of returns filed in any one year is not equivalent to the number of exempt organizations.

Over the last three decades, there has been a substantial increase in tax-exempt organizations as evidenced by the change in the number of returns filed--from 99,467 for 1946 to 237,617 for 1977. Factors contributing to this increase include the public's "social awareness" in the 1960's and 1970's which encouraged the creation of organizations providing for social needs and a sharp rise in employee welfare activity.

Tax-exempt organizations can be divided into three major categories: private foundations [1], farmers' cooperatives [2], and all other types [3]. Organizations in this last category account for the majority of returns filed and are the focus of this article. Between 1975 and 1978, the number of returns filed by these "other" tax-exempt organizations, with total receipts of \$10,000 or more, increased by 20 percent.

The figures for 1977 and 1978 represent all returns filed (except those for private foundations and farmers' cooperatives). For 1975, there were a total of 220,197 returns filed; the additional 41,145 returns (above the number shown) were those with total receipts between \$5,000 and \$10,000. Beginning with 1977, only organizations with \$10,000 or more in total receipts were required to file. Therefore, the 41,145 returns were excluded for comparability with the other years. These returns, however, accounted for only \$300 million of the total \$114.9 billion in receipts reported for 1975.

TYPE OF ORGANIZATION

The type of tax-exempt organization is determined by the section of the Internal Revenue Code under which an organization qualifies for tax-exempt status. A description, general nature of activities, and examples for most types are shown in Figure 1. (Private foundations and farmers' cooperatives are listed in Figure 1 for the sake of completeness, even though they are not included in the data.)

Organizations receiving tax-exempt status under Code section 501(c)(3)--charitable, religious, educational, and scientific entities--probably best exemplify the entire "tax-exempt" group, and for good reason. For 1975, these organizations dominated all financial aspects.

Type of Organization	Total Receipts (Billions)	Total Assets (Billions)	Net Worth (Billions)
Total	\$114.9	\$176.3	\$100.6
501(c)(3) ...	65.5	108.5	72.2
All other ...	49.4	67.8	28.4

The 82,048 returns filed by 501(c)(3) organizations represented 37.3 percent of all returns and were the single largest segment. (Labor organizations and civic leagues, each with about 28,000 returns, were the next closest.) More significantly, charitable organizations accounted for 57 percent of total receipts, over 61 percent of total assets, and over 71 percent of net worth.

The financial growth of 501(c)(3) organizations has been substantial in the period 1975-1978, as evidenced by the gains in receipts, assets, and net worth. Since charitable, educational, and religious organizations include schools and hospitals, the growth in total receipts may, in part, be attributed to increases in tuition and hospital costs.

Income Year	Returns Filed	Total Receipts (Billions)
1975	179,052	\$114.6
1977	191,526	176.5
1978	215,701	238.4

Income Year	Total Receipts (Billions)	Total Assets (Billions)	Net Worth (Billions)
1975	\$65.5	\$108.5	\$72.2
1977	95.4	139.0	89.4
1978	127.0	174.1	115.2

*Wealth and Tax-Exempt Statistics Section. Prepared under the direction of John DiPaolo, Chief, Statistics of Income Branch II.

Internal Revenue Code Sections 501 and 521, 1978

Figure 1.--Descriptions and the General Nature of Activities of Tax-Exempt Organizations

Organization Reference Chart

Section of 1954 Code	Description of organization	General nature of activities	Example of organization
501(c)(1)*	Corporations organized under Act of Congress (including Federal Credit Unions)	Instrumentalities of the United States.	Federal Deposit Insurance Corp.
501(c)(2)	Title holding corporation for exempt organization	Holding title to property of an exempt organization.	Naugatuck Masonic Building Corp.
501(c)(3)*	Religious, educational, charitable, scientific, literary. Testing for public safety, fostering certain national or international amateur sports competition, or prevention of cruelty to children or animals organizations. Includes private foundations.	Activities of nature implied by description of class of organization.	American Heart Association, Inc. Ford Foundation
501(c)(4)	Civic leagues, social welfare organizations, and local associations of employees	Promotion of community welfare, charitable, educational, or recreational.	Lions Clubs
501(c)(5)	Labor, agricultural, and horticultural organizations	Educational or instructive, the purpose being to improve conditions of work, and to improve products and efficiency.	AFL-CIO
501(c)(6)	Business leagues, chambers of commerce, real estate boards, etc.	Improvement of business conditions of one or more lines of business.	Chamber of Commerce National Football League
501(c)(7)	Social and recreation clubs	Pleasure, recreation, social activities.	Ocean Ski Club, Inc.
501(c)(8)	Fraternal beneficiary societies and associations	Lodge providing for payment of life, sickness, accident, or other benefits to members.	Knights of Columbus
501(c)(9)	Voluntary employees' beneficiary associations (including federal employees' voluntary beneficiary associations formerly covered by section 501(c)(10))	Providing for payment of life, sickness, accident, or other benefits to members.	Warren Firefighters Fund Assoc.
501(c)(10)	Domestic fraternal societies and associations	Lodge devoting its net earnings to charitable, fraternal, and other specified purposes. No life, sickness, or accident benefits to members.	Knights Templar of the US 33 Natick Commandery
501(c)(11)	Teachers' retirement fund associations	Teachers' association for payment of retirement benefits.	
501(c)(12)	Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, etc.	Activities of a nature similar to those implied by the descriptions of class of organization beneficial to members.	Salem Rural Water Corp.
501(c)(13)*	Cemetery companies	Burials and incidental activities for members.	Williamson Cemetery Assoc.
501(c)(14)	State chartered credit unions, mutual reserve funds	Loans to members. (Exemption for building and loan associations and cooperative banks repealed by Revenue Act of 1951, affecting all years after 1951.)	Williamson County Catholic Credit Union

Internal Revenue Code Sections 501 and 521, 1978

Figure 1.--Descriptions and the General Nature of Activities of Tax-Exempt Organizations--Continued

Organization Reference Chart

Section of 1954 Code	Description of organization	General nature of activities	Example of organization
501(c)(15)	Mutual insurance companies or associations	Providing insurance to members substantially at cost (limited to organizations with gross income of \$150,000 or less).	Sand-Clay Mutual Burial Assoc.
501(c)(16)	Cooperative organizations to finance crop operations	Financing crop operations in conjunction with activities of a marketing or purchasing association.	
501(c)(17)	Supplemental unemployment benefit trust	Payment of supplemental unemployment compensation benefits.	Dayton Malleable Iron Company, Ohio Malleable Div.
501(c)(18)	Employee funded pension trust	Payment of benefits under a pension plan funded by employees (created before June 25, 1959).	
501(c)(19)*	Post or organization of war veterans	Activities implied by nature of organization.	American Legion Posts
501(c)(20)	Trusts for prepaid group legal services	Forms part of a qualified group legal service plan or plans. (Applicable to taxable years beginning after December 31, 1976.)	
501(c)(21)	Black Lung Trusts	Satisfies claims for compensation under Black Lung Acts. (Generally, applicable to taxable years beginning after December 31, 1977.)	
501(d)	Religious and apostolic associations	Regular business activities; communal religious community.	
501(e)*	Cooperative hospital service organizations	Enumerated cooperative services for hospitals.	
501(f)*	Cooperative service organizations of operating educational organizations	Collective investment services for educational organizations.	
521(a)	Farmers' cooperative associations	Cooperative marketing and purchasing for agricultural producers.	Land O' Lakes, Inc.

*Generally, contributions under this Code subsection are tax deductible. Other organizations not asterisked could establish trusts under Code subsection 501(c)(3) which may receive tax deductible contributions.

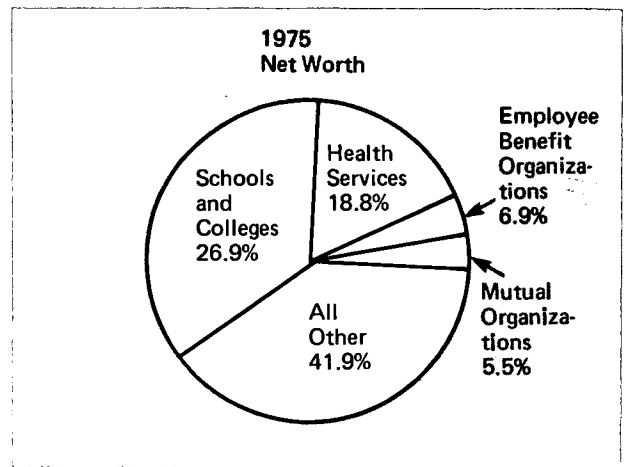
NOTE: Examples are not shown for organizations tax-exempt under Code subsections 501(c)(11), (16), (18), (20), (21), 501(d), 501(e), and 501(f) because there is very little activity.

Section 501(c)(3) organizations are the primary type of organization to which tax-deductible contributions can be made. While contributions to these organizations increased by 47 percent over the three years, 1975-1978, total receipts almost doubled and fund-raising expenses quadrupled.

Income Year	Total Receipts (Billions)	Contributions Received (Billions)	Fund Raising Expenses (Billions)
1975	\$65.5	\$17.1	\$1.4
1977	95.4	18.9	3.6
1978	127.0	25.2	6.6

ACTIVITY CLASSIFICATION

Tax-exempt organizations are also classified according to their exempt activities. These activities were provided by the exempt organizations on the return forms and were indicated as their principal exempt function. A discussion of activity classification appears in Data Sources and Limitations at the end of this article. "Major" activities are aggregates of exempt organizations whose principal activities are similar. The following is based on major exempt activities.

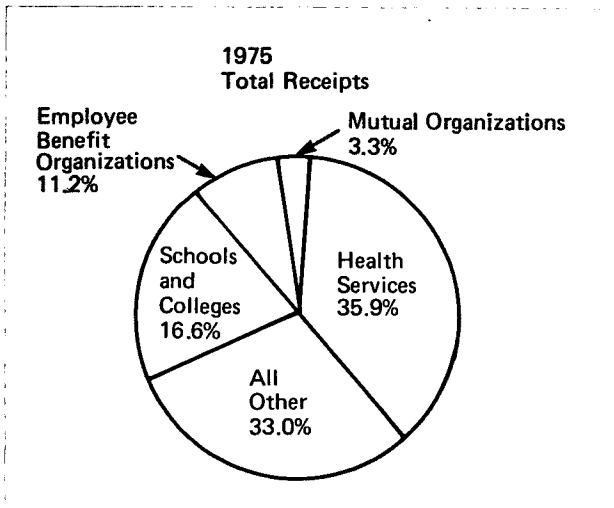


Schools and colleges reported the largest amount for net worth with \$31 billion, followed by health services with \$21 billion, employee benefit organizations, \$8 billion, and mutual organizations with \$6 billion.

BASIC TABLE INFORMATION

Table 1 shows selected income statement items, total assets, and net worth, by type of organization, for 1975. These data are shown separately for nineteen different types of exempt organizations. Table 2, also for 1975, shows selected income statement items, total assets, and net worth, by principal activity. These data are classified by over 200 principal activities. Table 3 presents data for the same items shown in Table 2, by major activity and size of total receipts. Tables 4 and 5 provide summary information on selected income statement and balance sheet items for 1975-1978 for organizations with receipts of \$10,000 or more, classified by size of receipts and assets, respectively.

Information on the sample and the population used for the statistics, definitions of exempt organizations, exempt activity classifications, sampling and nonsampling error, and law changes may be found immediately following Table 5.



Health services, which accounted for the majority of total receipts (\$41 billion), include nonprofit hospitals (\$21 billion) and health insurance organizations (\$10 billion). Schools and colleges reported receipts of \$19 billion.

Organizations Exempt From Income Tax, 1975

Table 1.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Type of Organizations Exempt Under Section 501(c) of the Internal Revenue Code

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

Type of organization	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts and grants		All other sources		Number of returns	Amount	Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Total	220,197	114,890,102	140,402	19,424,262	107,952	20,564,692	192,380	74,901,115	217,727	111,273,373	23,132	1,644,869	177,140	68,860,427
Corporations organized under Act of Congress	665	527,018	439	26,590	271	10,712	513	489,716	658	492,162	57	4,310	590	50,150
Title holding companies	3,263	489,950	901	22,807	1,007	22,669	3,075	444,474	3,262	485,602	329	1,390	2,048	173,729
Charitable, religious, educational, and scientific organizations	82,048	65,544,229	28,500	1,527,545	64,791	17,109,471	70,911	46,907,202	81,121	62,645,373	13,791	1,383,616	66,250	36,770,380
Civic leagues, social welfare and local associations of employees	28,064	19,558,022	22,206	8,556,313	12,974	680,546	25,780	10,321,157	27,596	19,698,430	2,987	56,787	23,288	13,593,249
Labor, agricultural, and horticultural organizations	28,258	5,028,232	26,193	3,233,684	3,047	119,571	22,226	1,674,976	27,950	4,912,505	488	9,752	25,332	4,440,461
Business leagues, chambers of commerce, and real estate boards	17,530	3,896,717	15,910	2,155,722	4,451	230,020	15,295	1,510,973	17,498	3,899,654	606	128,917	14,899	2,666,473
Social and recreational clubs	18,228	2,535,390	16,381	1,081,785	3,720	31,952	16,120	1,421,649	18,177	2,524,329	911	7,119	861,722	861,722
Fraternal beneficiary societies	12,066	2,134,477	11,366	719,610	6,771	45,617	11,361	1,369,247	11,866	2,043,416	1,222	5,626	10,284	1,158,722
Certain mutual and beneficiary associations	4,285	6,806,336	2,151	1,648,112	1,452	1,925,523	4,106	3,232,700	4,275	6,688,717	98	17,667	4,133	4,706,647
Domestic fraternal societies	4,674	507,370	4,312	94,487	2,513	21,327	3,925	391,554	4,563	480,481	425	3,116	3,735	191,508
Teachers retirement fund associations	49	100,280	*18	*4,062	*8	*5,911	49	90,307	49	84,221	1	41	42	20,987
Local benevolent life insurance associations	4,975	3,725,366	2,273	154,357	929	16,640	4,687	3,554,369	4,958	3,565,498	289	6,190	2,996	949,895
Cemetery companies	1,518	254,554	148	1,931	601	5,076	1,510	247,546	1,518	227,996	*120	*1,700	804	98,151
State chartered credit unions	1,610	2,259,284	147	8,265	*72	*1,225	1,583	2,249,794	1,608	1,870,006	*14	*1,226	1,131	308,772
Certain mutual insurance companies or associations	864	58,908	644	25,254	*2	*1	851	33,653	864	51,718	*5	*231	686	35,408
Farmers cooperatives organized to finance crop operations	36	53,892	*12	*12,123	*10	*18,460	33	23,309	36	48,144	—	—	22	31,720
Supplemental unemployment benefit trusts	496	958,620	39	65,411	311	244,362	469	648,847	489	1,143,255	26	7,630	478	608,759
Employee funded pension trusts	*42	*12,628	*25	*23	*8	*6,684	*42	*5,921	*42	*8,104	—	—	*42	*7,807
War veterans organizations	1,921	130,313	1,721	23,089	785	6,848	1,915	100,375	1,915	122,886	195	1,022	1,663	43,442
Organizations not specified	9,605	308,519	7,016	63,092	4,229	62,078	7,929	183,347	9,282	280,677	1,568	8,529	6,145	162,445

Type of organization	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
Total	49,271	8,566,880	14,988	13,817,437	87,883	20,363,748	217,671	3,616,729	138,648	6,643,504	220,197	176,286,448	100,561,377
Corporations organized under Act of Congress	*72	*4,662	*9	*423	117	432,618	661	34,856	375	36,744	665	6,017,352	210,875
Title holding companies	150	13,707	129	67,098	1,544	229,678	3,041	4,347	1,597	35,870	3,263	1,650,326	797,393
Charitable, religious, educational, and scientific organizations	16,350	4,034,701	8,302	5,714,926	31,642	14,741,745	80,710	2,898,856	52,430	4,198,755	82,048	108,508,657	72,173,398
Civic leagues, social welfare and local associations of employees	10,070	1,286,043	1,638	3,416,752	14,557	1,345,597	27,814	-140,409	17,262	404,253	28,064	12,727,346	3,581,556
Labor, agricultural, and horticultural organizations	1,233	45,727	467	204,175	4,804	212,388	28,193	115,727	16,537	267,681	28,258	4,052,011	3,534,255
Business leagues, chambers of commerce, and real estate boards	1,701	228,869	678	301,583	6,292	573,812	17,428	-2,936	10,763	240,771	17,530	3,468,646	1,935,405
Social and recreational clubs	7,579	562,494	722	53,237	9,397	1,039,755	18,105	11,061	10,884	112,391	18,228	3,379,389	2,217,587
Fraternal beneficiary societies	5,903	207,175	733	479,183	5,390	192,710	12,020	91,061	8,110	125,517	12,066	6,296,592	2,021,621
Certain mutual and beneficiary associations	223	214,429	433	1,582,085	861	167,990	4,241	117,618	2,571	414,502	4,285	4,301,564	2,794,135
Domestic fraternal societies	689	121,863	88	79,341	2,085	84,653	4,664	26,889	3,282	39,055	4,674	1,202,932	802,737
Teachers retirement fund associations	*8	*2,896	2	58,665	*7	*1,632	49	16,058	35	16,332	49	236,721	205,578
Local benevolent life insurance associations	1,256	1,641,333	737	93,860	2,523	874,219	4,906	159,868	3,499	218,010	4,975	10,723,199	2,604,459
Cemetery companies	339	26,718	205	43,984	766	57,441	1,515	26,558	1,155	34,796	1,518	1,044,161	822,287
State chartered credit unions	*30	*2,659	*33	*1,277,488	887	279,861	1,484	389,278	1,187	393,045	1,610	11,156,481	5,852,380
Certain mutual insurance companies or associations	*25	*659	*11	*790	361	14,629	861	7,190	648	8,865	864	115,065	108,237
Farmers cooperatives organized to finance crop operations	*3	*2,112	—	—	*17	*14,312	33	5,748	18	8,177	36	214,318	55,445
Supplemental unemployment benefit trusts	45	90,849	165	429,590	254	6,427	494	-184,635	273	29,474	496	292,046	215,086
Employee funded pension trusts	*25	*19	—	—	*32	*278	*42	*4,525	*42	*4,525	*42	*112,393	111,513
War veterans organizations	1,323	36,547	248	3,400	1,311	38,476	1,890	7,427	1,140	12,121	1,921	167,478	137,097
Organizations not specified	2,247	43,419	386	10,858	5,036	55,626	9,520	27,642	6,840	42,621	9,605	619,773	380,337

* Estimate should be used with caution because of the small number of sample returns on which it was based.
NOTE: Detail may not add to total because of rounding.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity

