

A Private Foundation Profile for 1983

By Margaret Riley*

Sales of private foundation capital assets continued to escalate for 1983, edging interest and dividend income out of its traditional ranking as the largest source of foundation income [1]. This 1983 surge was responsible for netting a \$4.2 billion gain and more than doubling record-setting sales made for 1982 [2]. Receipts from sales of capital assets, primarily securities, accounted for 35 percent of all revenue reported by foundations for 1983.

The tax law requires private foundations to distribute annually a minimum amount, based on investment assets, to promote philanthropy [3]. For 1983, foundations expended a total of \$5.2 billion for charitable or nonprofit purposes, exceeding the required minimum by \$2.4 billion [4]. Out of the total \$5.2 billion expenditure, private foundations gave \$4.4 billion in contributions, gifts, and grants (hereinafter referred to collectively as "grants") to support philanthropic organizations or causes; this was \$251 million more than they gave out for 1982.

For 1983, there was an estimated total of 29,863 private foundations, of which 25,465 made grants. Foundations are further classified as either "operating" or "nonoperating" entities. (See the "Explanation of Selected Terms" section of this article.) Approximately 90 percent of the nonoperating foundations made a charitable grant of some form in 1983. The other 10 percent (nongrantmaking nonoperating foundations) in many cases set aside funds earmarked for future charitable projects, made program-related investments, or incurred qualifying expenses for charitable purposes which met or exceeded the required minimum distribution. Some nonoperating foundations were "failed public charities" which operated direct charitable programs and did not make grants [5].

Figure A shows a comparison of the asset size distributions of private foundations between 1982 and 1983. While the overall number of foundations increased by 5.4 percent, the rate of growth for each asset class varied significantly.

Figure A.--Number of Foundations by Size of Fair Market Value of Assets, 1982 and 1983

Size of fair market value of assets	Number of private foundations ¹		Percentage change, 1982 to 1983
	1982	1983	
	(1)	(2)	(3)
Total.....	28,321	29,863	5.4%
Under \$100,000 ²	14,605*	13,839*	-5.2*
\$100,000 under \$1,000,000.....	9,125	10,878	19.2
\$1,000,000 under \$10,000,000.....	3,771	4,237	12.4
\$10,000,000 under \$50,000,000.....	655	724	10.5
\$50,000,000 or more.....	165	184	11.5

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

¹Includes former public charities reclassified as private foundations.

²Includes foundations with zero assets and unreported assets.

The \$12.6 billion in fair market value of assets held by the 10 largest domestic foundations listed in Figure B accounted for 17.4 percent of the total assets held by all foundations [6]. Grants paid by these largest foundations amounted to \$384.9 million, an 8.1 percent increase over grants paid in 1982 by the top 10 domestic foundations [7].

The Ford Foundation, Robert Wood Johnson Foundation, and Lilly Endowment all experienced a drop in assets between 1982 and 1983. The assets of the remaining seven largest foundations increased for 1983. Most notably, the MacArthur Foundation's assets nearly doubled in

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size from its \$990.3 million 1982 amount. Substantial increases in both sales of capital assets and investments in real estate, coupled with a large decrease in securities investments for 1983, suggest that the MacArthur Foundation sold a large portion of its securities and reinvested in real estate holdings. Its 1983 real estate investments jumped dramatically to replace securities as the largest component of its assets.

The J. Paul Getty Museum Trust, classified as an operating foundation and excluded from Figure B, held assets worth \$2.7 billion. While the Getty Trust is not required to make grants, it nonetheless reported \$1.1 million in donations for 1983.

Figure B

**Top Ten Domestic Nonoperating Foundations
Ranked by Fair Market Value (FMV) of Assets, 1983¹**
(Millions of Dollars)

Rank	Name	FMV Assets	Ledger Assets	Grants Paid	1982 Rank
1	Ford Foundation	\$3,497.8	\$3,497.8	\$116.8	1
2	The MacArthur Foundation	1,920.3	1,669.5	25.8	5
3	Robert Wood Johnson Foundation	1,159.0	634.3	8.7	2
4	Andrew W. Mellon Foundation	1,151.0	795.1	60.3	3
5	Rockefeller Foundation	1,112.1	924.7	28.3	4
6	W.K. Kellogg Foundation Trust	1,102.6	33.9	5.9	6
7	Pew Memorial Trust	1,097.1	382.6	45.6	7
8	Kresge Foundation	792.1	57.2	5.0	9
9	Lilly Endowment	703.4	151.1	44.3	8
10	The Hewlett Foundation	576.6	576.6	23.8	10