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

Principal activity	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Total deductions		Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
All activities	220,197	114,890,102	140,402	19,424,262	107,952	20,564,692	192,380	74,901,115	217,727	111,273,373	23,132	1,644,869	177,140	66,880,427
Religious activities:														
Churches, synagogues, and like organizations	1,103	196,992	103	4,517	894	59,589	712	132,885	1,096	182,485	206	7,305	938	69,004
Associations or conventions of churches	320	91,826	77	3,106	287	23,958	271	64,762	320	89,062	46	608	265	35,167
Religious orders	339	99,473	168	1,694	312	15,282	211	82,498	337	92,312	*59	*782	317	15,670
Church auxiliaries	215	36,779	59	2,690	159	12,392	201	21,698	215	33,448	42	471	185	24,223
Missions	421	50,654	*31	*1,189	411	34,081	274	15,384	421	46,024	133	4,522	376	34,819
Missionary activities	594	160,420	49	1,921	565	112,215	428	46,284	594	152,296	142	8,883	531	119,738
Evangelism	826	192,018	57	3,381	788	134,226	518	54,411	741	178,871	211	8,155	631	141,815
Religious publishing activities	290	59,416	79	2,094	280	12,204	290	45,118	290	55,882	61	1,067	233	15,220
Other religious activities	2,070	350,784	665	22,767	1,675	165,164	1,614	162,853	2,069	310,759	530	14,109	1,546	203,681
Schools, colleges, and related activities:														
Schools, colleges, and trade schools, except special schools for the handicapped, nursery schools, and private schools	4,392	13,994,541	816	169,030	3,346	4,602,422	4,089	9,223,089	4,388	13,336,269	632	116,974	3,525	10,682,281
Special schools for the handicapped	1,865	675,176	642	27,075	1,710	284,955	1,703	363,146	1,865	628,100	331	21,752	1,609	398,635
Nursery schools	1,240	65,511	418	4,554	436	22,941	1,098	38,017	1,240	63,786	65	2,103	783	37,941
Faculty groups	315	41,899	292	14,485	64	3,147	211	24,268	315	42,971	*8	*1,084	278	18,341
Alumni associations or groups	830	88,324	452	15,435	424	32,226	792	38,662	825	77,857	142	3,127	675	39,317
Parent or parent-teachers associations	1,422	23,244	1,244	6,463	738	2,303	1,417	14,478	1,422	24,127	*262	*545	1,346	14,187
Fraternalties or sororities	3,549	190,274	2,905	102,242	762	4,015	2,932	84,016	3,537	186,582	149	982	2,741	136,906
Other student societies or groups	239	47,324	198	7,544	92	9,777	232	30,003	239	46,606	1	1	138	28,841
School or college athletic associations	160	65,580	99	6,034	74	5,817	150	53,729	160	62,458	*34	*241	141	33,367
Scholarships for children of employees	*26	*63,630	1	32	*17	*632	*26	*62,965	*26	*63,146	*11	*20	*25	*517
Scholarships (other)	2,481	264,212	1,187	13,276	1,658	115,916	2,339	135,020	2,284	218,838	605	9,396	1,991	111,891
Student loans	332	119,701	104	2,719	257	19,336	331	97,647	332	111,284	*27	*623	194	21,326
Student housing activities	391	32,071	128	1,626	199	1,248	391	29,196	391	33,207	*41	*317	215	12,875
Other student aid	96	9,351	*60	*455	76	4,335	45	4,561	96	9,281	*7	*105	96	6,354
Student exchanges with foreign countries	225	30,487	115	10,246	131	6,501	225	13,740	225	29,396	2	187	221	23,092
Student operated businesses	60	15,968	*12	*676	*19	*1,135	58	14,157	60	16,334	*6	*75	47	4,216
Private schools	258	115,009	42	5,413	240	18,652	227	90,944	258	107,565	42	4,101	139	72,747
Other school related activities	1,228	3,225,045	570	48,993	753	156,444	970	3,019,608	1,228	3,191,572	196	13,272	1,028	2,259,507
Cultural and historical activities:														
Museum, zoo, planetarium, and like organizations	1,187	970,446	912	25,558	1,137	232,404	1,104	712,484	1,182	893,605	209	8,852	941	276,798
Libraries	964	210,588	237	7,938	801	101,816	823	100,834	878	203,983	102	2,719	761	150,336
Historical sites, records or reenactments	475	79,610	348	2,896	438	30,968	472	45,746	475	66,055	53	1,663	413	33,458
Monuments	*6	*1,735	-	-	*6	*443	*6	*1,293	*6	*1,818	*3	*237	*6	*227
Commemorative events (centennial, festivals, pageants, and like events)	211	35,094	86	1,341	174	18,739	177	15,014	211	31,282	*18	*393	189	19,913
Fairs	504	93,841	150	6,993	265	6,770	504	80,079	504	86,678	*35	*830	384	44,462
Community theatrical groups	793	77,325	387	4,392	683	25,766	725	47,167	793	75,268	201	3,069	553	37,509
Singing societies or groups	1,089	29,580	929	4,248	444	5,183	1,089	20,148	997	27,264	*42	*145	815	14,739
Cultural performances	1,771	468,114	656	9,555	1,560	162,374	1,653	296,185	1,770	456,330	339	5,733	1,422	227,623
Art exhibits	271	40,117	207	3,792	256	17,475	238	18,850	271	32,811	81	1,551	201	20,198
Literary activities	187	18,541	69	2,849	70	5,144	181	10,548	187	17,162	*16	*205	72	8,632
Cultural exchanges with foreign countries	220	33,285	203	3,246	131	15,572	133	14,467	220	31,363	*98	*1,329	133	19,523
Genealogical activities	*124	*3,029	*118	*1,268	*32	*402	*124	*1,358	*124	*2,404	*6	*34	*38	*387
Other cultural or historical activities	1,230	137,288	942	15,376	856	53,521	975	68,391	1,230	126,418	234	3,653	1,096	77,539

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Number of returns	Amount	Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Other instruction and training activities:														
Publishing activities	643	488,269	331	159,021	451	68,316	515	260,932	643	468,120	112	3,119	541	335,515
Radio or television broadcasting	212	215,799	54	14,914	179	178,522	188	22,362	212	210,269	65	24,956	191	165,020
Producing films	95	9,246	*32	*359	94	4,236	95	4,650	95	9,021	*32	*29	95	5,372
Discussion groups, forums, panels, lectures, and like events	1,366	126,409	1,044	29,792	717	43,786	1,145	52,831	1,366	121,212	176	4,369	1,139	84,342
Study and research (nonscientific)	461	163,664	183	19,071	345	78,336	332	66,257	461	158,292	66	9,432	423	113,705
Giving information or opinions	190	31,537	124	9,032	134	10,261	158	12,244	190	30,236	57	1,949	175	20,610
Apprentice training	935	124,890	625	33,236	355	36,545	854	55,099	935	111,824	*110	*184	912	78,325
Other instruction and training	1,315	252,244	732	34,935	904	104,693	1,107	112,616	1,315	260,295	115	15,835	1,175	193,748
Health services and related activities:														
Hospitals	2,683	21,085,688	273	24,866	2,159	951,925	2,662	20,108,897	2,656	20,389,114	293	35,972	1,426	8,067,912
Hospital auxiliaries	1,043	150,345	845	1,722	711	24,500	1,011	124,123	1,043	137,825	103	3,613	1,017	35,045
Nursing or convalescent homes	678	708,523	98	18,344	560	63,055	675	627,124	678	684,306	89	5,160	415	339,308
Care and housing for the aged	750	546,761	145	21,892	678	102,098	721	422,770	748	520,750	80	5,442	533	291,310
Health clinics	924	339,547	131	12,392	791	178,483	790	148,672	924	324,951	195	23,236	695	230,569
Rural medical facilities	111	20,444	*6	*40	105	7,877	105	12,526	111	18,896	*35	*910	83	11,375
Blood banks	150	116,739	52	1,653	94	6,425	150	108,661	150	112,593	*8	*241	55	28,275
Cooperative hospital service organizations	250	399,837	130	48,152	135	19,842	230	331,843	250	416,167	45	5,437	210	357,179
Rescue and emergency services	608	44,998	203	2,562	524	18,105	549	24,331	608	40,132	215	1,569	504	24,302
Nurses registers or bureaus	54	16,978	*10	*314	51	3,420	48	13,245	54	15,855	*8	*113	42	8,808
Aid to the handicapped	1,777	543,245	663	20,218	1,528	221,997	1,637	301,029	1,774	523,215	355	25,769	1,491	292,094
Scientific research (diseases)	870	604,068	361	49,651	791	431,816	790	122,602	868	534,914	165	40,677	822	417,125
Other medical research	300	187,135	97	13,561	207	73,835	291	98,639	299	172,296	47	5,754	244	106,730
Health insurance (medical, dental, and optical, etc.)	480	10,278,245	218	4,854,952	128	369,163	441	5,054,130	459	10,516,383	*16	*611	418	7,178,424
Prepaid group health plans	187	4,976,361	73	2,633,162	87	47,851	145	2,295,347	187	5,064,014	*18	*4,130	157	3,950,832
Community health care	591	173,461	116	7,989	546	126,078	380	39,394	588	170,027	121	16,331	509	124,186
Mental health care	1,251	531,110	301	7,780	1,129	310,855	1,036	212,475	1,243	509,837	147	23,892	1,104	365,125
Group medical practice associations	104	51,350	72	17,484	37	2,193	95	31,673	104	48,592	*10	*858	89	34,499
In-facility group practice associations	3	10,503	1	40	2	1,671	3	8,792	3	8,924	1	415	2	8,446
Hospital pharmacies, parking facilities, food services, and like organizations	103	8,721	*12	*12	*90	*1,296	78	7,413	103	8,164	*3	*1	77	4,676
Other health services	1,334	504,705	412	37,596	1,080	156,676	1,143	310,434	1,334	484,339	230	14,542	1,066	332,001
Scientific research activities:														
Contract or sponsored scientific research for industry	109	532,103	35	124,159	84	114,128	83	293,817	108	493,584	4	419	97	360,163
Scientific research for Government	112	613,033	33	11,437	88	187,111	96	414,485	112	600,579	*12	*7,288	86	329,473
Other scientific research activities	435	344,338	296	21,189	310	169,890	329	153,259	434	324,461	49	2,013	409	211,688
Business and professional organizations:														
Business promotion (chamber of commerce, business league, and like organizations)	4,806	1,277,957	4,309	847,260	1,375	85,630	4,033	345,066	4,806	1,290,844	147	7,146	4,170	1,051,026
Real estate associations	492	47,181	465	29,396	49	939	482	16,846	492	45,342	*4	*215	363	32,903
Boards of trade	39	14,494	37	8,820	*8	*1,525	37	4,149	39	14,131	*4	*1,162	33	9,678
Regulating business	66	74,426	63	16,773	2	1,139	66	56,514	66	69,683	*2	*39	58	19,208
Better business bureaus	95	15,285	95	12,288	40	2,439	82	558	95	15,008	*6	*28	71	12,034
Professional associations	4,816	1,052,249	4,603	447,722	1,769	28,804	3,882	575,722	4,791	1,021,186	129	108,677	4,341	544,675
Professional association auxiliaries	199	11,500	199	4,882	*6	*30	187	6,589	199	10,402	—	—	190	5,616
Industry trade shows	29	25,358	24	6,755	*2	*390	29	18,213	29	24,468	*2	*390	24	13,936
Convention displays	*8	*2,693	*8	*1,299	*8	*1,394	*8	*2,587	*8	*2,587	—	—	*5	*769
Research, development and testing	129	53,153	89	26,015	36	6,900	120	20,238	129	51,481	*13	*1,245	105	36,692
Professional athletic leagues	*16	*15,827	*7	*10,827	*11	*1,730	*15	*3,270	*16	*16,084	1	12	*15	*4,856
Underwriting municipal insurance	*103	*2,608	*14	*81	—	—	*103	*2,527	*103	*2,304	—	—	*103	*1,548
Assigned risk insurance activities	51	144,322	49	33,142	—	—	50	111,180	51	177,684	—	—	18	49,233
Tourist bureaus	34	10,604	28	2,490	34	6,901	28	1,213	34	10,407	—	—	34	10,039
Other business or professional groups	2,921	391,868	2,728	237,798	624	29,112	2,646	124,957	2,895	376,341	78	1,742	2,620	281,284

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Number of returns	Amount	Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Farming and related activities:														
Farming	141	5,408	*107	*2,022	*33	*538	141	2,847	141	5,426	*88	*541	*30	*2,858
Farm bureaus	1,692	116,328	1,682	56,420	86	3,028	1,482	56,879	1,692	106,973	*6	*1	1,660	80,246
Agricultural groups	321	43,370	263	15,262	168	5,812	283	22,296	314	42,470	*20	*1,031	255	27,831
Horticultural groups	*21	*5,162	*19	*999	*9	*864	*21	*3,299	*21	*4,959	*3	*106	*18	*2,123
Farmers cooperative marketing or purchasing	37	62,491	15	13,470	—	—	35	49,021	37	61,251	0	0	24	25,425
Financing crop operations	*7	*12,526	*4	*3,282	*3	*112	*7	*9,131	*7	*8,574	—	—	*5	*1,614
Dairy herd improvement associations	161	13,967	86	3,298	*25	*5	153	10,674	161	13,731	0	0	107	8,513
Breeders associations	200	32,743	106	11,356	43	3,177	200	21,069	200	31,752	*2	*3	108	21,538
Other farming and related activities	226	35,636	154	19,191	67	3,601	208	12,945	226	33,228	*31	*142	158	26,580
Mutual organizations:														
Mutual ditch, irrigation, telephone, electric company, or like organizations	1,883	2,281,533	574	98,529	66	4,228	1,705	2,178,776	1,883	2,188,776	1	739	1,048	523,783
Credit unions	1,348	750,262	89	2,707	*14	*352	1,346	747,203	1,347	472,963	*10	*480	1,049	248,446
Reserve funds or insurance for domestic building and loan associations, cooperative banks, or mutual savings banks	5	47,061	2	1,153	—	—	5	45,907	5	41,346	—	—	4	2,485
Mutual insurance companies	561	49,050	391	21,418	1	6	548	27,626	561	41,323	*5	*231	366	26,700
Corporations organized under an Act of Congress	130	593,421	62	28,329	40	30,438	111	534,655	130	545,187	4	8,161	94	51,653
Other mutual organizations	215	29,514	193	16,516	*93	*35	183	12,964	215	28,923	1	2,319	202	20,742
Employee or membership benefit organizations:														
Fraternal beneficiary societies, orders, or associations	14,651	2,185,285	13,708	786,353	7,362	58,614	13,270	1,340,314	14,508	2,093,893	1,384	6,511	12,326	1,194,394
Improvement of conditions of workers	11,270	1,848,605	10,979	1,385,419	879	36,287	8,944	426,898	11,040	1,792,599	190	3,872	10,202	1,611,916
Associations of municipal employees	678	89,695	567	56,207	181	9,683	514	23,804	678	83,241	*29	*347	566	73,125
Associations of employees	3,952	1,744,638	3,675	707,957	638	88,564	3,234	948,118	3,915	1,737,675	51	2,206	3,547	1,554,794
Employee or member welfare associations	1,551	2,113,807	817	665,906	527	539,746	1,510	908,155	1,551	2,051,363	25	6,583	1,494	1,615,730
Sick, accident, death, or similar benefits	1,461	1,914,798	832	728,502	458	504,855	1,417	681,441	1,459	1,853,306	24	4,156	1,410	1,427,407
Strike benefits	81	33,355	81	27,964	*7	*487	74	4,904	81	34,558	—	—	49	31,286
Unemployment benefits	473	1,584,149	18	46,380	312	301,188	452	1,236,581	466	1,818,450	27	7,244	460	761,915
Pension or retirement benefits	128	441,882	90	35,357	32	18,237	122	388,288	128	396,905	3	56	120	300,557
Vacation benefits	305	402,970	127	99,852	121	156,118	304	147,001	298	410,555	*4	*114	296	296,412
Other services or benefits to members or employees	1,644	554,854	1,351	154,020	306	68,105	1,546	332,730	1,644	538,732	*16	*934	1,478	245,859
Sports, athletic, recreational and social activities:														
Country clubs	1,968	1,030,757	1,930	478,404	179	2,677	1,946	549,676	1,961	1,018,469	*11	*1,179	1,024	268,045
Hobby clubs	249	13,677	234	4,024	*152	*2,730	230	6,923	249	12,670	*86	*90	202	8,081
Dinner clubs	570	223,862	527	79,458	59	686	518	143,718	570	223,507	1	19	361	44,265
Variety clubs	79	16,593	79	5,253	*35	*300	79	11,040	79	15,367	*3	*2	54	2,776
Dog clubs	153	12,004	153	79	*50	*48	153	11,677	153	11,565	—	—	128	9,811
Women's clubs	1,033	30,005	1,033	9,944	638	2,222	1,027	17,838	1,033	28,666	*105	*188	843	11,185
Hunting or fishing clubs	644	22,429	617	8,800	127	670	629	12,959	644	20,818	*16	*128	547	7,981
Swimming or tennis clubs	1,204	80,517	1,181	53,402	160	1,845	1,107	25,270	1,204	77,527	*18	*223	948	41,710
Other sports clubs	942	73,267	907	28,716	288	1,777	902	42,773	942	70,587	*15	*304	695	22,704
Community centers	776	142,585	379	17,656	611	83,198	574	41,731	776	132,465	64	4,374	688	105,808
Community recreational facilities	787	63,323	524	18,246	430	15,895	764	29,182	787	57,137	83	1,461	703	39,892
Training in sports	294	16,770	208	4,856	172	5,799	291	6,115	294	16,915	*35	*1,194	212	10,863
Travel tours	40	12,860	32	1,707	*17	*1,162	33	9,990	40	11,835	—	—	33	2,573
Amateur athletic associations	477	29,709	365	8,089	311	2,200	471	19,420	477	27,220	*93	*54	197	18,565
Fund raising athletic or sports events	125	19,790	60	791	65	1,205	123	17,795	125	19,105	*15	*54	123	8,720
Other sports or athletic activities	975	79,711	648	23,076	265	4,264	957	52,370	975	80,731	*33	*455	576	38,339
Other recreational activities	930	82,457	795	38,531	251	7,713	930	36,212	844	76,281	*96	*1,007	636	43,770
Other social activities	1,637	143,721	1,414	45,414	427	9,731	1,424	88,575	1,630	141,816	*37	*685	1,067	43,528

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Number of returns	Amount	Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Youth activities:														
Boy scouts, girl scouts, and like organizations	1,270	399,133	529	28,814	1,107	150,953	1,134	219,365	1,270	383,520	264	5,136	1,174	232,436
Boys club, "little league," and like organizations	2,203	151,579	1,458	12,902	1,609	67,429	2,117	71,247	2,203	141,959	243	4,107	1,956	87,700
FFA, FHA, 4-H clubs, and like organizations	272	22,141	69	2,662	209	8,581	258	10,897	272	20,644	*15	*379	232	14,764
Key clubs	*31	*791	*520	*270	*31	*520	*31	*780	*31	*780			*31	*748
YMCA, YWCA, YMHA, and like organizations	1,065	531,735	917	121,583	1,005	181,173	1,034	228,979	1,065	503,542	157	8,122	920	352,199
Camps	356	48,673	101	1,958	334	20,300	334	26,415	356	46,239	61	4,311	272	29,017
Care and housing of children	1,143	403,152	312	8,119	857	181,344	974	213,689	1,143	371,302	158	9,174	893	248,989
Prevention of cruelty to children	32	23,046	*10	*184	30	10,742	32	12,120	32	22,271	2	62	32	13,281
Combat juvenile delinquency	317	37,957	*43	*1,223	288	28,823	187	7,912	317	37,974	82	4,808	244	29,737
Other youth organizations or activities	1,442	104,822	1,013	15,242	1,031	51,841	1,304	37,739	1,442	100,267	313	5,456	1,194	68,704
Conservation, environmental, and beautification activities:														
Preservation of natural resources	471	103,642	347	27,194	305	32,590	431	43,858	464	91,221	108	4,978	440	50,909
Combating or preventing pollution	77	11,352	*34	*1,780	43	6,261	67	3,312	77	11,393	*18	*1,956	67	8,574
Land acquisition for preservation	81	43,631	*33	*592	81	34,519	73	8,520	81	25,152	*4	*139	79	18,203
Soil or water conservation	*48	*5,500	*14	*2,685	*3	*77	*48	*2,738	*48	*4,816			*46	*3,050
Preservation of scenic beauty	*68	*6,534	*28	*228	*15	*3,400	*68	*2,906	*68	*6,313	*7	*232	*68	*4,043
Wildlife sanctuary or refuge	125	24,117	83	1,173	72	14,140	118	8,804	125	22,041	*10	*1,569	124	14,890
Garden clubs	110	4,508	110	1,083	97	822	110	2,602	110	3,509	*3	*24	91	1,300
Other conservation, environmental or beautification activities	226	28,938	82	2,602	205	21,102	189	5,234	226	23,956	*14	*366	220	19,989
Housing activities:														
Low-income housing	621	135,462	*15	*113	190	24,627	609	110,721	621	150,784	*19	*3,061	309	70,399
Low and moderate income housing	387	85,466	*14	*3	118	13,044	379	72,419	386	91,760	*30	*1,857	222	49,905
Housing for the aged	650	215,134	168	20,458	352	23,062	647	171,615	650	211,632	26	396	430	108,675
Instruction and guidance on housing	33	16,458	*3	*177	31	13,843	24	2,438	33	12,153	*15	*6,151	26	4,884
Other housing activities	212	53,391	79	3,712	151	30,003	188	19,676	212	52,856	*35	*1,792	162	41,140
Inner city or community activities:														
Area development, redevelopment or renewal	346	137,915	77	2,204	235	106,270	262	29,441	345	86,460	49	3,432	255	69,423
Homeowners associations	741	35,721	732	25,213	*190	*503	557	10,005	741	33,641	*3	*52	617	21,027
Other activities aimed at combatting community deterioration	297	55,600	217	2,092	240	41,226	253	12,282	297	52,878	23	4,448	285	42,143
Attracting new industries or retaining industries in an area	458	44,319	162	3,593	86	11,978	444	28,748	458	38,795	*31	*497	350	24,769
Community promotion	348	32,266	251	5,918	120	11,734	346	14,614	348	32,550	*12	*181	307	22,050
Loans or grants for minority businesses	54	23,181	*5	*63	43	19,886	43	3,231	54	22,938	*12	*1,162	44	18,971
Crime prevention	87	12,604	*18	*809	72	9,029	71	2,766	87	13,576	*8	*2,282	87	10,893
Volunteer firemen's organizations or auxiliaries	1,086	48,494	658	1,091	844	15,660	1,086	31,742	1,073	39,298	137	981	956	24,397
Community service organizations	7,497	543,639	6,526	58,034	4,447	331,128	6,625	154,475	7,472	518,482	1,261	48,028	6,636	359,621
Other inner city or community benefit activities	281	47,002	163	2,765	192	33,855	248	10,363	281	44,474	*26	*4,222	227	33,703
Civil rights activities:														
Defense of human and civil rights	172	43,018	95	10,332	169	29,257	150	3,429	172	40,100	*18	*4,350	171	34,534
Elimination of prejudice and discrimination	136	35,798	48	2,504	126	29,794	106	3,500	136	35,377	56	1,980	123	29,894
Lessen neighborhood tensions	2	1,935			2	1,935			2	2,069	1	856	1	1,213
Other civil rights activities	*6	*454			*6	*105	*6	*349	*6	*638	*6	*216		
Litigation and legal aid activities:														
Public interest litigation activities	37	13,645	2	721	37	11,827	25	1,097	37	13,060	*7	*211	37	12,277
Other litigation or support of litigation	3	5,581	2	3,964	2	1,141	2	476	3	4,756			3	4,522
Legal aid to indigents	269	90,372	26	697	250	81,671	108	8,004	269	88,042	20	7,684	240	77,479
Providing bail														

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Number of returns	Amount	Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Legislative and political activities:														
Propose, support, or oppose legislation	122	21,379	107	12,888	*23	*7,127	70	1,364	122	19,937	*6	*818	112	18,209
Voter information on issues or candidates	*6	*1,513	*6	*923	—	—	*6	*590	*6	*1,571	*3	*3	*3	*930
Voter education	*15	*752	—	—	*15	*370	*15	*381	*15	*691	*2	*23	*15	*505
Support, oppose, or rate political candidates	*7	*182	*7	*12	*7	*1	*7	*170	*7	*147	*7	*8	*7	*9
Provide facilities or services for political campaign activities	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other legislative and political activities	79	6,710	*22	*1,954	*31	*2,988	79	1,768	79	6,185	*27	*532	*48	*4,913
Advocacy:														
Firearms control	*12	*545	*6	*47	*12	*315	*6	*182	*12	*501	—	—	*12	*336
Selective service systems	—	—	—	—	—	—	—	—	—	—	—	—	—	—
National defense policy	2	2,568	1	800	2	985	2	784	2	1,878	1	46	1	687
Weapons systems	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Government spending	*6	*1,790	*2	*519	*4	*621	*3	*649	*6	*1,761	—	—	*6	*1,761
Taxes or tax exemption	*27	*1,241	*25	*398	*27	*794	*2	*50	*27	*1,175	*2	*78	*27	*1,006
Separation of church and state	1	1,265	—	—	1	652	1	612	1	1,201	—	—	—	—
Government aid to parochial schools	—	—	—	—	—	—	—	—	—	—	—	—	—	—
U.S. foreign policy	*7	*2,751	*2	*340	*7	*2,184	*7	*227	*7	*2,415	*6	*476	*7	*1,787
U.S. military involvement	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pacifism and peace	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic-political system of U.S.	*3	*982	—	—	*3	*912	*2	*71	*3	*1,141	*3	*644	*3	*430
Anticommunism	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Right to work	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Zoning or rezoning	*27	*672	*25	*448	*2	*13	*2	*211	*27	*798	—	—	*27	*798
Location of highway or transportation systems	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rights of criminal defendants	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Capital punishment	*3	*444	—	—	*3	*444	—	—	*3	*443	—	—	*3	*443
Stricter law enforcement	*8	*776	*7	*159	*8	*527	*8	*91	*8	*740	1	138	*8	*582
Ecology or conservation	*41	*1,540	*39	*261	*34	*496	*9	*783	*41	*1,704	—	—	*41	*1,471
Protection of consumer interests	*26	*19,432	*17	*1,292	*12	*787	*11	*17,353	*26	*22,382	*5	*722	*20	*2,544
Medical care systems	*28	*1,783	*21	*678	*22	*879	*22	*226	*28	*1,623	*6	*8	*28	*1,550
Welfare systems	*2	*286	—	—	*2	*286	—	—	*2	*298	—	—	*2	*298
Urban renewal	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Busing students to achieve racial balance	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Racial integration	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Use of intoxicating beverages	79	9,127	*24	*63	66	6,825	64	2,239	79	8,271	*8	*344	64	6,428
Use of drugs or narcotics	81	7,582	*14	*581	74	4,137	*45	*2,864	81	6,952	*9	*428	79	6,140
Use of tobacco	1	723	1	557	1	98	1	68	1	565	—	—	1	565
Prohibition of erotica	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sex education in public schools	*34	*2,783	—	—	*34	*2,333	*34	*451	*34	*1,742	*27	*67	*34	*1,586
Population control	31	21,245	1	1	31	17,673	28	3,571	31	19,722	*11	*44	31	16,197
Birth control methods	*20	*8,606	*2	*6	*20	*6,838	*16	*1,762	*20	*6,762	*4	*62	*20	*7,341
Legalized abortion	*177	*1,523	*177	*373	*177	*441	*177	*708	*177	*2,545	—	—	*82	*2,049
Other matters	162	15,425	*24	*987	*153	*13,946	154	492	162	15,416	*5	*143	160	14,713
Other activities directed to individuals:														
Supplying money, goods or services to the poor	1,249	899,738	413	4,887	1,053	839,159	906	55,692	1,249	927,212	154	28,009	1,175	854,577
Gifts or grants to individuals (other than scholarships)	308	80,647	149	2,092	270	43,060	300	35,495	308	73,295	46	1,979	305	41,347
Other loans to individuals	*11	*10,159	—	—	*11	*1,505	*11	*8,654	*4	*8,256	—	—	*4	*5,129
Marriage counseling	255	58,594	48	731	254	39,158	229	18,705	255	57,306	36	588	214	49,018

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Number of returns	Amount	Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Other activities directed to individuals—Continued														
Family planning	197	71,704	*44	*87	172	53,232	158	18,384	197	69,182	46	3,643	149	53,651
Credit counseling and assistance	74	9,231	*43	*1,134	69	2,931	64	5,167	74	7,633	*3	*417	55	5,543
Job training, counseling, or assistance	378	133,147	76	5,018	330	93,203	256	34,925	375	128,792	45	17,825	313	86,428
Draft counseling														
Vocational counseling	41	16,422	*7	*482	39	7,581	41	8,359	41	15,645	1	17	37	11,836
Referral services (social agencies)	281	113,844	61	1,135	269	37,640	252	75,068	281	113,245	38	1,961	258	44,273
Rehabilitating convicts or exconvicts	183	30,027	36	404	181	23,405	133	6,217	183	28,626	61	1,833	172	23,073
Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.	750	145,203	179	1,252	697	106,939	502	37,012	750	141,267	79	4,416	677	114,590
Day care centers	1,630	258,343	268	3,373	1,375	170,250	1,402	84,720	1,628	244,547	170	16,925	1,069	184,304
Services for the aged	544	100,828	153	2,638	460	69,516	400	28,674	535	96,018	105	7,945	416	69,321
Activities directed to organizations not elsewhere classified:														
Community chest, United giving fund, and like organizations	1,632	1,032,191	107	7,874	1,516	961,130	1,198	63,187	1,547	995,853	645	44,865	1,524	925,491
Booster clubs	271	5,841	*220	*451	231	1,726	271	3,663	271	5,249			258	2,826
Gifts, grants, or loans to other organizations	3,191	1,693,293	836	14,215	2,173	919,702	2,581	759,375	3,149	1,556,540	764	51,579	2,921	972,286
Nonfinancial services or facilities to other organizations	477	123,845	263	23,529	264	57,264	422	43,053	477	118,567	29	12,330	442	83,662
Other purposes and activities:														
Cemetery or burial activities	1,334	212,072	328	8,338	541	4,250	1,313	199,484	1,334	189,813	*120	*1,700	749	77,009
Perpetual care funds, cemetery, columbarium, and like organizations	157	17,047			91	1,411	157	15,636	157	14,141			125	6,154
Emergency or disaster aid funds	*18	*24,403			*18	*15,651	*17	*8,752	*18	*24,252			*18	*23,414
Community trusts or components	96	52,293	*28	*1,126	55	28,412	96	47,006	96	47,006	*32	*92	94	30,156
Government instrumentalities or agencies	133	146,353	52	8,156	94	49,418	85	88,779	133	110,418	27	4,498	116	93,675
Testing products for public safety	*15	*48,778	*11	*5,154	*3	*367	*13	*43,257	*15	*44,036			*14	*6,557
Consumer interest groups	51	20,023	35	6,272	42	10,009	38	3,743	51	19,532			*124	38
Veterans activities	4,919	303,777	4,360	40,516	2,587	41,276	4,907	221,984	4,803	286,985	731	17,033	4,081	15,201
Patriotic activities	201	18,016	186	4,204	152	2,637	201	11,175	201	17,969	*24	*274	177	94,047
Nonexempt trusts	*3	*5,029	*2	*5			*3	*5,024	*3	*4,938			*3	6,983
Domestic organizations with activities outside U.S.	27	27,651	*4	*793	17	21,386	26	5,472	27	27,159	*12	*1,546	20	*261
Foreign organizations	15	27,903	*7	*576	*14	*18,752	8	8,575	15	24,456			*14	20,916
Title holding corporations	1,195	283,720	159	3,629	173	20,339	1,161	259,752	1,195	270,351	*16	*338	824	*19,496
Prevention of cruelty to animals	384	75,826	260	2,212	341	27,786	372	45,828	384	68,769	67	2,063	290	97,268
Achievement prizes or awards	295	6,243	*176	*577	292	1,509	295	4,157	295	5,980	*180	*649	*192	36,672
Erection or maintenance of public buildings or works	157	82,082	*3	*706	*12	*1,936	157	79,441	157	65,318	*9	*10	126	*1,557
Cafeterias, restaurants, snack bars, food services, and like organizations	50	53,586	27	2,056	*11	*4,230	50	47,301	50	51,925			29	51,211
Thrift shops, retail outlets, and like organizations	80	10,327	*26	*159	29	642	80	9,525	80	9,694	*3	*15	76	9,878
Book, gift or supply stores	123	69,785	45	2,283	36	2,864	123	64,638	123	65,956	*2	*65	54	3,298
Advertising	2	2,096	2	2,096					2	2,165			2	17,692
Associations of employees	55	7,927	55	4,735	*9	*156	49	3,036	55	7,739			55	2,165
Loans or credit reporting														7,371
Endowment funds or financial services	*17	*17,098												
Indians (tribes, cultures, and like groups)	36	10,422			*17	*4,867	*17	*12,231	*17	*22,490	*8	*388	*15	*6,779
Traffic or tariff bureaus	*17	*8,600	*17	*3,373	*3	*347	*17	*8,879	*17	*8,466	*2	*733	*30	*3,275
No activity reported	51,026	15,884,996	33,390	2,559,458	20,078	2,352,379	43,197	10,973,152	49,998	15,213,553	4,805	557,145	37,852	7,776,254

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Principal activity	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All activities	49,271	8,568,880	14,986	13,617,437	87,683	20,363,748	217,671	3,616,729	138,648	6,643,504	220,197	176,286,448	100,561,377
Religious activities:													
Churches, synagogues, and like organizations	144	9,951	68	20,621	290	75,604	1,053	14,507	682	18,135	1,103	380,258	278,152
Associations or conventions of churches	*17	*4,044	37	31,565	55	17,679	320	2,764	208	8,082	320	194,223	124,707
Religious orders	84	4,927	19	4,685	83	66,247	339	7,162	291	8,193	339	171,800	83,394
Church auxiliaries	92	3,454	*13	*1,581	106	3,719	212	3,332	151	4,516	215	97,632	80,347
Missions	*28	*1,136	28	1,026	91	4,521	415	4,630	237	5,249	421	69,491	52,082
Missionary activities	104	14,234	39	3,283	155	6,158	594	8,123	419	12,390	594	304,735	110,285
Evangelism	255	8,108	51	11,410	184	9,382	826	13,147	565	18,942	826	145,606	91,194
Religious publishing activities	113	23,223	26	1,468	114	14,904	290	3,535	135	4,343	290	56,480	38,731
Other religious activities	573	20,788	146	29,808	783	42,374	2,069	40,024	1,276	48,763	2,070	665,603	496,010
Schools, colleges, and related activities:													
Schools, colleges, and trade schools, except special schools for the handicapped nursery schools, and private schools	626	199,847	629	1,361,047	1,723	976,120	4,330	658,272	2,954	850,349	4,392	35,441,352	28,201,335
Special schools for the handicapped	505	49,093	171	54,767	608	103,853	1,857	47,076	1,309	58,678	1,865	850,870	706,865
Nursery schools	171	6,080	*11	*525	540	17,238	1,202	1,725	697	3,119	1,240	65,290	51,275
Faculty groups	45	10,577	*4	*50	165	12,918	315	-1,072	212	1,947	315	42,375	27,276
Alumni associations or groups	115	3,230	83	15,175	355	17,009	828	8,466	529	11,928	830	191,212	150,242
Parent or parent-teachers associations	832	4,009	*108	*873	829	4,513	1,422	-883	862	1,241	1,422	16,305	15,499
Fraternal or sororities	370	5,684	86	12,375	1,072	30,636	3,499	3,692	2,151	11,699	3,549	275,252	189,886
Other student societies or groups	51	11,618	*15	*1,800	140	4,346	239	718	74	1,369	239	39,208	24,838
School or college athletic associations	48	6,490	*13	*2,327	83	20,033	158	3,122	72	4,187	160	50,978	30,288
Scholarships for children of employees	*9	*60,763	*3	*650	*20	*1,196	*26	*485	*25	*590	*26	*18,275	*6,661
Scholarships (other)	503	14,209	309	65,407	1,090	17,935	2,389	45,374	1,769	54,695	2,481	551,436	511,172
Student loans	66	7,124	44	73,480	206	8,731	332	8,417	277	9,294	332	158,266	149,895
Student housing activities	*15	*1,880	*7	*10,830	190	7,305	391	-1,136	300	1,321	391	119,588	64,646
Other student aid	*5	*1,461	*14	*1,057	*20	*304	96	70	*15	*831	96	9,987	8,894
Student exchanges with foreign countries	*93	*819	2	4,400	*20	*897	225	1,091	216	1,714	225	13,508	6,657
Student operated businesses	*25	*8,610	*11	*203	42	3,230	60	-366	37	350	60	15,064	9,458
Private schools	14	1,070	25	2,846	124	26,801	238	7,444	144	9,258	258	234,086	172,377
Other school related activities	219	39,484	52	754,684	402	124,626	1,193	33,473	667	50,217	1,228	8,716,812	573,011
Cultural and historical activities:													
Museum, zoo, planetarium, and like organizations	565	65,446	286	408,787	757	133,723	1,187	76,842	881	108,909	1,187	2,159,683	1,944,043
Libraries	109	3,052	165	30,752	276	17,123	960	6,606	670	14,388	964	391,130	357,143
Historical sites, records or reenactments	217	5,188	65	13,660	245	11,886	475	13,555	392	17,630	475	190,303	175,439
Monuments	*3	*36	-	-	*6	*1,319	*6	*-83	*3	*9	*6	*35,606	*35,389
Commemorative events (centennial, festivals, pageants, and like events)	51	4,431	*13	*325	102	6,221	205	3,813	146	6,197	211	26,708	15,274
Fairs	*55	*648	*8	*63	259	40,676	502	7,163	312	8,698	504	157,947	132,370
Community theatrical groups	145	8,256	*31	*202	327	26,232	762	2,057	385	6,478	793	73,506	54,747
Singing societies or groups	159	2,249	*14	*367	855	9,764	1,089	2,315	646	3,259	1,089	26,354	22,515
Cultural performances	248	41,226	91	57,412	861	124,337	1,736	11,784	850	35,149	1,771	604,500	439,690
Art exhibits	111	2,948	27	3,811	147	4,303	271	7,306	168	8,043	271	111,645	104,945
Literary activities	129	4,503	*17	*279	68	3,542	187	1,379	173	1,586	187	22,308	18,759
Cultural exchanges with foreign countries	*15	*5,129	*8	*475	110	4,907	220	1,922	117	2,489	220	28,026	13,988
Genealogical activities	*25	*126	*6	*471	*99	*1,386	*124	*625	*118	*723	*124	*12,018	*10,887
Other cultural or historical activities	419	11,271	344	9,673	617	24,282	1,230	10,870	834	15,241	1,230	185,738	148,110

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Other instruction and training activities:													
Publishing activities.....	214	58,969	118	22,373	276	48,145	642	20,149	431	28,588	643	434,176	237,685
Radio or television broadcasting.....	*16	*3,595	*6	*1,460	42	15,239	212	5,530	150	15,824	212	129,081	73,214
Producing films.....	*32	*1,430	*28	*148	*90	*1,342	95	925	93	1,008	95	9,149	8,194
Discussion groups, forums, panels, lectures, and like events.....	182	8,644	107	3,204	496	20,652	1,352	5,197	701	10,877	1,366	123,179	97,049
Study and research (nonscientific).....	70	12,459	30	14,129	114	8,575	461	5,372	277	11,242	461	127,127	93,602
Giving information or opinions.....	22	1,108	2	4,935	24	1,633	190	1,301	123	1,870	190	13,595	9,457
Apprentice training.....	47	826	24	28,420	113	4,068	930	13,056	562	17,909	935	126,814	105,789
Other instruction and training.....	253	8,096	25	2,444	498	40,172	1,217	-8,050	790	34,354	1,315	189,698	124,404
Health services and related activities:													
Hospitals.....	550	1,976,663	610	1,258,726	1,615	9,049,841	2,677	696,574	1,975	1,018,877	2,683	25,109,715	16,152,541
Hospital auxiliaries.....	707	68,157	101	4,741	773	26,269	1,043	12,520	587	17,094	1,043	116,342	93,911
Nursing or convalescent homes.....	79	32,402	80	28,250	360	279,186	677	24,217	462	49,636	678	1,540,831	651,073
Care and housing for the aged.....	66	23,236	167	84,668	411	116,095	747	26,011	434	48,860	750	1,505,856	858,178
Health clinics.....	30	4,130	47	12,982	325	54,034	915	14,596	592	27,969	924	300,449	230,449
Rural medical facilities.....	*4	*192	*6	*6	32	6,413	111	1,547	68	1,994	111	16,803	10,403
Blood banks.....	71	32,110	25	1,401	108	50,566	150	4,146	126	7,466	150	58,276	58,276
Cooperative hospital service organizations.....	42	12,403	20	10,389	97	30,759	243	-16,330	165	5,670	250	205,001	75,669
Rescue and emergency services.....	77	1,921	*28	*4,308	213	4,308	608	4,866	478	6,300	608	66,469	58,283
Nurses registers or bureaus.....	2	849	*2	*83	*13	*6,003	54	1,123	44	1,188	54	16,462	14,559
Aid to the handicapped.....	516	92,822	154	37,199	831	75,331	1,729	20,030	1,145	51,591	1,777	583,266	486,947
Scientific research (diseases).....	178	18,494	177	19,506	338	39,111	867	69,154	483	79,736	870	694,201	684,972
Other medical research.....	*21	*1,096	30	3,965	92	54,751	275	14,838	192	18,227	300	234,075	133,127
Health insurance (medical, dental, and optical, etc.).....	29	538,469	76	2,424,024	137	374,855	456	-238,138	270	71,588	460	3,557,441	1,062,552
Prepaid group health plans.....	19	279,507	22	698,239	49	131,207	181	-87,653	110	25,194	187	1,948,414	481,917
Community health care.....	38	3,538	22	11,317	86	14,655	583	3,434	382	11,647	591	89,949	64,121
Mental health care.....	81	21,937	56	3,956	294	94,926	1,242	21,273	763	30,395	1,251	308,453	231,692
Group medical practice associations.....	*17	*1,266	2	841	65	11,128	101	2,758	69	4,984	104	51,628	33,152
In-facility group practice associations.....	-	-	-	-	1	63	3	1,579	2	1,589	3	5,972	3,449
Hospital pharmacies, parking facilities, food services, and like organizations.....	*71	*2,111	*3	*1	*22	*1,374	102	557	99	570	103	17,061	4,838
Other health services.....	143	26,757	98	35,652	450	75,388	1,286	20,366	765	33,693	1,334	356,991	246,843
Scientific research activities:													
Contract or sponsored scientific research for industry.....	17	58,523	4	26,125	28	48,354	109	38,519	65	42,862	109	407,265	337,600
Scientific research for Government.....	31	104,050	16	16,858	48	142,911	111	12,453	64	16,544	112	257,338	150,711
Other scientific research activities.....	78	19,927	66	69,830	141	21,004	435	19,876	277	96,064	435	818,872	770,872
Business and professional organizations:													
Business promotion (chamber of commerce, business league), and like organizations.....	385	18,709	166	67,347	1,416	146,614	4,780	-12,887	2,823	48,658	4,806	759,799	433,959
Real estate associations.....	70	1,915	*14	*897	299	9,413	492	1,839	237	3,712	492	62,625	25,960
Boards of trade.....	*7	*1,368	-	-	*13	*1,923	39	363	27	739	39	8,405	5,668
Regulating business.....	*8	*98	3	9,193	*16	*41,145	66	4,743	*40	*5,170	66	87,428	74,742
Better business bureaus.....	*2	*2	-	-	*27	*2,944	95	277	46	527	95	4,044	1,712
Professional associations.....	628	157,585	182	108,295	1,712	101,953	4,807	31,063	3,218	56,579	4,816	729,280	436,350
Professional association auxiliaries.....	*104	*2,197	*8	*95	112	2,494	199	1,098	139	1,332	199	12,466	8,535
Industry trade shows.....	*7	*476	4	3,690	*17	*5,976	29	890	25	1,160	29	16,664	11,670
Convention displays.....	2	355	-	-	*8	*1,463	*8	*106	*7	*124	*8	*1,898	*694
Research, development and testing.....	*20	*6,305	*9	*1,942	56	5,297	122	1,672	73	4,204	129	40,761	28,468
Professional athletic leagues.....	*8	*1,120	*7	*127	5	9,969	*16	*-257	*4	*262	*16	*3,035	*1,252
Underwriting municipal insurance.....	*2	*279	-	-	9	*478	*103	*304	*89	*344	*103	*4,808	*1,539
Assigned risk insurance activities.....	-	-	4	102,159	40	26,292	50	-33,362	15	11,637	51	92,841	-47,327
Tourist bureaus.....	*6	*101	1	-	*4	*266	34	197	*17	*447	34	2,819	2,061
Other business or professional groups.....	413	15,097	78	10,014	1,415	68,203	2,913	15,527	1,819	26,414	2,921	295,399	193,857

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Farming and related activities:													
Farming	*11	*1,062	—	—	*38	*964	141	-18	*38	*406	141	7,718	7,106
Farm bureaus	423	3,379	45	876	893	24,471	1,692	7,355	1,283	8,743	1,692	138,319	98,841
Agricultural groups	48	2,461	*14	*205	134	10,942	321	900	124	3,210	321	53,188	46,842
Horticultural groups	*6	*392	*4	*36	*13	*2,302	*21	*203	*14	*288	*21	*5,111	*3,411
Farmers cooperative marketing or purchasing	20	23,385	8	1,817	16	10,624	36	1,239	27	3,385	37	138,093	50,693
Financing crop operations	*3	*43	*3	*25	3	6,892	*7	*3,951	*6	*4,053	*7	*97,084	*17,799
Dairy herd improvement associations	*27	*769	2	4	69	4,446	161	236	109	369	161	4,781	3,564
Breeders associations	34	2,550	*14	*692	132	6,969	200	991	*160	1,805	200	25,527	21,554
Other farming and related activities	*62	*994	*8	*28	113	5,484	218	2,409	133	3,118	226	42,449	25,373
Mutual organizations:													
Mutual ditch, irrigation, telephone, electric company, or like organizations	549	1,072,806	380	51,155	955	540,292	1,838	92,758	1,384	130,326	1,883	6,369,199	1,579,148
Credit unions	*11	*1,404	*6	*383	691	222,251	1,277	277,299	1,083	280,941	1,348	8,645,249	4,280,450
Reserve funds or insurance for domestic building and loan associations, cooperative banks, or mutual savings banks	1	182	3	37,280	4	1,400	5	5,714	4	5,717	5	113,659	35,995
Mutual insurance companies	*15	*2,111	*13	*1,761	244	10,519	558	7,728	420	8,593	561	102,912	90,352
Corporations organized under an Act of Congress	64	41,747	20	2,333	80	441,294	125	48,234	77	49,627	130	6,243,993	306,906
Other mutual organizations	*90	*715	2	139	53	5,008	211	591	171	2,054	215	50,543	34,401
Employee or membership benefit organizations:													
Fraternal beneficiary societies, orders, or associations	5,665	186,117	644	518,236	6,094	188,634	14,620	91,392	10,047	130,166	14,651	5,686,879	2,295,750
Improvement of conditions of workers	151	3,252	195	134,395	1,124	39,163	11,207	56,006	6,309	108,692	11,270	1,685,658	1,548,555
Associations of municipal employees	33	2,512	*6	*1,386	156	5,871	678	6,454	591	9,448	678	96,919	77,671
Associations of employees	208	23,992	112	126,089	607	30,595	3,947	6,963	2,094	72,439	3,952	1,014,872	913,300
Employee or member welfare associations	57	88,003	163	261,719	262	79,328	1,536	62,444	968	125,313	1,551	1,473,135	1,108,541
Sick, accident, death, or similar benefits	62	49,322	159	325,261	229	47,160	1,446	61,492	921	135,607	1,461	1,558,880	915,039
Strike benefits	—	—	1	2,727	*33	*645	81	-1,203	*68	*701	81	11,018	9,845
Unemployment benefits	56	139,184	161	904,397	272	5,710	470	-234,301	227	44,359	473	407,926	358,040
Pension or retirement benefits	*6	*606	15	93,300	47	2,386	120	44,977	84	45,637	128	916,587	396,100
Vacation benefits	3	1,186	29	100,582	62	12,282	301	-7,585	150	12,747	305	329,361	89,568
Other services or benefits to members or employees	161	62,233	37	194,471	361	35,236	1,622	16,122	894	28,170	1,644	381,016	238,708
Sports, athletic, recreational and social activities:													
Country clubs	1,588	231,072	116	19,649	1,374	498,524	1,964	12,288	1,114	36,649	1,968	1,445,277	905,801
Hobby clubs	66	1,365	*3	*181	172	2,952	249	1,007	210	1,453	249	15,533	10,938
Dinner clubs	335	73,395	19	1,613	313	104,214	566	355	336	4,957	570	181,883	117,571
Variety clubs	73	5,062	—	—	68	7,527	79	1,226	41	1,476	79	29,114	22,967
Dog clubs	*31	*522	—	—	*125	*1,232	153	439	128	473	153	2,977	2,355
Women's clubs	261	3,535	99	3,419	749	10,339	1,033	1,339	495	2,715	1,033	44,113	40,029
Hunting or fishing clubs	174	3,658	*12	*63	419	8,987	644	1,612	331	2,485	644	49,360	36,488
Swimming or tennis clubs	495	7,748	*22	*3,543	473	24,303	1,185	2,950	779	6,460	1,204	171,282	114,077
Other sports clubs	410	17,139	*40	*454	483	29,987	930	2,680	704	4,634	942	92,040	63,252
Community centers	137	2,223	30	5,041	227	15,019	764	10,120	532	14,070	776	252,357	175,839
Training in sports	217	3,345	50	3,052	251	9,386	759	6,186	515	10,352	787	166,490	97,476
Travel tours	*32	*1,234	2	12	142	3,612	294	-145	182	492	294	25,825	12,884
Amateur athletic associations	*21	*5,291	—	—	*12	*3,971	39	1,024	36	1,085	40	13,143	4,676
Fund raising athletic or sports events	214	3,226	*58	*123	240	5,253	477	2,489	434	2,817	477	17,946	14,455
Community recreational facilities	*54	*2,795	—	—	61	7,536	125	685	70	1,207	125	11,451	8,583
Other sports or athletic activities	278	12,613	*11	*532	607	28,793	964	-1,021	499	3,489	975	87,429	57,081
Other recreational activities	142	9,482	*16	*267	388	21,756	928	6,175	552	7,485	930	93,854	73,075
Other social activities	747	40,607	*19	*1,046	878	55,950	1,635	1,904	943	5,956	1,637	169,346	118,707

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Principal activity	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Youth activities:													
Boy scouts, girl scouts, and like organizations	585	84,834	218	21,972	320	39,141	1,242	15,612	801	25,674	1,270	635,607	555,769
Boys club, little league, and like organizations	942	12,206	227	27,355	893	10,592	2,203	9,619	1,605	14,994	2,203	265,113	245,137
FFA, FHA, 4-H clubs, and like organizations	84	2,940	*7	*71	104	2,489	272	1,497	212	2,792	272	33,246	28,286
Key clubs	—	—	*25	*35	—	—	*31	*11	*25	*20	*31	*74	*25
YMCA, YWCA, YMHA, and like organizations	402	14,857	217	44,333	410	84,032	1,052	28,193	653	45,298	1,065	1,305,550	1,108,718
Camps	71	3,422	26	2,763	111	6,727	352	2,433	217	4,610	356	100,016	83,314
Care and housing of children	46	7,316	172	64,213	598	41,610	1,139	31,850	713	43,238	1,143	819,387	759,723
Prevention of cruelty to children	*4	*90	*12	*8,792	*7	*47	32	775	20	1,441	32	31,924	30,607
Combat juvenile delinquency	*17	*235	*4	*22	37	3,172	315	—	147	1,779	317	32,724	14,468
Other youth organizations or activities	340	4,958	66	9,056	654	12,094	1,432	4,555	931	7,212	1,442	95,886	79,378
Conservation, environmental, and beautification activities:													
Preservation of natural resources	175	9,701	30	15,525	118	10,109	446	12,421	289	13,733	471	157,097	132,984
Combating or preventing pollution	*10	*553	—	—	*20	*683	77	—	29	543	77	7,460	4,550
Land acquisition for preservation	*14	*209	*8	*5,857	*26	*743	81	18,479	46	20,651	81	134,848	117,998
Soil or water conservation	*7	*1,366	1	1	*6	*399	*48	*684	*37	*736	*48	*14,317	*7,797
Preservation of scenic beauty	*2	*317	*3	*1,358	*54	*363	*68	*221	*5	*851	*68	*8,643	*7,676
Wildlife sanctuary or refuge	*64	*1,453	*13	*2,267	*38	*1,861	125	2,076	37	4,702	125	32,563	31,211
Garden clubs	*27	*898	—	—	*46	*1,288	110	999	104	1,009	110	14,045	13,576
Other conservation, environmental or beautification activities	37	671	*14	*700	115	2,230	226	4,982	105	5,757	226	23,143	21,474
Housing activities:													
Low-income housing	21	3,856	29	3,453	353	70,016	617	-15,323	151	8,208	621	887,227	-16,127
Low and moderate income housing	42	5,445	*17	*1,683	169	32,870	396	-6,294	124	5,423	387	601,748	-14,039
Housing for the aged	46	6,339	53	16,288	267	79,934	650	3,503	386	18,993	650	1,120,606	131,086
Instruction and guidance on housing	—	—	—	—	*7	*1,119	33	4,305	20	4,393	33	12,590	10,965
Other housing activities	*14	*3,232	*13	*403	56	6,288	212	535	112	2,837	212	74,735	28,054
Inner city or community activities:													
Area development, redevelopment or renewal	*35	*1,187	*38	*2,654	121	9,764	331	51,455	225	54,161	346	335,765	136,897
Homeowners associations	118	6,683	*21	*111	142	5,769	741	2,080	554	3,747	741	84,900	66,932
Other activities aimed at combatting community deterioration	*100	*471	1	1,864	145	3,950	283	2,724	169	3,619	297	71,991	56,271
Attracting new industries or retaining industries in an area	*29	*2,315	*29	*1,630	115	9,585	448	5,524	259	8,116	458	403,020	80,919
Community promotion	54	696	*11	*1,690	221	7,932	345	-284	218	2,152	348	73,577	24,102
Loans or grants for minority businesses	*3	*29	—	—	*11	*2,776	50	243	30	2,778	54	48,204	20,726
Crime prevention	*2	*235	—	—	*13	*167	87	-972	74	464	87	7,402	5,448
Volunteer firemen, organizations or auxiliaries	562	5,683	*57	*160	497	8,077	1,086	9,195	784	10,922	1,086	107,749	92,419
Community service organizations	3,348	27,946	535	11,989	4,744	70,906	7,475	25,147	4,714	38,923	7,497	317,246	229,467
Other inner city or community benefit activities	85	1,559	*4	*18	135	4,972	278	2,528	206	3,586	281	47,100	31,041
Civil rights activities:													
Defense of human and civil rights	*9	*26	*11	*808	*44	*382	172	2,918	134	3,385	172	15,810	12,072
Elimination of prejudice and discrimination	*13	*134	2	810	49	2,559	134	421	71	1,000	136	17,461	10,568
Lessen neighborhood tensions	—	—	—	—	—	—	2	-134	—	—	2	527	414
Other civil rights activities	—	—	—	—	*6	*422	16	*-184	—	—	*6	*352	*-55
Litigation and legal aid activities:													
Public interest litigation activities	*3	*74	*4	*435	*4	*64	37	585	20	1,045	37	5,372	4,062
Other litigation or support of litigation	1	234	—	—	—	—	3	825	3	825	3	2,897	2,495
Legal aid to indigents	—	—	*9	*740	30	2,139	238	2,330	146	3,481	269	20,726	10,492
Providing bail	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Legislative and political activities:													
Propose, support, or oppose legislation	*7	*32	2	18	*18	*860	122	1,442	64	1,987	122	7,551	5,439
Voter information on issues or candidates	*3	*413	*2	*19	*3	*206	*6	*-58	1	42	*6	*650	*344
Voter education	*7	*115	-	-	*13	*48	*15	*61	*13	*114	*15	*165	*160
Support, oppose, or rate political candidates	*7	*130	-	-	-	-	-	*35	*7	*35	*7	*14	*14
Provide facilities or services for political campaign activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other legislative and political activities	*7	*196	-	-	*21	*544	79	525	*64	*800	79	5,518	4,538
Advocacy:													
Firearms control	-	-	-	-	*6	*165	*12	*44	*6	*45	*12	*1,147	*1,131
Selective service systems	-	-	-	-	-	-	-	-	-	-	-	-	-
National defense policy	-	-	1	100	1	1,043	2	692	2	692	2	5,972	5,608
Weapons systems	-	-	-	-	-	-	-	*6	*28	*4	*40	*6	*694
Government spending	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes or tax exemption	*2	*48	-	-	*2	*43	*27	*66	*2	*135	*27	*443	*186
Separation of church and state	-	-	1	397	1	803	1	64	1	64	1	1,812	1,632
Government aid to parochial schools	-	-	-	-	-	-	-	-	-	-	-	-	-
U.S. foreign policy	*3	*53	1	38	*4	*60	*7	*335	*7	*335	*7	*1,209	*1,091
U.S. military involvement	-	-	-	-	-	-	-	-	-	-	-	-	-
Pacifism and peace	-	-	-	-	*2	*67	*3	*-159	-	-	*3	*531	*327
Economic-political system of U.S.	-	-	-	-	-	-	-	-	-	-	-	-	-
Anticommunism	-	-	-	-	-	-	-	-	-	-	-	-	-
Right to work	-	-	-	-	-	-	-	-	*27	*-126	-	*27	*47
Zoning or rezoning	-	-	-	-	-	-	-	-	-	-	-	-	-
Location of highway or transportation systems	-	-	-	-	-	-	-	-	-	-	-	-	-
Rights of criminal defendants	-	-	-	-	-	-	-	-	*3	*1	*3	*131	*105
Capital punishment	-	-	-	-	-	-	-	-	*8	*36	1	53	*137
Stricter law enforcement	-	-	1	20	-	-	-	-	*41	*-164	-	*41	*1,215
Ecology or conservation	-	-	-	-	-	-	-	-	-	-	-	-	-
Protection of consumer interests	-	-	-	-	1	19,116	*26	*-2,949	*22	*147	*26	*14,705	*3,032
Medical care systems	-	-	-	-	*15	*67	*28	*160	*16	*219	*28	*944	*836
Welfare systems	-	-	-	-	-	-	-	-	*2	*-12	*2	*60	*-1
Urban renewal	-	-	-	-	-	-	-	-	-	-	-	-	-
Busing students to achieve racial balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Racial integration	-	-	-	-	-	-	-	-	-	-	-	-	-
Use of intoxicating beverages	*23	*998	-	-	*15	*503	79	856	61	879	79	5,766	3,966
Use of drugs or narcotics	*10	*215	*7	*46	*10	*123	74	630	*52	*703	81	4,483	4,036
Use of tobacco	-	-	-	-	-	-	1	159	1	159	1	1,236	1,236
Prohibition of erotica	-	-	-	-	-	-	-	-	-	-	-	-	-
Sex education in public schools	1	89	-	-	-	-	*34	*1,041	*27	*1,045	*34	*3,527	*3,114
Population control	*4	*433	2	1,540	*9	*1,508	31	1,522	28	1,772	31	10,858	7,351
Birth control methods	*12	*252	1	97	*6	*1,010	*20	*-156	*16	*99	*20	*3,625	*2,795
Legalized abortion	*170	*140	-	-	*85	*357	*177	*-1,022	*92	*31	*177	*370	*347
Other matters	*3	*35	-	-	*9	*526	162	9	*126	*259	162	4,533	158
Other activities directed to individuals:													
Supplying money, goods or services to the poor	329	3,553	64	22,848	372	18,225	1,211	-27,474	907	29,672	1,249	823,985	494,812
Gifts or grants to individuals (other than scholarships)	*49	*1,085	48	25,216	121	3,667	308	7,352	229	8,204	308	137,572	109,122
Other loans to individuals	-	-	*4	*2,816	1	311	*11	*1,904	*11	*1,904	*11	*22,831	*22,580
Marriage counseling	*11	*58	*11	*642	70	7,002	244	1,287	157	2,237	255	28,045	23,261

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Other activities directed to individuals—Continued													
Family planning	34	3,220	*10	*1,340	69	7,329	191	2,521	146	4,955	197	35,038	25,901
Credit counseling and assistance	—	—	—	—	*44	*1,673	74	1,598	63	1,662	74	52,294	47,374
Job training, counseling, or assistance	42	8,851	7	1,094	75	14,594	356	4,355	202	7,852	378	66,755	45,157
Draft counseling	—	—	—	—	—	—	—	—	—	—	—	—	—
Vocational counseling	*10	*221	—	—	*8	*3,571	41	777	29	1,116	41	6,259	5,188
Referral services (social agencies)	*51	*105	*20	*63,217	86	3,690	276	599	181	2,865	281	75,003	66,879
Rehabilitating convicts or exconvicts	27	947	*12	*110	30	2,662	183	1,401	133	1,864	183	11,754	6,478
Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.	53	3,766	28	469	153	18,025	741	3,936	472	7,948	750	64,853	35,074
Day care centers	55	3,949	40	5,535	679	33,833	1,619	13,796	1,077	18,336	1,630	112,735	82,426
Services for the aged	110	7,548	*10	*561	133	10,643	533	4,811	365	9,589	544	64,949	35,849
Activities directed to organizations not elsewhere classified:													
Community chest, United givers fund, and like organizations	38	811	53	10,993	298	13,694	1,525	36,337	944	51,343	1,632	1,140,466	422,917
Booster clubs	169	2,093	*93	*99	*42	*232	271	592	243	607	271	1,775	1,199
Gifts, grants, or loans to other organizations	316	37,240	738	421,808	1,754	73,626	3,066	136,753	1,871	191,327	3,191	2,930,119	2,426,221
Nonfinancial services or facilities to other organizations	121	6,375	34	4,904	166	11,296	468	5,278	381	10,049	477	152,524	88,035
Other purposes and activities:													
Cemetery or burial activities	300	22,392	116	39,019	618	49,693	1,334	22,259	1,079	26,665	1,334	822,552	669,806
Perpetual care funds cemetery, columbarium, and like organizations	*6	*844	74	6,301	90	841	151	2,906	137	3,209	157	89,820	80,830
Emergency or disaster aid funds	*6	*48	—	—	*4	*790	*18	*151	*11	*1,103	*18	*58,841	*53,672
Community trusts or components	*8	*2,369	20	11,690	31	2,699	96	5,286	65	7,962	96	257,790	254,762
Government instrumentalities or agencies	*7	*1,448	1	257	20	10,540	129	35,935	84	37,112	133	579,156	195,358
Testing products for public safety	—	—	1	48	1	37,431	*15	*4,742	*7	*4,825	*15	*45,042	*37,819
Consumer interest groups	*15	*669	—	—	*27	*3,538	50	492	*23	*917	51	18,406	8,009
Veterans activities	3,281	85,378	365	10,320	3,479	80,206	4,912	16,792	3,055	27,718	4,919	368,411	312,378
Patriotic activities	92	2,820	*26	*1,158	80	6,733	198	47	46	803	201	20,102	15,248
Nonexempt trusts	*2	*68	*3	*4,460	*3	*150	*3	*91	1	134	*3	*4,851	*4,690
Domestic organizations with activities outside U.S.	*8	*1,749	1	1,120	*10	*1,827	27	492	*19	*988	27	19,979	14,999
Foreign organizations	1	373	4	2,300	5	619	*14	*3,448	6	3,883	15	66,164	52,968
Title holding corporations	38	7,781	85	45,004	489	119,960	989	13,368	414	25,215	1,196	911,271	406,361
Prevention of cruelty to animals	99	1,861	55	16,771	167	11,403	372	7,057	263	9,060	384	143,473	133,114
Achievement prizes or awards	*3	*97	*8	*117	*275	*3,561	295	263	123	434	295	7,269	5,455
Erection or maintenance of public buildings or works	—	—	*5	*6,181	39	7,915	143	16,765	123	23,312	157	622,022	67,209
Cafeterias, restaurants, snack bars, food services, and like organizations	40	26,013	*7	*156	38	15,879	50	1,661	42	1,953	50	30,111	19,698
Thrift shops, retail outlets, and like organizations	25	1,810	1	299	69	4,272	77	632	61	755	80	10,949	9,231
Book, gift or supply stores	120	32,472	3	3,163	82	12,563	123	3,829	76	5,268	123	47,777	20,573
Advertising	—	—	—	—	—	—	2	—69	—	—	2	729	192
Associations of employees	—	—	*2	*80	*9	*289	55	188	*39	*393	55	4,784	3,988
Loans or credit reporting	—	—	—	—	—	—	—	—	—	—	—	—	—
Endowment funds or financial services	—	—	*11	*14,915	*8	*408	*17	*5,392	*10	*808	*17	*32,915	*32,719
Indians (tribes, cultures, and like groups)	1	1,516	*7	*3	*4	*1,470	34	3,426	*27	*3,446	38	32,089	28,844
Traffic or tariff bureaus	*3	*603	*3	*()	*5	*1,053	*17	*134	*12	*201	*17	*3,047	*1,744
No activity reported	10,451	1,649,023	2,863	1,914,457	20,096	3,316,672	50,511	671,443	31,943	1,015,680	51,026	25,152,654	12,974,108

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

† Less than \$500.

NOTE: Detail may not add to total because of rounding.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Major activity and size of total receipts	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Number of returns	Amount	Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
All Activities														
Total	220,197	114,890,104	140,402	19,424,260	107,952	20,564,693	192,380	74,901,115	217,727	111,273,373	23,132	1,644,969	177,140	66,890,429
Under \$10,000	41,120	303,854	31,898	118,874	18,814	46,261	32,400	138,716	39,567	282,524	4,891	8,462	29,545	162,837
\$10,000 under \$25,000	55,825	907,685	38,923	342,122	25,427	166,798	47,399	398,758	55,348	900,979	5,058	23,692	46,092	615,721
\$25,000 under \$50,000	34,752	1,245,234	22,693	426,228	16,065	270,464	30,728	548,536	34,517	1,200,839	3,360	33,888	28,735	812,120
\$50,000 under \$100,000	29,663	2,118,856	18,798	672,320	14,277	494,652	26,826	951,874	29,553	2,019,121	2,624	46,619	24,890	1,352,142
\$100,000 under \$250,000	26,683	4,213,306	14,799	1,427,065	14,274	1,168,857	24,516	1,902,381	26,640	4,001,308	2,946	121,181	22,240	2,690,232
\$250,000 under \$500,000	12,763	4,506,687	6,183	1,116,442	7,137	1,309,948	11,942	2,080,294	12,740	4,383,969	1,599	131,916	10,506	2,965,534
\$500,000 under \$1,000,000	8,181	5,767,261	3,734	1,299,088	4,759	1,597,719	7,722	2,870,453	8,171	5,497,908	1,011	121,453	6,602	3,535,529
\$1,000,000 under \$5,000,000	8,184	17,390,433	2,756	2,494,034	5,028	4,126,299	7,860	10,770,099	8,169	16,439,320	1,142	335,067	6,283	9,504,743
\$5,000,000 under \$10,000,000	1,358	9,506,397	289	827,457	981	1,810,180	1,333	6,868,756	1,356	9,052,499	215	78,290	1,003	4,949,009
\$10,000,000 or more	1,668	68,930,393	329	10,965,631	1,240	9,573,519	1,654	48,371,246	1,666	67,494,900	286	744,303	1,244	40,292,556
Religious Activities														
Total	6,178	1,238,363	1,288	43,358	5,371	569,111	4,519	625,893	6,063	1,141,139	1,430	45,903	5,022	659,336
Under \$10,000	856	6,163	*429	*240	*685	*3,340	*515	*2,583	*771	*5,742	*171	*1,116	*514	*3,377
\$10,000 under \$25,000	1,964	33,340	282	2,374	1,706	1,260	1,964	8,334	1,964	30,985	529	4,181	1,660	21,819
\$25,000 under \$50,000	1,073	37,714	212	2,656	892	22,568	803	12,490	1,073	35,214	218	3,384	923	24,207
\$50,000 under \$100,000	910	64,254	138	3,352	843	38,760	706	22,141	903	60,366	188	3,281	745	43,020
\$100,000 under \$250,000	711	113,360	114	4,985	644	63,076	619	45,299	711	105,963	146	5,889	613	73,529
\$250,000 under \$500,000	307	108,362	57	2,837	277	56,236	274	49,289	305	103,185	93	9,402	257	58,403
\$500,000 under \$1,000,000	177	123,933	25	4,641	160	58,368	168	60,923	177	111,779	33	3,951	158	75,980
\$1,000,000 under \$5,000,000	147	305,052	30	16,784	134	135,495	142	152,772	146	273,554	43	10,085	124	167,812
\$5,000,000 under \$10,000,000	17	114,176	1	5,489	16	56,984	16	51,703	17	96,274	4	1,129	16	64,743
\$10,000,000 or more	16	332,009	—	—	14	111,651	16	220,359	16	318,114	5	3,485	12	126,547
Schools, Colleges and Related Activities														
Total	19,109	19,065,348	9,285	436,296	10,996	5,291,802	17,236	13,337,247	18,891	18,248,379	2,561	174,903	15,192	13,902,242
Under \$10,000	3,084	20,968	1,968	5,800	1,286	3,691	2,826	11,476	2,912	19,041	*255	*56	2,227	11,245
\$10,000 under \$25,000	5,086	81,668	2,995	24,767	2,208	13,594	4,483	43,306	5,061	77,961	652	3,337	4,001	49,314
\$25,000 under \$50,000	3,027	107,975	1,587	29,243	1,803	25,606	2,693	53,123	3,021	108,615	369	3,271	2,466	74,063
\$50,000 under \$100,000	2,526	178,043	1,285	46,519	1,345	38,988	2,245	92,536	2,520	170,476	272	1,915	2,046	115,267
\$100,000 under \$250,000	1,972	316,559	676	45,849	1,446	115,391	1,690	155,319	1,967	287,122	311	7,772	1,599	188,641
\$250,000 under \$500,000	1,153	417,460	340	41,443	926	135,086	1,094	240,930	1,153	394,999	178	10,582	874	253,631
\$500,000 under \$1,000,000	853	597,882	234	54,795	725	184,887	822	358,200	852	555,118	175	12,588	730	375,670
\$1,000,000 under \$5,000,000	996	2,265,890	166	88,391	879	582,050	975	1,595,448	994	2,136,914	242	40,941	867	1,480,368
\$5,000,000 under \$10,000,000	193	1,328,892	20	49,559	173	277,743	191	1,001,590	192	1,232,725	54	12,455	179	923,895
\$10,000,000 or more	219	13,750,013	14	49,930	205	3,914,765	217	9,785,318	219	13,266,406	53	81,985	203	10,429,949
Cultural and Historical Activities														
Total	9,032	2,198,595	5,244	89,450	6,853	676,577	8,204	1,432,566	8,848	2,052,442	1,437	30,411	7,023	931,342
Under \$10,000	1,908	14,013	1,539	5,628	1,051	1,916	1,565	6,469	1,737	13,787	*171	*31	1,480	8,228
\$10,000 under \$25,000	2,694	45,015	1,464	5,850	2,115	14,387	2,418	24,778	2,694	42,705	426	1,737	1,965	23,353
\$25,000 under \$50,000	1,422	50,135	791	6,493	1,099	17,629	1,341	26,013	1,415	45,913	227	2,205	1,144	28,547
\$50,000 under \$100,000	1,114	78,603	574	6,476	909	27,251	1,057	44,875	1,114	74,384	188	2,295	894	44,516
\$100,000 under \$250,000	923	144,806	448	11,392	827	60,624	877	72,790	923	131,261	150	3,158	754	80,214
\$250,000 under \$500,000	400	139,899	177	9,103	337	56,630	386	74,165	395	128,260	106	3,783	312	75,542
\$500,000 under \$1,000,000	256	179,138	105	7,698	225	71,278	246	100,162	256	162,980	56	3,682	212	93,380
\$1,000,000 under \$5,000,000	243	485,525	116	15,154	221	193,232	242	277,079	242	427,876	80	7,355	202	222,503
\$5,000,000 under \$10,000,000	39	268,218	16	15,327	36	89,111	39	163,780	39	248,089	16	2,418	32	112,019
\$10,000,000 or more	33	793,244	14	6,329	33	144,459	33	642,456	33	777,187	17	3,466	28	243,040

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Major activity and size of total receipts	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Number of returns	Amount	Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Other Instruction and Training Activities														
Total	5,217	1,412,047	3,125	300,361	3,179	524,694	4,404	586,992	5,217	1,368,569	753	59,872	4,651	996,638
Under \$10,000	*772	*5,207	*429	*1,782	*515	*1,853	*428	*1,572	*772	*5,096	*86	*50	*686	*3,830
\$10,000 under \$25,000	1,538	24,826	1,110	8,058	881	6,014	1,436	10,753	1,538	55,995	*212	*212	1,387	49,306
\$25,000 under \$50,000	914	32,309	533	9,107	519	11,298	764	11,904	914	31,098	154	2,057	775	21,422
\$50,000 under \$100,000	691	49,500	409	16,042	436	17,748	607	15,710	691	50,733	121	1,840	640	39,006
\$100,000 under \$250,000	646	105,458	345	27,343	381	41,808	573	36,307	646	99,959	73	4,514	574	73,596
\$250,000 under \$500,000	294	102,602	136	26,039	186	41,496	255	35,067	294	96,989	43	2,962	258	72,542
\$500,000 under \$1,000,000	160	110,043	72	18,918	107	45,509	147	45,616	160	103,612	28	5,907	145	73,678
\$1,000,000 under \$5,000,000	163	336,713	76	46,906	125	141,022	156	148,785	163	309,346	33	10,647	149	208,106
\$5,000,000 under \$10,000,000	22	151,595	9	10,792	17	65,626	22	75,177	22	136,270	4	1,489	22	91,101
\$10,000,000 or more	17	493,793	6	135,372	12	152,321	16	206,100	17	479,471	7	30,195	15	364,050
Health Services and Related Activities														
Total	14,231	41,298,768	4,219	7,774,383	11,433	3,119,262	12,980	30,405,120	14,194	40,701,297	2,194	214,674	10,959	22,208,322
Under \$10,000	*600	*4,417	*258	*539	*513	*1,981	*512	*1,897	*598	*3,906	—	—	*598	*3,778
\$10,000 under \$25,000	2,462	42,522	1,054	5,020	1,857	19,941	2,037	17,560	2,462	39,728	403	441	2,035	28,148
\$25,000 under \$50,000	1,488	53,555	651	4,190	1,182	24,891	1,329	24,474	1,488	70,139	281	2,665	1,269	53,123
\$50,000 under \$100,000	1,645	121,813	584	7,242	1,358	58,645	1,413	55,926	1,639	115,805	288	4,590	1,377	75,925
\$100,000 under \$250,000	2,282	369,736	707	21,153	1,839	160,392	2,102	188,192	2,278	348,484	410	16,623	1,828	220,112
\$250,000 under \$500,000	1,401	504,178	321	30,819	1,117	175,671	1,339	297,688	1,399	484,310	194	14,844	1,061	290,337
\$500,000 under \$1,000,000	1,254	896,222	233	52,111	1,029	271,903	1,201	572,207	1,251	859,752	175	22,751	868	496,121
\$1,000,000 under \$5,000,000	1,824	4,165,554	245	170,434	1,477	752,477	1,772	3,242,643	1,819	3,994,890	230	80,788	1,140	1,884,293
\$5,000,000 under \$10,000,000	491	3,543,067	57	102,899	414	302,742	491	3,137,426	491	3,418,762	73	15,849	284	1,497,030
\$10,000,000 or more	784	31,597,701	109	7,379,975	647	1,350,620	784	22,867,106	784	31,365,520	130	56,124	499	17,659,457
Scientific Research Activities														
Total	656	1,489,474	364	156,784	482	471,129	508	861,561	654	1,418,625	65	9,720	592	901,323
Under \$10,000	*85	*489	*85	*35	*85	*455	—	—	*85	*242	—	—	*85	*242
\$10,000 under \$25,000	*100	*1,642	*75	*1,002	*50	*289	*75	*350	*100	*1,690	—	—	*100	*1,342
\$25,000 under \$50,000	77	2,957	*33	*666	*51	*1,302	64	990	77	2,647	*6	*1	77	2,148
\$50,000 under \$100,000	91	6,924	*59	*2,231	65	2,756	84	1,937	91	5,458	*13	*9	77	3,600
\$100,000 under \$250,000	97	15,719	40	2,855	74	4,620	90	8,244	97	14,515	*13	*424	78	8,041
\$250,000 under \$500,000	53	18,639	*14	*2,585	40	9,078	50	6,976	53	79,557	*8	*1,307	42	72,083
\$500,000 under \$1,000,000	43	30,421	19	4,432	33	17,615	39	8,374	43	28,391	11	1,478	36	19,169
\$1,000,000 under \$5,000,000	70	155,095	29	28,057	52	47,909	68	79,129	69	150,187	9	4,555	64	92,627
\$5,000,000 under \$10,000,000	12	91,262	3	15,244	9	34,091	10	41,927	12	85,820	1	2	10	50,163
\$10,000,000 or more	28	1,166,325	7	99,678	23	353,014	28	713,634	27	1,050,118	4	1,945	23	651,908
Business and Professional Organizations														
Total	13,804	3,139,525	12,718	1,685,548	3,956	165,539	11,768	1,288,436	13,753	3,127,951	386	120,655	12,150	2,073,498
Under \$10,000	2,399	18,775	2,313	8,840	941	2,140	1,628	7,795	2,399	17,093	—	—	2,056	8,723
\$10,000 under \$25,000	3,282	54,825	2,931	35,315	861	2,833	2,654	16,677	3,231	54,658	75	*133	2,904	39,548
\$25,000 under \$50,000	2,591	93,387	2,386	63,328	772	6,745	2,303	23,313	2,591	91,078	71	463	2,290	70,871
\$50,000 under \$100,000	2,255	161,270	2,071	108,304	565	10,748	2,041	42,218	2,255	154,440	90	2,051	1,973	122,252
\$100,000 under \$250,000	1,828	280,424	1,682	183,818	468	18,879	1,739	77,727	1,828	269,132	88	5,671	1,625	209,166
\$250,000 under \$500,000	717	249,484	659	149,159	151	17,680	687	82,645	717	236,568	26	2,356	638	170,133
\$500,000 under \$1,000,000	372	260,210	347	157,112	105	17,139	362	85,959	372	252,367	17	3,668	338	186,113
\$1,000,000 under \$5,000,000	294	560,315	269	302,791	75	33,514	288	224,011	294	532,925	14	1,103	264	383,583
\$5,000,000 under \$10,000,000	37	247,540	35	136,141	13	21,191	37	88,207	37	239,193	4	1,331	34	169,633
\$10,000,000 or more	29	1,213,296	26	538,740	5	34,670	29	639,885	29	1,280,496	1	103,879	28	713,477

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

Major activity and size of total receipts	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Number of returns	Amount	Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Farming and Related Activities														
Total	2,806	327,631	2,436	125,291	434	14,277	2,530	188,063	2,799	310,364	150	1,824	2,365	196,730
Under \$10,000	*516	*4,080	*430	*3,249	—	—	*344	*830	*516	*3,646	*86	*541	*344	*2,222
\$10,000 under \$25,000	856	13,826	781	8,001	*201	*167	806	5,658	856	13,299	*26	*30	755	8,856
\$25,000 under \$50,000	650	22,590	613	12,701	68	433	618	9,455	643	21,488	*7	*1	585	13,618
\$50,000 under \$100,000	385	26,654	322	12,473	*59	*696	379	13,485	385	25,913	*6	*397	326	15,845
\$100,000 under \$250,000	229	34,992	179	11,759	77	4,352	220	18,881	229	34,193	*16	*485	206	20,519
\$250,000 under \$500,000	62	22,384	41	7,660	*16	*2,879	58	11,844	62	21,818	*6	*277	57	15,570
\$500,000 under \$1,000,000	47	33,670	33	12,755	10	3,090	46	17,825	47	31,921	3	—	43	22,027
\$1,000,000 under \$5,000,000	52	102,135	29	30,220	3	2,660	51	69,255	52	95,175	—	—	40	52,043
\$5,000,000 under \$10,000,000	8	50,404	7	25,614	—	—	7	24,790	8	46,110	—	—	8	29,717
\$10,000,000 or more	1	16,898	1	858	—	—	1	16,039	1	16,801	—	—	1	16,312
Mutual Organizations														
Total	4,142	3,750,842	1,311	168,653	214	35,058	3,698	3,547,131	4,141	3,318,518	21	11,929	2,783	873,808
Under \$10,000	*771	*5,564	*257	*780	*85	*2	*685	*4,782	*771	*4,803	—	—	*428	*2,280
\$10,000 under \$25,000	580	9,592	327	3,969	*25	*56	479	5,567	580	8,176	—	—	428	5,927
\$25,000 under \$50,000	683	23,710	219	4,606	*28	*325	670	18,778	683	19,967	—	—	479	11,368
\$50,000 under \$100,000	615	43,334	191	8,769	*7	*29	585	34,535	615	39,752	*6	*236	468	24,851
\$100,000 under \$250,000	523	79,454	164	15,795	26	2,779	509	60,881	523	67,723	*9	*475	389	42,778
\$250,000 under \$500,000	223	80,971	48	6,737	*10	*602	223	73,632	223	73,395	—	—	156	38,896
\$500,000 under \$1,000,000	197	142,356	33	10,102	14	6,812	189	125,443	197	128,028	1	767	134	57,507
\$1,000,000 under \$5,000,000	429	1,019,270	54	19,814	14	6,484	429	992,971	428	952,520	4	5,512	241	235,190
\$5,000,000 under \$10,000,000	66	462,504	10	21,070	3	5,209	65	436,225	66	430,788	1	4,939	33	125,142
\$10,000,000 or more	55	1,884,087	8	77,009	2	12,760	54	1,794,318	55	1,593,367	—	—	27	329,870
Employee or Membership Benefit Organizations														
Total	36,194	12,914,039	32,245	4,693,916	10,823	1,781,883	31,387	6,438,233	35,768	12,811,276	1,753	32,022	31,948	9,113,395
Under \$10,000	6,882	51,586	6,539	33,249	2,429	3,025	4,947	15,310	6,615	48,169	*598	*686	4,988	33,640
\$10,000 under \$25,000	9,255	146,901	8,618	99,069	2,564	8,362	7,410	39,469	9,154	140,664	554	2,231	8,241	111,738
\$25,000 under \$50,000	5,341	194,282	4,719	116,283	1,404	12,396	4,802	65,583	5,317	187,070	232	1,695	4,777	147,505
\$50,000 under \$100,000	5,060	364,175	4,571	209,475	1,569	22,591	4,810	132,108	5,040	347,773	120	1,382	4,708	265,915
\$100,000 under \$250,000	4,846	766,853	4,184	426,081	1,480	57,042	4,692	283,729	4,840	737,810	133	2,839	4,574	577,190
\$250,000 under \$500,000	2,233	777,082	1,856	468,179	587	80,382	2,175	228,521	2,225	763,756	60	3,884	2,149	642,046
\$500,000 under \$1,000,000	1,230	862,939	948	487,593	333	116,220	1,215	259,126	1,230	841,708	22	1,870	1,197	725,657
\$1,000,000 under \$5,000,000	1,063	2,241,477	664	996,099	332	457,606	1,056	787,771	1,063	2,175,741	24	9,804	1,033	1,820,442
\$5,000,000 under \$10,000,000	132	907,301	66	300,061	59	231,005	130	376,234	132	900,447	4	175	132	691,707
\$10,000,000 or more	152	6,601,464	80	1,557,827	66	793,254	150	4,250,383	152	6,668,138	6	7,457	149	4,097,553
Sports, Athletic, Recreational and Social Activities														
Total	12,883	2,994,035	11,086	826,446	4,237	144,123	11,958	1,123,483	12,783	2,042,681	711	11,416	9,037	728,613
Under \$10,000	2,583	19,147	2,068	5,359	1,115	3,707	2,154	10,081	2,497	19,486	*344	*302	1,552	8,777
\$10,000 under \$25,000	3,417	53,964	3,016	25,510	1,284	3,811	3,267	24,642	3,417	50,072	*76	*65	2,962	32,488
\$25,000 under \$50,000	2,009	72,683	1,682	29,836	637	7,298	1,830	35,529	2,009	69,861	97	659	1,482	37,327
\$50,000 under \$100,000	1,631	113,346	1,403	47,084	488	11,540	1,535	54,722	1,617	105,380	84	1,033	1,185	56,890
\$100,000 under \$250,000	1,299	205,092	1,100	70,093	426	25,647	1,256	109,352	1,299	196,083	65	1,530	895	93,493
\$250,000 under \$500,000	725	259,914	658	107,314	128	17,722	708	134,878	725	253,816	*18	*1,171	437	99,281
\$500,000 under \$1,000,000	754	543,484	713	221,844	103	29,635	743	292,004	754	537,228	15	3,448	407	167,698
\$1,000,000 under \$5,000,000	454	750,396	436	305,770	50	35,276	454	409,350	454	734,015	12	3,208	210	208,323
\$5,000,000 under \$10,000,000	10	61,909	9	13,105	5	9,432	10	39,372	10	58,540	—	—	7	24,337
\$10,000,000 or more	1	14,121	1	532	1	56	1	13,533	1	16,201	—	—	—	—

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

Major activity and size of total receipts	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Number of returns	Amount	Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Youth Activities														
Total	8,131	1,723,028	4,483	192,958	6,470	701,185	7,405	828,883	8,131	1,628,499	1,295	41,555	6,948	1,077,571
Under \$10,000	1,740	13,303	1,372	3,136	1,140	3,136	1,482	7,032	1,740	11,796	*258	*488	1,311	6,811
\$10,000 under \$25,000	1,432	24,779	678	2,560	1,004	8,026	1,332	14,193	1,432	22,537	*125	*1,612	1,230	14,748
\$25,000 under \$50,000	1,372	49,704	657	6,258	1,019	21,369	1,222	22,076	1,372	46,903	151	909	1,163	32,509
\$50,000 under \$100,000	953	71,607	485	7,898	811	38,300	865	25,408	953	68,411	119	4,088	877	51,763
\$100,000 under \$250,000	1,224	198,129	627	21,382	1,125	101,495	1,144	75,251	1,224	189,890	231	5,088	1,075	140,769
\$250,000 under \$500,000	756	270,640	358	30,367	731	131,416	727	108,856	756	255,073	202	8,057	698	198,125
\$500,000 under \$1,000,000	369	256,923	157	22,456	358	122,915	355	111,551	369	237,972	106	7,511	338	168,989
\$1,000,000 under \$5,000,000	261	491,585	138	63,084	258	189,308	255	239,193	261	452,977	89	11,793	234	295,316
\$5,000,000 under \$10,000,000	15	97,733	4	1,431	15	31,185	14	65,117	15	96,154	10	1,330	14	57,187
\$10,000,000 or more	9	248,625	7	34,386	9	54,034	9	160,205	9	246,797	4	679	8	113,352
Conservation, Environmental and Beautification Activities														
Total	1,206	228,221	731	37,338	821	112,910	1,104	77,973	1,199	188,400	164	8,892	1,135	120,957
Under \$10,000	*85	*539	—	—	*85	*87	*85	*451	*85	*563	—	—	*85	*234
\$10,000 under \$25,000	503	8,247	328	2,707	251	1,528	453	4,013	503	9,928	*26	*13	503	8,314
\$25,000 under \$50,000	235	8,250	173	2,080	172	2,689	223	3,481	235	7,632	*58	*116	215	5,071
\$50,000 under \$100,000	179	12,347	104	1,750	147	6,786	159	3,811	172	9,237	*19	*101	153	6,389
\$100,000 under \$250,000	110	17,087	75	3,311	90	7,197	94	6,578	110	14,494	25	702	96	8,844
\$250,000 under \$500,000	33	12,325	*20	*2,375	27	6,041	33	3,909	33	10,926	*19	*1,865	25	5,081
\$500,000 under \$1,000,000	31	22,665	15	3,417	22	11,349	29	7,900	31	18,196	7	800	29	13,593
\$1,000,000 under \$5,000,000	24	51,973	12	6,670	21	22,735	23	22,568	24	47,632	7	2,299	23	28,606
\$5,000,000 under \$10,000,000	2	14,922	1	1,928	2	9,139	2	3,224	2	11,931	1	1,540	2	6,551
\$10,000,000 or more	4	80,495	3	13,099	4	45,359	3	22,038	4	57,861	2	1,456	4	38,273
Housing Activities														
Total	1,903	505,910	279	24,482	842	104,579	1,947	376,869	1,902	519,185	125	13,257	1,149	275,003
Under \$10,000	*86	*571	*86	*332	*86	*42	*86	*198	*86	*453	—	—	*86	*453
\$10,000 under \$25,000	253	4,265	*50	*101	*177	*983	253	3,182	253	3,945	*25	*3	*152	*2,587
\$25,000 under \$50,000	186	7,076	*18	*484	*59	*1,103	173	5,488	186	7,342	*14	*67	110	4,600
\$50,000 under \$100,000	288	20,456	*50	*1,311	104	1,918	282	17,226	288	22,135	*19	*54	178	10,628
\$100,000 under \$250,000	543	93,018	43	1,957	161	10,652	524	80,409	543	101,279	33	1,926	290	49,190
\$250,000 under \$500,000	341	118,294	*3	(1)	130	16,499	331	101,794	341	128,164	*20	*1,766	210	71,987
\$500,000 under \$1,000,000	131	88,423	14	3,537	68	12,624	125	72,262	130	93,346	6	551	72	44,318
\$1,000,000 under \$5,000,000	70	128,693	12	8,572	52	32,496	68	87,625	70	117,916	6	3,360	46	54,059
\$5,000,000 under \$10,000,000	4	28,658	2	7,818	4	14,431	4	6,409	4	28,552	1	4,929	4	23,258
\$10,000,000 or more	1	16,457	1	350	1	13,832	1	2,276	1	16,051	1	600	1	13,921
Inner City or Community Activities														
Total	11,195	980,741	8,809	101,783	6,469	581,289	9,935	297,687	11,156	883,101	1,582	65,288	9,763	626,997
Under \$10,000	3,387	26,398	3,215	10,362	2,101	3,029	2,778	13,007	3,387	24,281	*598	*1,047	2,874	10,441
\$10,000 under \$25,000	3,859	62,401	3,432	18,310	2,066	9,074	3,709	35,016	3,834	59,904	479	2,558	3,475	32,454
\$25,000 under \$50,000	1,596	54,974	1,085	12,816	730	11,610	1,467	30,549	1,596	51,521	146	615	1,405	30,116
\$50,000 under \$100,000	1,012	71,402	650	15,290	519	19,459	945	36,653	999	64,678	122	2,847	872	41,245
\$100,000 under \$250,000	773	117,086	277	12,298	591	62,162	652	42,626	773	111,035	138	7,172	647	76,727
\$250,000 under \$500,000	269	89,849	86	7,785	210	57,357	183	24,707	269	85,784	40	5,888	228	64,704
\$500,000 under \$1,000,000	150	103,652	41	8,154	119	68,648	104	26,850	149	96,726	26	6,823	131	75,911
\$1,000,000 under \$5,000,000	130	234,099	19	7,967	117	178,815	85	47,318	130	221,544	31	30,434	114	159,143
\$5,000,000 under \$10,000,000	12	83,784	2	748	11	61,048	6	21,988	12	78,982	2	7,903	10	63,347
\$10,000,000 or more	7	137,094	2	8,053	5	110,068	6	18,974	7	88,645	—	—	7	72,907

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Major activity and size of total receipts	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Number of returns	Amount	Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Civil Rights Activities														
Total	316	81,205	143	12,835	303	81,091	262	7,278	316	78,184	81	7,402	295	65,642
Under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000	*125	*2,674	*75	*321	*125	*1,052	*125	*1,301	*125	*2,514	*25	*14	*125	*2,391
\$25,000 under \$50,000	*37	*1,155	*25	*194	*37	*836	*25	*125	*37	*1,147	*13	*84	*37	*804
\$50,000 under \$100,000	*55	*3,621	*13	*467	*48	*2,663	*37	*490	*55	*3,562	*19	*222	*36	*2,136
\$100,000 under \$250,000	48	7,593	*15	*901	45	5,881	35	811	48	7,418	*10	*236	48	7,067
\$250,000 under \$500,000	*21	*7,789	*7	*578	*21	*6,543	*18	*669	*21	*7,543	*5	*64	*21	*6,804
\$500,000 under \$1,000,000	13	9,678	3	1,453	12	7,279	8	947	13	9,390	4	1,055	12	7,726
\$1,000,000 under \$5,000,000	15	31,532	4	8,363	13	22,281	12	889	15	29,878	4	4,247	14	25,329
\$5,000,000 under \$10,000,000	2	17,163	1	559	2	14,557	2	2,046	2	16,732	1	978	2	13,384
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Litigation and Legal Aid Activities														
Total	309	109,598	30	5,382	289	94,639	135	9,577	309	105,858	27	7,895	280	94,279
Under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$50,000	*34	*1,297	*7	*134	*34	*1,056	*20	*106	*34	*1,287	*7	*221	*21	*825
\$50,000 under \$100,000	79	6,044	*6	*35	73	5,486	*19	*523	79	6,020	—	—	79	5,991
\$100,000 under \$250,000	76	12,710	*4	*439	67	11,073	34	1,198	76	12,031	*3	*667	68	10,545
\$250,000 under \$500,000	62	21,932	*3	*3	62	19,729	29	2,201	62	21,471	*8	*1,204	57	19,368
\$500,000 under \$1,000,000	36	25,646	3	25	32	21,178	19	4,442	36	24,501	6	2,025	33	21,453
\$1,000,000 under \$5,000,000	21	33,557	7	4,746	20	27,714	13	1,097	21	32,135	3	3,779	21	27,684
\$5,000,000 under \$10,000,000	1	8,412	—	—	1	8,402	1	10	1	8,412	—	—	1	8,412
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Legislative and Political Activities														
Total	229	30,536	142	15,777	78	10,485	177	4,274	229	28,531	45	1,384	185	24,567
Under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000	*51	*906	*26	*292	—	—	*25	*613	*51	*881	—	—	*51	*881
\$25,000 under \$50,000	75	2,421	*31	*815	*44	*690	*57	*916	75	2,126	*25	*301	*56	*1,205
\$50,000 under \$100,000	*45	*2,962	*45	*1,759	*6	*323	*45	*879	*45	*2,504	*6	*32	*32	*1,921
\$100,000 under \$250,000	39	5,886	25	2,632	*17	*1,736	32	1,519	39	4,803	*11	*263	27	3,260
\$250,000 under \$500,000	*9	*2,935	*7	*2,085	*6	*662	*9	*188	*9	*3,130	—	—	*9	*3,026
\$500,000 under \$1,000,000	7	4,598	7	4,506	—	—	6	92	7	4,246	1	73	7	4,173
\$1,000,000 under \$5,000,000	2	4,747	—	—	2	4,725	2	21	2	4,974	1	359	2	4,608
\$5,000,000 under \$10,000,000	1	6,081	1	3,689	1	2,348	1	44	1	5,867	1	355	1	5,493
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Advocacy														
Total	778	103,091	388	7,510	695	62,187	594	33,393	778	102,034	88	3,198	668	68,710
Under \$10,000	*256	*1,893	*170	*194	*256	*1,080	*256	*620	*256	*2,902	—	—	*171	*2,406
\$10,000 under \$25,000	*176	*3,021	*75	*918	*151	*1,746	*101	*357	*176	*3,127	*26	*2	*176	*3,125
\$25,000 under \$50,000	104	3,747	*59	*901	91	2,130	72	715	104	3,806	*12	*163	98	3,337
\$50,000 under \$100,000	69	4,843	*34	*1,090	*48	*2,299	*41	*1,454	69	4,458	*7	*62	*62	*3,352
\$100,000 under \$250,000	106	16,042	36	2,345	88	11,221	69	2,476	106	15,104	28	1,678	95	11,952
\$250,000 under \$500,000	38	14,144	*9	*544	33	8,603	30	4,997	38	13,266	*7	*134	38	12,422
\$500,000 under \$1,000,000	15	9,801	2	558	15	6,562	13	2,682	15	9,518	6	1,102	15	7,024
\$1,000,000 under \$5,000,000	11	17,973	2	801	11	13,870	9	3,302	11	15,254	2	112	9	10,336
\$5,000,000 under \$10,000,000	2	15,562	1	161	2	14,676	2	725	2	15,482	—	—	2	14,756
\$10,000,000 or more	1	16,064	—	—	—	—	1	16,064	1	19,116	—	—	—	—

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Major activity and size of total receipts	Total returns	Total receipts	Receipts from—						Total deductions		Deductions for—			
			Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Number of returns	Amount	Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Other Activities Directed to Individuals														
Total	5,901	1,927,888	1,477	23,233	5,180	1,487,580	4,654	417,071	5,880	1,911,023	784	85,555	4,844	1,543,091
Under \$10,000	*514	*4,315	*171	*59	*429	*2,413	*428	*1,843	*514	*4,161	—	—	*428	*2,861
\$10,000 under \$25,000	1,137	18,990	377	1,158	879	8,639	911	9,193	1,137	18,312	*51	*182	937	12,452
\$25,000 under \$50,000	987	36,293	292	2,169	873	19,095	789	15,029	973	33,513	154	2,215	175	22,799
\$50,000 under \$100,000	1,238	90,742	275	3,505	1,113	55,203	1,001	32,033	1,238	88,062	195	3,648	1,030	65,548
\$100,000 under \$250,000	1,010	160,716	210	5,604	908	109,759	775	45,353	1,005	154,370	169	10,040	847	117,765
\$250,000 under \$500,000	508	182,831	74	2,296	486	126,780	395	53,775	508	175,390	102	17,684	416	130,129
\$500,000 under \$1,000,000	275	192,831	51	1,061	266	138,036	202	53,735	273	181,692	55	9,609	243	140,208
\$1,000,000 under \$5,000,000	203	367,691	22	6,744	197	280,523	128	80,424	203	350,443	48	33,638	175	267,803
\$5,000,000 under \$10,000,000	15	108,069	3	227	15	83,627	12	24,215	15	103,065	5	2,444	15	85,218
\$10,000,000 or more	14	765,408	2	411	14	663,524	13	101,473	14	802,016	5	6,095	14	698,307
Activities Directed to Other Organizations														
Total	5,571	2,855,170	1,428	48,070	4,184	1,839,822	4,472	869,277	5,444	2,678,209	1,438	108,774	5,145	1,884,264
Under \$10,000	1,114	8,337	*514	*1,919	858	2,773	*685	*3,646	1,029	6,649	*172	*135	1,029	5,043
\$10,000 under \$25,000	1,131	17,893	302	836	853	9,917	831	7,140	1,106	16,377	251	677	981	11,390
\$25,000 under \$50,000	824	29,461	208	2,896	552	15,895	654	10,670	818	27,084	238	901	759	22,086
\$50,000 under \$100,000	685	49,126	169	3,671	445	24,284	609	21,171	679	49,168	152	2,312	645	33,227
\$100,000 under \$250,000	751	119,508	117	5,102	580	76,661	674	37,745	748	112,584	231	5,144	712	83,691
\$250,000 under \$500,000	398	138,621	44	6,373	331	93,422	375	38,826	396	127,389	145	7,148	374	95,625
\$500,000 under \$1,000,000	267	186,757	35	5,851	218	121,751	250	58,155	267	179,706	88	6,879	254	130,542
\$1,000,000 under \$5,000,000	295	601,838	31	11,567	255	393,209	292	197,062	295	531,564	120	21,401	286	381,179
\$5,000,000 under \$10,000,000	53	355,868	5	6,648	46	254,576	53	94,644	53	337,025	14	12,690	52	256,824
\$10,000,000 or more	53	1,347,761	1	1,208	46	947,335	49	399,218	53	1,288,662	27	51,488	53	964,657
Other Purposes and Activities														
Total	9,380	1,531,057	5,783	96,968	4,567	263,112	9,206	1,170,978	9,264	1,396,555	1,247	31,197	7,156	637,847
Under \$10,000	2,058	14,644	1,457	2,898	1,373	2,073	2,058	9,672	1,973	12,367	*600	*1,087	1,460	5,530
\$10,000 under \$25,000	2,251	38,621	1,312	5,208	1,188	4,409	2,226	29,004	2,226	37,964	*201	*761	1,622	18,734
\$25,000 under \$50,000	1,655	59,410	1,117	6,026	647	7,254	1,601	46,130	1,649	55,500	130	1,332	1,347	25,514
\$50,000 under \$100,000	1,471	103,900	1,001	7,288	585	10,248	1,433	86,372	1,471	99,042	120	1,309	1,143	32,666
\$100,000 under \$250,000	1,142	176,861	642	14,065	471	18,248	1,121	144,547	1,142	163,986	99	2,673	933	70,438
\$250,000 under \$500,000	423	145,889	158	15,983	139	18,522	407	111,384	423	131,517	56	4,447	346	68,871
\$500,000 under \$1,000,000	182	127,376	56	10,955	76	27,111	170	89,310	182	115,246	21	2,726	151	65,530
\$1,000,000 under \$5,000,000	158	335,230	32	21,657	66	59,818	150	253,755	158	308,406	14	4,493	119	153,819
\$5,000,000 under \$10,000,000	25	182,365	5	8,834	15	49,761	25	123,770	25	157,207	3	405	22	82,823
\$10,000,000 or more	15	346,754	3	4,054	7	65,670	15	277,030	15	315,320	3	11,964	13	113,922
No Activity Reported														
Total	51,026	15,884,896	33,390	2,559,458	20,078	2,352,379	43,107	10,973,152	49,898	15,213,553	4,805	557,145	37,852	7,776,254
Under \$10,000	11,424	83,445	8,598	34,473	3,781	9,518	8,938	39,452	10,824	78,341	1,552	2,643	7,143	42,716
\$10,000 under \$25,000	13,673	217,767	9,615	90,776	4,981	29,338	11,108	97,652	13,473	209,557	904	5,503	10,502	136,806
\$25,000 under \$50,000	8,372	300,189	5,595	112,346	3,352	56,244	7,208	131,599	8,207	279,888	751	10,563	6,518	179,055
\$50,000 under \$100,000	6,666	473,882	4,359	160,289	2,684	97,931	5,918	215,661	6,835	451,364	469	12,470	5,344	290,189
\$100,000 under \$250,000	5,505	856,217	3,089	250,906	2,443	198,162	4,995	407,147	5,485	820,089	554	36,212	4,267	522,705
\$250,000 under \$500,000	2,337	820,463	1,107	196,178	1,186	230,932	2,156	393,352	2,333	787,690	263	33,091	1,843	502,928
\$500,000 under \$1,000,000	1,362	958,613	589	205,114	729	237,810	1,263	515,688	1,360	914,485	149	22,097	1,049	562,962
\$1,000,000 under \$5,000,000	1,259	2,704,093	364	333,443	654	513,020	1,190	1,857,631	1,255	2,543,454	126	45,154	906	1,341,571
\$5,000,000 under \$10,000,000	199	1,361,542	31	98,113	122	173,296	193	1,090,133	198	1,300,072	16	5,929	121	552,269
\$10,000,000 or more	229	8,108,784	44	1,077,820	146	806,127	228	6,224,837	228	7,828,613	21	383,485	159	3,645,054

Footnotes at end of table

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

Major activity and size of total receipts	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All Activities													
Total	49,271	8,566,880	14,986	13,817,438	87,883	20,383,748	217,871	3,816,732	138,848	6,643,504	220,197	176,286,448	100,561,377
Under \$10,000	8,907	20,780	1,591	3,808	19,935	86,636	40,863	21,329	25,963	46,017	41,120	753,124	605,279
\$10,000 under \$25,000	11,081	61,348	2,528	13,735	20,507	186,476	55,072	6,707	34,173	105,372	55,825	1,739,535	1,380,068
\$25,000 under \$50,000	7,147	90,929	1,581	18,356	13,085	245,542	34,369	44,397	21,844	140,056	34,752	2,315,281	1,815,201
\$50,000 under \$100,000	7,376	179,467	1,710	39,687	11,175	401,206	29,372	99,733	18,799	210,823	29,663	3,814,122	2,522,046
\$100,000 under \$250,000	6,646	327,680	1,915	94,777	9,941	767,441	26,354	211,996	16,968	403,647	26,683	7,343,559	4,355,306
\$250,000 under \$500,000	2,952	299,759	1,355	136,230	4,858	850,531	12,565	122,715	8,000	378,966	12,763	8,508,107	4,955,680
\$500,000 under \$1,000,000	2,184	449,666	1,343	239,412	3,320	1,151,850	8,052	269,349	5,209	486,768	8,181	9,695,741	5,864,583
\$1,000,000 under \$5,000,000	2,275	1,795,006	1,993	1,109,802	3,615	3,694,703	8,042	951,115	5,670	1,427,164	8,184	29,955,760	17,886,913
\$5,000,000 under \$10,000,000	348	1,096,000	385	678,417	643	2,250,786	1,341	453,895	1,008	671,581	1,358	14,817,962	9,280,863
\$10,000,000 or more	355	4,246,238	585	11,483,214	804	10,728,586	1,641	1,435,497	1,214	2,773,109	1,668	97,343,267	52,115,427
Religious Activities													
Total	1,410	89,865	427	105,448	1,861	240,587	6,118	97,224	3,964	128,613	6,178	2,086,027	1,354,902
Under \$10,000	*258	*668	—	—	*172	*581	856	421	*428	*1,118	856	22,428	22,428
\$10,000 under \$25,000	301	813	*50	*391	527	3,782	1,914	2,355	1,258	3,415	1,964	76,716	64,853
\$25,000 under \$50,000	248	1,793	*52	*742	353	5,087	1,067	2,500	757	4,835	1,073	115,199	99,616
\$50,000 under \$100,000	242	4,008	70	1,784	290	8,274	910	3,887	589	7,247	910	130,229	106,417
\$100,000 under \$250,000	157	5,029	84	3,380	243	18,125	708	7,407	466	13,327	711	236,849	156,222
\$250,000 under \$500,000	106	11,758	57	6,206	116	17,390	307	5,203	201	11,780	307	211,671	109,794
\$500,000 under \$1,000,000	40	8,289	50	8,289	75	15,398	176	12,154	130	16,672	177	278,619	197,744
\$1,000,000 under \$5,000,000	44	23,276	48	36,112	67	36,289	147	31,498	108	35,642	147	465,424	338,042
\$5,000,000 under \$10,000,000	7	11,312	8	8,245	6	10,845	17	17,903	14	18,471	17	141,534	102,925
\$10,000,000 or more	7	22,918	8	40,329	12	124,836	16	13,895	13	16,104	16	407,359	156,862
Schools, Colleges and Related Activities													
Total	3,712	432,046	1,587	2,382,496	7,629	1,377,691	18,800	815,970	12,310	1,072,787	18,109	46,809,865	30,900,275
Under \$10,000	1,026	1,786	—	—	1,542	5,954	2,999	1,926	1,886	3,318	3,084	58,266	56,122
\$10,000 under \$25,000	797	4,533	284	1,696	1,932	19,080	4,985	3,706	3,250	9,799	5,086	215,716	166,077
\$25,000 under \$50,000	425	5,749	181	3,385	1,198	22,148	2,976	—	1,908	12,336	3,027	231,109	168,505
\$50,000 under \$100,000	450	7,547	167	4,413	992	41,334	2,507	7,567	1,576	15,060	2,526	244,449	163,507
\$100,000 under \$250,000	332	12,739	170	12,781	702	65,190	1,953	29,437	1,325	49,579	1,972	424,134	297,083
\$250,000 under \$500,000	210	22,192	182	15,948	454	92,646	1,143	22,460	761	37,698	1,153	788,663	540,827
\$500,000 under \$1,000,000	207	32,806	183	28,059	329	105,796	842	42,764	591	59,971	853	1,060,717	766,199
\$1,000,000 under \$5,000,000	214	106,078	319	175,334	369	334,193	989	128,976	709	196,024	996	5,291,532	3,941,334
\$5,000,000 under \$10,000,000	33	60,692	41	85,618	55	150,066	192	96,166	148	115,459	193	3,750,359	2,931,934
\$10,000,000 or more	18	177,924	60	2,035,262	56	541,285	214	483,607	156	573,544	219	34,744,922	21,868,687
Cultural, Historical or Other Educational Activities													
Total	2,251	154,509	1,075	526,476	4,729	408,703	8,954	148,154	5,695	228,798	9,032	4,025,471	3,473,299
Under \$10,000	*540	*1,496	*342	*542	1,026	3,210	1,908	226	1,200	3,133	1,908	16,836	13,097
\$10,000 under \$25,000	502	2,337	*100	*654	1,536	14,624	2,644	2,311	1,538	5,169	2,694	90,034	85,702
\$25,000 under \$50,000	333	3,844	115	1,044	602	10,273	1,410	4,222	910	6,818	1,422	85,512	75,662
\$50,000 under \$100,000	312	7,339	93	2,021	613	18,214	1,108	4,218	793	10,221	1,114	191,390	174,903
\$100,000 under \$250,000	272	10,740	137	5,356	415	31,793	916	13,545	592	19,240	923	242,989	214,303
\$250,000 under \$500,000	74	6,510	78	10,202	198	32,222	398	11,639	269	17,876	400	271,378	248,563
\$500,000 under \$1,000,000	94	15,864	68	13,628	137	36,425	255	16,158	174	23,780	256	382,833	334,925
\$1,000,000 under \$5,000,000	91	30,301	99	62,558	153	105,159	243	57,649	176	71,153	243	912,109	761,514
\$5,000,000 under \$10,000,000	15	20,132	19	54,167	27	59,353	39	20,129	23	27,798	39	441,910	373,716
\$10,000,000 or more	18	55,946	24	376,304	22	98,431	33	16,057	20	43,610	33	1,390,480	1,190,913

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Major activity and size of total receipts	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Other Instruction and Training Activities													
Total	836	95,127	340	77,104	1,653	139,828	5,099	43,478	3,127	121,672	5,217	1,152,619	749,393
Under \$10,000	—	—	—	—	*257	*1,216	*686	*112	*343	*345	*772	*3,775	*3,774
\$10,000 under \$25,000	303	1,992	*125	*424	530	4,060	1,538	-31,169	982	3,286	1,538	27,142	23,807
\$25,000 under \$50,000	117	892	*39	*773	271	5,954	895	1,212	525	3,944	914	30,366	23,213
\$50,000 under \$100,000	124	2,089	*37	*447	173	7,351	691	-1,233	423	5,487	691	54,926	44,521
\$100,000 under \$250,000	141	7,849	25	1,284	191	12,716	638	5,499	409	11,215	646	81,472	62,774
\$250,000 under \$500,000	53	4,812	22	1,784	104	14,890	294	5,613	190	12,340	294	99,076	83,034
\$500,000 under \$1,000,000	38	6,365	37	5,942	48	11,720	157	6,431	97	11,167	160	111,495	92,066
\$1,000,000 under \$5,000,000	46	24,129	41	31,251	63	35,213	163	27,368	133	33,871	163	286,524	209,739
\$5,000,000 under \$10,000,000	7	16,317	10	12,611	8	14,751	22	15,325	15	16,807	22	110,304	53,698
\$10,000,000 or more	7	30,681	4	22,588	8	31,957	15	14,322	10	23,210	17	347,741	152,768
Health Services and Related Activities													
Total	2,741	3,138,057	1,726	4,640,255	6,312	10,499,989	14,050	597,469	9,211	1,514,357	14,231	37,013,648	21,636,952
Under \$10,000	—	—	*85	*96	*171	*33	*600	*511	*258	*753	*600	*17,200	17,200
\$10,000 under \$25,000	529	3,575	*100	*832	1,130	6,731	2,412	2,794	1,458	7,176	2,462	102,174	93,067
\$25,000 under \$50,000	315	5,373	65	851	606	8,126	1,468	-16,583	967	8,277	1,488	112,615	62,241
\$50,000 under \$100,000	360	10,836	161	2,794	639	21,660	1,631	6,008	1,052	14,903	1,645	186,360	128,533
\$100,000 under \$250,000	451	27,947	185	8,424	961	75,379	2,253	21,252	1,492	35,484	2,282	462,950	320,181
\$250,000 under \$500,000	264	32,822	174	18,751	619	127,556	1,374	19,868	900	41,795	1,401	709,782	460,826
\$500,000 under \$1,000,000	177	53,119	186	29,110	554	258,652	1,238	36,469	836	73,740	1,254	1,176,659	771,438
\$1,000,000 under \$5,000,000	352	384,455	368	146,400	931	1,498,955	1,805	170,664	1,263	282,419	1,824	5,531,866	3,462,947
\$5,000,000 under \$10,000,000	119	405,716	121	130,580	278	1,369,588	489	124,304	389	187,245	491	4,092,530	2,492,418
\$10,000,000 or more	174	2,214,213	281	4,302,416	423	7,133,310	780	232,181	596	862,565	784	24,621,513	13,828,101
Scientific Research Activities													
Total	126	182,499	86	112,812	217	212,270	655	70,849	406	155,470	656	1,463,475	1,259,183
Under \$10,000	—	—	—	—	—	—	*85	*247	*85	*247	85	*574	*571
\$10,000 under \$25,000	*25	*14	—	—	*25	*334	*100	*48	*25	*165	*100	*524	*434
\$25,000 under \$50,000	—	—	*6	*140	*14	*359	77	310	*39	*574	77	6,325	6,207
\$50,000 under \$100,000	*19	*308	*13	*35	*1,366	91	1,466	91	*1,850	91	17,324	12,950	
\$100,000 under \$250,000	26	2,132	*18	*1,151	42	2,767	97	1,204	64	1,844	97	15,681	11,861
\$250,000 under \$500,000	*7	*41	*11	*1,446	30	4,681	53	-60,918	33	1,915	53	348,063	345,647
\$500,000 under \$1,000,000	12	2,204	9	1,674	15	3,867	43	2,030	27	2,619	43	26,159	17,208
\$1,000,000 under \$5,000,000	22	22,106	20	12,560	32	18,340	69	4,908	47	11,822	70	165,734	124,501
\$5,000,000 under \$10,000,000	4	14,189	2	5,307	8	16,159	12	5,442	6	6,567	12	83,200	62,999
\$10,000,000 or more	11	141,506	7	90,361	16	164,398	28	116,208	20	127,869	28	819,891	676,805
Business and Professional Organizations													
Total	1,662	205,607	476	303,759	5,149	424,431	13,753	11,574	6,579	161,310	13,804	2,122,271	1,179,138
Under \$10,000	*428	*1,154	—	—	1,116	7,215	2,399	1,682	1,628	2,170	2,399	13,184	13,105
\$10,000 under \$25,000	253	1,543	*50	*323	1,132	13,110	3,282	167	1,912	4,477	3,282	33,747	22,841
\$25,000 under \$50,000	219	2,051	65	556	820	17,138	2,564	2,308	1,444	7,178	2,591	75,127	58,929
\$50,000 under \$100,000	216	3,120	*52	*421	733	26,597	2,249	6,830	1,435	14,054	2,255	138,827	96,318
\$100,000 under \$250,000	264	11,296	81	1,763	673	41,236	1,821	11,292	1,187	21,488	1,828	247,447	178,196
\$250,000 under \$500,000	132	11,688	61	4,310	337	48,082	713	12,916	490	19,059	717	220,446	142,077
\$500,000 under \$1,000,000	74	14,971	64	6,792	163	40,824	369	7,843	236	16,386	372	229,794	138,708
\$1,000,000 under \$5,000,000	62	28,522	74	26,051	142	93,666	291	27,390	203	35,852	294	452,507	283,479
\$5,000,000 under \$10,000,000	9	13,151	18	28,324	19	26,754	37	8,346	28	13,113	37	184,128	132,157
\$10,000,000 or more	5	118,111	11	235,218	14	109,810	28	-67,200	16	27,533	29	527,065	113,327

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

Major activity and size of total receipts	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Farming and Related Activities													
Total	634	35,033	98	3,683	1,411	73,094	2,797	17,266	1,894	25,377	2,806	512,269	275,183
Under \$10,000	—	—	—	—	*172	*883	*516	*434	*430	*459	*516	*529	*513
\$10,000 under \$25,000	—	—	—	—	430	3,613	856	527	503	1,008	856	21,600	17,069
\$25,000 under \$50,000	*229	*799	—	—	393	6,470	650	1,102	446	1,783	650	22,826	15,246
\$50,000 under \$100,000	181	1,212	*25	*186	212	7,451	378	742	256	1,380	385	34,352	20,847
\$100,000 under \$250,000	113	1,947	*12	*273	117	8,714	229	799	136	2,312	229	33,431	25,236
\$250,000 under \$500,000	63	3,615	25	859	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	*18	*1,893	*13	*159	26	3,919	62	566	44	1,746	62	20,100	17,406
\$1,000,000 under \$5,000,000	10	1,561	7	227	27	8,015	46	1,748	32	2,386	47	52,745	25,269
\$5,000,000 under \$10,000,000	19	17,060	12	1,499	28	24,574	51	6,960	39	9,586	52	232,474	108,758
\$10,000,000 or more	1	6,947	3	407	5	9,039	8	4,294	7	4,621	8	84,154	40,879
	—	—	1	73	1	416	1	97	1	97	1	10,058	3,960
Mutual Organizations													
Total	730	1,118,964	424	93,052	2,027	1,220,785	4,014	432,324	3,139	477,257	4,142	21,525,555	6,327,252
Under \$10,000	*85	*297	*171	*1,435	*343	*790	*771	*761	*686	*793	*771	*24,076	*11,146
\$10,000 under \$25,000	*25	*300	*26	*29	278	1,920	580	1,416	328	1,843	580	60,211	19,233
\$25,000 under \$50,000	65	647	*6	*15	322	7,937	676	3,743	501	4,445	683	174,456	53,579
\$50,000 under \$100,000	32	*655	*7	*173	290	13,837	590	3,582	467	5,705	615	342,962	121,927
\$100,000 under \$250,000	35	1,857	*11	*293	244	22,321	496	11,731	399	12,726	523	517,408	171,977
\$250,000 under \$500,000	44	6,190	*18	*1,644	131	26,664	203	7,577	162	9,565	223	565,179	177,260
\$500,000 under \$1,000,000	67	21,653	36	4,623	109	43,473	185	14,328	149	17,051	197	867,385	244,098
\$1,000,000 under \$5,000,000	302	416,131	118	31,497	241	264,190	398	66,750	348	84,560	429	3,720,316	1,147,237
\$5,000,000 under \$10,000,000	48	204,507	22	14,673	34	81,526	62	31,717	55	43,273	66	1,574,287	513,657
\$10,000,000 or more	27	466,725	9	38,664	35	758,108	53	290,720	44	297,295	55	13,679,276	3,867,138
Employee or Membership Benefit Organizations													
Total	6,402	556,385	1,522	2,662,561	9,247	446,912	36,028	102,763	22,353	713,279	36,194	13,562,251	7,951,118
Under \$10,000	967	1,680	*85	*201	2,405	11,962	6,882	3,416	4,288	7,651	6,882	90,435	79,716
\$10,000 under \$25,000	1,087	6,174	*177	*874	2,171	19,646	9,205	6,237	5,772	15,632	9,255	228,634	210,689
\$25,000 under \$50,000	926	11,941	173	1,808	1,239	24,121	5,315	7,192	3,246	19,017	5,341	291,976	254,338
\$50,000 under \$100,000	1,406	36,916	178	4,133	1,229	39,427	5,033	16,401	3,179	32,836	5,060	494,291	404,727
\$100,000 under \$250,000	1,378	73,833	246	11,893	1,191	72,055	4,825	29,043	3,019	61,661	4,846	943,614	791,478
\$250,000 under \$500,000	385	42,414	145	16,204	493	59,208	2,211	13,327	1,301	52,952	2,233	819,983	630,263
\$500,000 under \$1,000,000	144	33,442	168	41,896	220	38,841	1,226	21,231	725	62,892	1,230	937,175	700,216
\$1,000,000 under \$5,000,000	79	60,498	235	215,640	211	69,356	1,053	65,736	652	158,702	1,063	2,778,203	1,705,111
\$5,000,000 under \$10,000,000	19	59,525	46	137,434	38	11,606	130	6,854	76	59,732	132	1,063,823	619,894
\$10,000,000 or more	11	229,961	69	2,232,477	50	100,689	148	-66,674	95	242,203	152	5,914,117	2,554,686
Sports, Athletic, Recreational and Social Activities													
Total	5,275	424,315	497	38,996	6,982	639,341	12,788	51,354	7,901	108,255	12,883	2,869,420	1,876,255
Under \$10,000	*516	*1,256	—	—	1,631	9,150	2,583	-338	1,374	2,012	2,583	41,567	35,017
\$10,000 under \$25,000	902	4,141	*176	*1,323	1,316	12,055	3,392	3,892	2,258	6,138	3,417	105,771	86,366
\$25,000 under \$50,000	730	9,333	69	560	1,046	21,981	1,976	2,803	1,249	5,340	2,009	119,073	89,254
\$50,000 under \$100,000	742	16,164	*45	*411	821	30,882	1,625	7,966	1,048	12,266	1,631	178,978	131,171
\$100,000 under \$250,000	771	37,239	49	1,185	741	64,636	1,280	7,009	820	13,159	1,299	315,519	195,851
\$250,000 under \$500,000	548	55,453	39	3,164	491	94,748	722	6,097	430	12,919	725	365,095	217,120
\$500,000 under \$1,000,000	652	125,184	72	7,077	556	233,820	752	6,256	432	20,143	754	702,709	452,848
\$1,000,000 under \$5,000,000	406	160,611	42	10,307	373	351,566	447	16,381	284	32,540	454	976,346	615,519
\$5,000,000 under \$10,000,000	7	13,800	4	1,055	6	19,348	10	3,369	6	3,736	10	51,929	41,049
\$10,000,000 or more	1	1,133	1	13,913	1	1,155	1	-2,080	—	—	1	12,433	12,058

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

Major activity and size of total receipts	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Youth Activities													
Total	2,491	130,858	974	178,611	3,134	199,904	8,070	94,529	5,324	147,059	8,131	3,319,526	2,905,426
Under \$10,000	428	770	85	48	1,028	3,678	1,740	1,507	1,226	1,753	1,740	34,079	34,079
\$10,000 under \$25,000	554	3,150	202	1,016	428	2,009	1,407	2,243	980	4,081	1,432	42,720	37,653
\$25,000 under \$50,000	393	4,562	69	801	493	8,121	1,360	2,801	848	4,750	1,372	84,492	72,300
\$50,000 under \$100,000	251	4,118	76	1,225	305	7,217	953	3,196	630	6,158	953	142,350	124,023
\$100,000 under \$250,000	407	11,944	117	4,068	410	28,010	1,204	8,249	756	15,150	1,224	412,831	356,181
\$250,000 under \$500,000	256	13,646	163	12,141	208	25,104	756	15,567	460	24,677	756	611,640	529,240
\$500,000 under \$1,000,000	117	15,983	124	19,215	142	26,274	366	18,951	232	27,907	369	501,540	445,279
\$1,000,000 under \$5,000,000	79	25,407	121	66,399	107	54,061	260	38,608	179	49,786	261	978,707	849,328
\$5,000,000 under \$10,000,000	3	257	10	31,872	7	5,509	15	1,579	9	3,963	15	182,676	168,434
\$10,000,000 or more	3	51,020	7	41,825	6	39,921	9	1,827	4	8,835	9	328,491	288,907
Conservation, Environmental and Beautification Activities													
Total	336	15,168	69	25,707	423	17,676	1,181	39,821	652	47,981	1,206	392,117	337,467
Under \$10,000	—	—	—	—	85	330	85	25	—	—	85	1,034	1,034
\$10,000 under \$25,000	126	613	—	—	101	988	478	1,681	200	709	503	45,094	43,507
\$25,000 under \$50,000	76	815	19	295	103	1,333	235	618	166	1,034	235	10,786	9,843
\$50,000 under \$100,000	49	1,184	7	126	45	1,437	179	3,110	143	3,361	179	26,201	25,201
\$100,000 under \$250,000	47	1,756	16	570	48	2,621	110	2,593	77	3,058	110	28,357	25,090
\$250,000 under \$500,000	15	1,512	5	281	18	2,187	33	1,399	25	1,429	33	20,453	19,607
\$500,000 under \$1,000,000	12	1,308	6	634	10	1,861	31	4,469	23	5,663	31	42,899	32,816
\$1,000,000 under \$5,000,000	8	3,796	13	11,777	8	1,154	24	4,341	12	7,732	24	82,341	63,083
\$5,000,000 under \$10,000,000	1	1,394	1	107	2	2,339	2	2,361	2	2,361	2	7,374	6,253
\$10,000,000 or more	2	2,788	2	11,917	3	3,427	4	22,635	4	22,635	4	127,577	111,031
Housing Activities													
Total	123	18,872	112	21,827	852	190,227	1,898	-13,274	793	39,854	1,903	2,696,905	139,940
Under \$10,000	—	—	—	—	—	—	86	118	86	118	86	3,460	3,460
\$10,000 under \$25,000	—	—	—	—	—	—	253	320	151	562	253	40,089	2,807
\$25,000 under \$50,000	—	—	7	139	76	2,535	186	266	77	778	186	74,316	808
\$50,000 under \$100,000	13	652	26	766	148	10,034	288	1,679	107	1,611	288	174,489	12,447
\$100,000 under \$250,000	51	4,376	30	1,883	260	43,905	540	8,262	174	5,402	543	674,622	-2,512
\$250,000 under \$500,000	33	4,001	14	2,117	152	48,293	341	9,871	104	5,945	341	803,091	10,626
\$500,000 under \$1,000,000	16	2,639	19	3,922	71	41,915	129	4,924	51	4,651	131	496,233	40,620
\$1,000,000 under \$5,000,000	9	5,674	16	13,000	40	41,823	70	10,777	40	16,678	70	364,434	75,464
\$5,000,000 under \$10,000,000	—	—	—	—	2	366	4	106	2	3,703	4	59,152	-6,697
\$10,000,000 or more	1	1,529	—	—	—	—	1	407	1	407	1	7,020	4,532
Inner City or Community Activities													
Total	4,336	46,803	696	20,115	6,144	123,899	11,124	97,640	7,233	128,468	11,195	1,496,955	744,224
Under \$10,000	1,492	3,492	25	3	2,484	9,298	3,387	2,117	2,420	3,478	3,387	98,848	22,314
\$10,000 under \$25,000	1,887	10,097	376	1,168	1,915	13,627	3,859	2,497	2,246	5,672	3,859	80,559	56,594
\$25,000 under \$50,000	514	6,746	115	862	814	13,182	1,583	3,454	991	6,039	1,596	96,048	57,358
\$50,000 under \$100,000	243	6,216	101	1,963	442	12,407	999	6,724	673	9,973	1,012	153,119	100,368
\$100,000 under \$250,000	145	6,386	33	1,291	353	19,459	761	6,051	548	12,166	773	290,021	132,034
\$250,000 under \$500,000	27	2,372	13	937	77	11,882	257	4,065	177	7,014	269	170,662	47,128
\$500,000 under \$1,000,000	14	2,631	14	3,629	28	7,731	142	6,926	96	8,816	150	178,385	54,099
\$1,000,000 under \$5,000,000	12	2,771	16	7,917	27	21,280	117	12,555	68	20,930	130	233,148	137,852
\$5,000,000 under \$10,000,000	1	5,669	2	1,865	2	198	12	4,801	9	5,330	12	96,410	61,365
\$10,000,000 or more	1	423	1	480	2	14,835	7	48,450	5	48,849	7	99,755	75,111

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

Major activity and size of total receipts	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Civil Rights Activities													
Total	*22	*158	13	1,618	99	3,363	314	3,021	205	4,385	316	34,150	22,999
Under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000	—	—	—	—	*50	*109	*125	*160	*75	*238	*125	*641	*501
\$25,000 under \$50,000	*12	*39	—	—	*12	*219	*37	*8	*24	*46	*37	*532	*473
\$50,000 under \$100,000	*6	*10	—	—	*18	*694	*55	*59	*43	*242	*55	*960	*266
\$100,000 under \$250,000	*3	*16	—	—	*9	*98	48	175	26	631	48	3,561	2,191
\$250,000 under \$500,000	—	—	*5	*505	*5	*169	*21	*246	*16	*510	*21	*2,714	*1,377
\$500,000 under \$1,000,000	1	93	1	194	2	321	12	288	10	354	13	4,487	2,878
\$1,000,000 under \$5,000,000	—	—	5	97	2	205	14	1,654	10	1,883	15	10,157	6,818
\$5,000,000 under \$10,000,000	—	—	2	822	1	1,548	2	431	1	480	2	11,096	8,494
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Litigation and Legal Aid Activities													
Total	*4	*307	*13	*1,175	34	2,203	278	3,740	169	5,351	309	28,994	17,049
Under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$50,000	—	—	—	—	*6	*241	*27	*10	*13	*59	*34	*1,188	*1,164
\$50,000 under \$100,000	—	—	*7	*30	—	—	65	24	*33	*225	79	1,146	773
\$100,000 under \$250,000	*3	*74	*2	*1	*10	*745	76	679	48	1,077	76	3,518	2,134
\$250,000 under \$500,000	—	—	—	—	*10	*899	57	461	38	707	62	7,577	4,328
\$500,000 under \$1,000,000	—	—	2	710	7	313	34	1,145	24	1,381	36	6,204	3,466
\$1,000,000 under \$5,000,000	1	234	2	434	1	5	19	1,422	13	1,902	21	8,394	5,184
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	1	967	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Legislative and Political Activities													
Total	*31	*685	*4	*37	55	1,658	229	2,005	149	2,978	229	13,899	10,494
Under \$10,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$50,000	*27	*466	—	—	*25	*155	75	295	*51	*379	75	2,058	1,893
\$50,000 under \$100,000	—	—	—	—	*13	*550	*45	*458	*32	*524	*45	*3,055	*2,789
\$100,000 under \$250,000	*3	*413	*2	*19	*14	*848	39	1,064	30	1,245	39	3,917	2,356
\$250,000 under \$500,000	—	—	—	—	*2	*104	*9	*-196	*5	*184	*9	*1,290	*997
\$500,000 under \$1,000,000	—	—	—	—	—	—	7	352	5	383	7	1,910	1,442
\$1,000,000 under \$5,000,000	1	6	1	(1)	—	—	2	-227	—	—	2	279	-65
\$5,000,000 under \$10,000,000	—	—	1	17	1	2	1	214	1	214	1	934	625
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Advocacy													
Total	228	2,264	*14	*2,238	175	25,625	771	1,057	467	6,678	778	63,668	38,479
Under \$10,000	*170	*140	—	—	*85	*357	*256	*-1,009	*171	*44	*256	*430	*407
\$10,000 under \$25,000	—	—	—	—	—	—	*176	*-106	*76	*115	*176	*3,672	*3,367
\$25,000 under \$50,000	—	—	—	—	*25	*305	97	-59	*39	*159	104	2,064	1,691
\$50,000 under \$100,000	*28	*632	*7	*46	*21	*422	69	385	*56	*409	69	3,432	2,619
\$100,000 under \$250,000	*19	*538	—	—	26	936	106	937	78	1,148	106	6,686	4,344
\$250,000 under \$500,000	*5	*88	—	—	*7	*623	38	878	27	1,007	38	9,693	8,224
\$500,000 under \$1,000,000	4	519	2	59	4	816	15	283	11	626	15	5,328	3,880
\$1,000,000 under \$5,000,000	2	348	4	1,407	6	3,051	11	2,719	8	3,061	11	18,542	15,115
\$5,000,000 under \$10,000,000	—	—	1	727	—	—	2	79	1	108	2	3,701	1,112
\$10,000,000 or more	—	—	—	—	1	19,116	1	-3,051	—	—	1	10,120	-1,279

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

Major activity and size of total receipts	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
Other Activities Directed to Individuals													
Total	771	33,304	254	123,847	1,841	125,225	5,788	16,862	3,972	98,203	5,901	1,502,075	1,010,102
Under \$10,000	*170	*647	—	—	*171	*653	*514	*154	*428	*668	*514	*5,484	*5,382
\$10,000 under \$25,000	*150	*759	*25	*196	452	4,723	1,137	678	855	1,973	1,137	13,577	10,782
\$25,000 under \$50,000	102	1,299	*31	*383	330	6,817	969	2,780	646	3,878	987	23,022	15,018
\$50,000 under \$100,000	131	2,668	*51	*1,677	371	14,520	1,212	5,679	731	6,814	1,238	55,570	42,958
\$100,000 under \$250,000	111	4,266	40	1,670	269	20,629	977	6,347	659	11,206	1,010	96,010	67,009
\$250,000 under \$500,000	51	3,410	37	5,055	115	19,112	494	7,441	325	11,515	508	111,854	89,768
\$500,000 under \$1,000,000	29	5,769	37	3,539	72	22,568	265	11,139	177	14,606	275	121,663	83,160
\$1,000,000 under \$5,000,000	27	14,486	22	4,240	50	30,275	193	17,248	135	23,206	203	259,236	209,184
\$5,000,000 under \$10,000,000	—	—	6	14,054	6	1,349	15	5,004	9	7,189	15	52,007	37,232
\$10,000,000 or more	—	—	5	93,035	5	4,579	12	-36,608	7	17,148	14	763,653	449,607
Activities Directed to Other Organizations													
Total	644	46,519	918	437,804	2,260	98,847	5,330	178,961	3,439	253,325	5,571	4,224,884	2,938,372
Under \$10,000	*171	*532	*86	*91	*427	*848	1,028	1,688	772	1,809	1,114	29,812	29,391
\$10,000 under \$25,000	*202	*1,117	*100	*1,078	478	2,115	1,031	1,516	577	2,541	1,131	70,570	67,529
\$25,000 under \$50,000	*58	*881	80	1,099	277	2,117	805	2,377	542	4,415	824	72,784	61,701
\$50,000 under \$100,000	97	1,922	179	7,070	336	4,636	666	-42	356	5,381	685	129,808	111,059
\$100,000 under \$250,000	45	2,347	177	15,951	304	5,453	746	6,924	480	15,773	751	254,564	218,032
\$250,000 under \$500,000	*21	*3,350	83	12,537	146	8,729	395	11,232	257	19,139	398	334,666	209,652
\$500,000 under \$1,000,000	19	4,763	70	25,299	105	12,224	262	7,050	170	17,149	267	381,915	265,185
\$1,000,000 under \$5,000,000	22	13,536	99	92,347	133	23,101	292	70,274	212	82,899	295	1,241,255	879,889
\$5,000,000 under \$10,000,000	6	16,709	17	45,387	20	5,416	53	18,843	37	31,893	53	447,949	264,820
\$10,000,000 or more	3	1,363	27	236,945	34	34,209	52	59,099	36	72,326	53	1,261,590	831,113
Other Purposes and Activities													
Total	4,055	190,311	798	163,360	5,553	373,838	9,121	134,502	5,723	186,167	9,380	4,197,550	2,439,767
Under \$10,000	*686	*1,507	—	—	1,371	4,243	2,058	2,277	1,114	3,037	2,058	62,084	59,483
\$10,000 under \$25,000	779	4,778	*202	*1,275	1,237	12,416	2,174	657	1,319	6,118	2,251	134,070	107,557
\$25,000 under \$50,000	756	12,133	153	1,296	942	15,226	1,611	3,910	1,035	7,393	1,655	160,138	124,992
\$50,000 under \$100,000	908	27,827	125	2,429	922	34,811	1,451	4,866	946	10,341	1,471	276,488	166,873
\$100,000 under \$250,000	638	35,927	160	7,505	676	47,444	1,083	12,874	760	19,408	1,142	475,504	304,294
\$250,000 under \$500,000	158	18,901	48	5,635	224	33,662	391	14,372	295	18,922	423	581,528	305,843
\$500,000 under \$1,000,000	69	15,671	40	10,616	81	20,703	165	12,130	116	16,052	182	447,332	281,156
\$1,000,000 under \$5,000,000	52	45,856	55	50,750	78	53,487	151	26,824	112	38,675	158	926,127	449,408
\$5,000,000 under \$10,000,000	6	19,648	8	35,778	13	18,552	22	25,158	18	26,358	25	376,372	298,030
\$10,000,000 or more	3	8,063	7	48,077	9	133,294	15	31,434	8	39,862	15	757,908	342,132
No Activity Reported													
Total	10,451	1,649,023	2,863	1,914,457	20,096	3,316,672	50,511	671,443	31,943	1,015,880	51,026	25,152,654	12,974,108
Under \$10,000	1,970	5,355	*712	*1,392	5,449	26,235	11,424	5,104	7,140	13,111	11,424	229,023	197,040
\$10,000 under \$25,000	2,430	14,613	535	2,456	4,736	50,179	13,473	8,210	8,385	25,005	13,673	345,818	259,177
\$25,000 under \$50,000	1,650	21,153	311	3,421	3,118	65,697	8,310	20,301	5,220	36,579	8,372	523,269	362,786
\$50,000 under \$100,000	1,634	43,309	296	7,310	2,527	98,085	6,577	22,519	4,171	44,775	6,666	833,416	526,849
\$100,000 under \$250,000	1,284	65,361	307	13,450	2,042	182,361	5,448	36,127	3,423	75,348	5,505	1,572,474	818,991
\$250,000 under \$500,000	545	56,706	187	17,204	895	177,761	2,293	32,773	1,490	68,272	2,337	1,433,503	756,073
\$500,000 under \$1,000,000	388	84,832	148	24,302	565	220,293	1,335	44,128	865	82,373	1,362	1,681,555	909,883
\$1,000,000 under \$5,000,000	425	409,725	263	112,225	553	634,780	1,233	160,640	919	228,241	1,259	5,020,135	2,497,472
\$5,000,000 under \$10,000,000	62	226,035	43	69,367	105	446,472	195	61,470	152	93,160	199	2,001,164	1,056,969
\$10,000,000 or more	63	721,934	61	1,663,330	106	1,414,810	223	280,171	178	349,017	229	11,512,298	5,588,968

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

† Less than \$500.

NOTE: Detail may not add to total because of rounding.

Organizations Exempt From Income Tax, 1975, 1977-1978

Table 4.--Returns of Tax-Exempt Organizations With Total Receipts of More Than \$10,000: Selected Income Statement and Balance Sheet Items, by Size of Total Receipts, 1975, 1977-1978

[Money amounts are in thousands of dollars]

Item and year	Total	Size of total receipts					
		Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns:¹							
1975.....	179,052	55,800	64,404	39,448	8,188	9,544	1,668
1977.....	191,526	55,974	67,834	43,485	9,512	12,275	2,446
1978.....	215,701	59,502	76,340	50,445	11,208	15,020	3,186
Total receipts:							
1975.....	114,585,998	907,436	3,364,290	8,719,741	5,767,112	26,897,027	68,930,392
1977.....	176,462,097	921,800	3,546,966	9,628,831	6,713,444	34,903,658	120,747,398
1978.....	238,388,877	993,022	4,008,262	11,229,002	7,884,752	43,407,049	170,866,790
Selected receipts:							
Contributions, gifts, and grants:							
1975.....	20,518,184	166,548	764,965	2,478,555	1,597,919	5,936,680	9,573,517
1977.....	23,972,436	167,360	799,122	2,768,980	1,951,433	7,663,015	10,622,526
1978.....	31,332,171	181,941	926,383	3,343,969	2,389,378	9,881,283	14,609,216
Dues and assessments:							
1975.....	19,305,390	342,122	1,098,402	2,258,507	1,299,237	3,321,493	10,985,630
1977.....	24,698,914	347,168	1,145,224	2,451,463	1,473,833	4,292,178	14,989,048
1978.....	29,045,873	364,094	1,248,663	2,772,895	1,702,480	5,420,424	17,537,318
Sales and other receipts:							
1975.....	74,762,370	398,751	1,500,900	3,982,668	2,869,953	17,638,853	48,371,244
1977.....	127,790,747	407,272	1,602,620	4,408,388	3,288,178	22,948,465	95,135,824
1978.....	178,010,833	446,987	1,833,216	5,112,138	3,792,894	28,105,342	138,720,256
Selected deductions:							
Cost of goods sold:							
1975.....	8,546,098	61,349	270,398	627,437	449,669	2,891,007	4,246,239
1977.....	12,001,553	73,162	314,143	697,849	464,803	3,377,620	7,073,976
1978.....	15,457,565	84,197	347,329	793,923	526,241	4,037,047	9,668,828
Direct fees paid for contributions, gifts, and grants:							
1975.....	56,355	2,403	5,910	10,834	6,862	20,721	9,625
1977.....	70,165	941	8,632	16,287	9,924	25,162	9,219
1978.....	87,745	133	9,160	21,014	20,164	24,375	12,899
Total assets:							
1975.....	175,533,077	1,739,287	6,124,513	15,851,669	9,700,560	44,773,780	97,343,268
1977.....	250,616,142	1,917,095	6,160,344	16,377,261	10,642,506	54,946,130	160,572,806
1978.....	346,375,726	2,040,093	6,710,032	18,536,834	12,874,215	68,177,908	238,036,644
Total liabilities (excluding net worth):							
1975.....	75,549,032	362,319	1,992,652	6,552,451	3,838,818	17,580,429	45,227,838
1977.....	100,318,288	487,736	1,798,218	8,091,182	4,298,999	21,864,672	63,777,481
1978.....	127,063,904	460,307	3,053,880	7,978,045	5,821,772	28,007,299	81,742,600

¹Data for 1977 and 1978 are based on the population of returns processed to the Exempt Organization Master File during 1978-1979. Data for 1975 are estimates based on a stratified sample of Form 990 returns processed in 1976.

NOTE: Detail may not add to total because of rounding.

Organizations Exempt From Income Tax, 1975, 1977-1978

Table 5.--Returns of Tax-Exempt Organizations With Total Receipts of More Than \$10,000: Selected Income Statement and Balance Sheet Items by Size of Total Assets, 1975, 1977-1978

[Money amounts are in thousands of dollars]

Item and year	Total	Size of total assets					
		Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns:¹							
1975.....	179,052	75,226	40,772	37,995	9,100	13,404	2,555
1977.....	191,526	76,849	44,636	41,523	9,689	15,309	3,520
1978.....	215,701	84,531	50,244	47,441	11,286	17,585	4,614
Total receipts:							
1975.....	114,585,998	3,228,374	3,761,945	8,128,388	4,843,896	25,448,126	69,175,269
1977.....	176,462,097	3,498,257	4,315,182	9,693,570	5,815,706	31,589,952	121,549,429
1978.....	238,388,877	4,140,196	5,110,930	11,771,564	7,285,633	37,400,119	172,680,431
Selected receipts:							
Contributions, gifts, and grants:							
1975.....	20,518,184	1,029,975	1,254,410	2,487,372	1,366,713	5,368,976	9,010,737
1977.....	23,972,436	1,137,582	1,435,564	3,123,055	1,680,662	6,420,849	10,174,722
1978.....	31,332,171	1,428,127	1,792,570	4,021,265	2,200,359	8,005,951	13,883,900
Dues and assessments:							
1975.....	19,305,390	989,627	1,108,704	2,206,360	1,192,476	3,538,467	10,269,755
1977.....	24,698,914	1,036,517	1,228,310	2,532,381	1,404,006	4,272,832	14,224,869
1978.....	29,045,873	1,139,438	1,364,290	2,907,913	1,682,033	5,082,255	16,869,941
Sales and other receipts:							
1975.....	74,762,370	1,208,754	1,398,816	3,434,641	2,284,705	16,540,677	49,894,774
1977.....	127,790,747	1,324,158	1,651,308	4,038,134	2,731,038	20,896,271	97,149,838
1978.....	178,010,833	1,572,631	1,954,070	4,842,386	3,403,241	24,311,912	141,926,593
Selected deductions:							
Cost of goods sold:							
1975.....	8,546,098	190,902	282,308	616,259	418,254	2,476,503	4,561,872
1977.....	12,001,553	236,044	330,307	689,638	427,491	2,949,397	7,368,674
1978.....	15,457,565	289,684	371,815	814,159	599,809	3,200,700	10,181,400
Direct fees paid for contributions, gifts, and grants:							
1975.....	56,355	7,549	7,405	6,900	2,491	21,750	10,260
1977.....	70,165	7,910	7,137	16,740	5,032	21,246	12,103
1978.....	87,745	13,257	9,746	18,883	8,473	21,431	15,952
Total assets:							
1975.....	175,533,077	628,834	2,210,622	8,623,336	6,415,010	39,959,493	117,695,783
1977.....	250,616,142	673,599	2,426,433	9,430,383	6,844,812	46,542,376	184,698,536
1978.....	346,375,726	743,225	2,726,520	10,800,912	7,946,918	53,195,885	270,962,266
Total liabilities (excluding net worth):							
1975.....	75,549,032	158,337	495,272	2,239,554	1,955,615	16,449,459	54,250,795
1977.....	100,318,288	174,059	560,667	2,593,002	2,159,348	18,824,883	76,006,327
1978.....	127,063,904	1,205,891	649,394	3,015,219	2,545,859	21,997,423	97,650,115

¹Data for 1977 and 1978 are based on the population of returns processed to the Exempt Organization Master File during 1978-1979. Data for 1975 are estimates based on a stratified sample of Form 990 returns processed in 1976.

NOTE: Detail may not add to total because of rounding.

DATA SOURCES AND LIMITATIONS

Most of the data in this article are for Income Year 1975 and are estimates based on a stratified random sample of unaudited Form 990, Return of Organization Exempt from Income Tax, returns processed in 1976. Income Year 1975 covers, in general, accounting periods ended July 1975 through June 1976. Income Years 1977 and 1978 are similarly defined.

The data for 1977 and 1978 were based on the population of returns processed to the Exempt Organization Master File (EOMF) during 1978 and 1979. Unlike the 1975 data which were subjected to extensive statistical editing and checks for consistency, the 1977 and 1978 data were subjected only to checks essential for the administrative processing of the returns. Additional data for these three years can be found in an IRS paper, "Nonprofit Organizations in America" [4].

Exempt organization data for 1946 were obtained from a supplemental Statistics of Income report for that year [5]. Private foundation data for 1974-1978 are available from a similar publication [1], and statistics on farmers' marketing and purchasing cooperatives will be available in 1982 [2].

Principal Activity and Type of Organization Classifications

The principal activity listed by the tax-exempt organization on its return was the basis for the activity classification for 1975. Each organization was supposed to list on its return up to three main activities, in order of their importance. For this reason, the first activity listed served as the basis for the classification by principal activity. To the extent that the primary activity was not listed first, the data were affected. Also, since the organization could have been engaged in more than one tax-exempt activity, the activity classification may not be an accurate reflection of the actual number of organizations engaged in a given activity.

The 1975 classification by type of organization was based on the Internal Revenue Code subsection under which tax-exempt status was recognized, as reported on the return form. The activity classification was usually consistent with the type of organization. However, if an organization's principal activity changed subsequent to the filing of its application for exempt status or if the principal activity were not the first one listed on the return (as described above), the tie-in between data by type of organization and data by type of activity was adversely affected.

Returns of organizations such as churches and corporations organized under an act of Congress are specifically shown in the Table 1 statistics by type of organization. These organizations were not required to file a Form 990 at all; to the extent they did they are included in all tables, although the statistics based on them are necessarily incomplete.

Excluded from the statistics for the years indicated were the following types of organizations for which return data were either not available or not readily available from the EOMF: trusts for prepaid group legal services (1977 and 1978) and Black Lung Trusts filing Form 990-BL (1978). Also excluded, for all three years, were certain homeowners' associations and political organizations which were in the nature of tax-exempt organizations. These organizations filed special returns in the corporation series. Data for them were, therefore, included in the IRS Business Master File rather than the EOMF and were, therefore, not available for the statistics.

Data for 1975

The sample for 1975 was stratified based on the size of total receipts of the exempt organization. The overall sample size was 51,479 returns, with sampling rates ranging from 1 in 100 for the smallest receipt class to 1 in 1 for the largest receipt class. Duplicate, prior-year, and amended returns, as well as returns not meeting the minimum filing requirement, were included in the estimated population, but were excluded from the tabulations. As a result, the population shown below exceeds the total number of organizations shown in Tables 1-3. The returns were selected at the rates indicated in the following table.

<u>Size of Total Receipts</u>	<u>Population</u>	<u>Sample Rate</u>	<u>Sample Size</u>
All Returns.....	325,777	--	51,479
Under \$5,000.....	95,136	0.01	988
\$5,000 under \$10,000....	44,716	0.01	522
\$10,000 under \$25,000....	57,893	0.04	2,304
\$25,000 under \$100,000...	66,943	0.16	10,471
\$100,000 under \$500,000..	40,251	0.41	16,356
\$500,000 and over.....	20,838	1.00	20,838

Because the estimates are based on a sample, they are subject to sampling error. The return data are also subject to nonsampling error due to taxpayer reporting differences and to discrepancies introduced during statistical processing.

Coefficient of Variation.--The upper limits of the coefficient of variation (CV) shown below for 1975 (for frequency estimates only) are intended as a general indication of the reliability of the data.

<u>Number of Exempt Organizations</u>	<u>Coefficient of Variation</u>
340	50%
940	30
2,120	20
8,470	10
33,860	5
211,650	2

Nonsampling Error.--Various techniques were used for 1975 to control and improve the quality of the data during statistical processing at the various field locations. Among them was a systematic verification of the manually edited data for two-thirds of the sample returns. As a further check on the quality of the editing, a small subsample of 0.5 percent of all documents was processed in the National Office. This subsample showed that 99.5 percent of the codes and money amounts on the documents had been entered correctly. Key entry of the data at the processing center was subjected to 100 percent verification.

Prior to tabulation, numerous computer tests were applied to each return record to check for inconsistencies. Lastly, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, reporting variations and limitations, and economic conditions.

Definitions and Law Changes

Definitions of the data items presented in the tables are, in general, the same as those presented in

Statistics of Income--1974-78, Private Foundations [1] and an IRS paper "Private Foundations, Federal Tax Law and Philanthropic Activity: An IRS Perspective" [6].

Except for the change increasing the level required for filing a return, there were no major law changes affecting the year-to-year comparability of the data for the period shown.

References

- [1] U.S. Department of the Treasury Internal Revenue Service, Statistics of Income--1974-78, Private Foundations, Publication 1073, U.S. Government Printing Office, 1981.
- [2] Data for farmers' marketing and purchasing cooperatives will be published in the SOI Bulletin in 1982.
- [3] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1975, 1977-1978, Organizations Exempt From Income Tax, unpublished tabulations.
- [4] Sullivan, John P., and Gilmour, Keith, "Nonprofit Organizations in America: An Examination of Information Return Filings with IRS," American Statistical Association, 1981 Proceedings, Section on Survey Research Methods.
- [5] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1946, Supplement, Part 2, Returns of Organizations Exempt From Income Tax Under Section 101 Internal Revenue Code, U.S. Department of the Treasury, 1949.
- [6] Petska, Thomas B., and Skelly, Daniel, "Private Foundations, Federal Tax Law, and Philanthropic Activity: An IRS Perspective," American Statistical Association, 1981 Proceedings, Section on Survey Research Methods.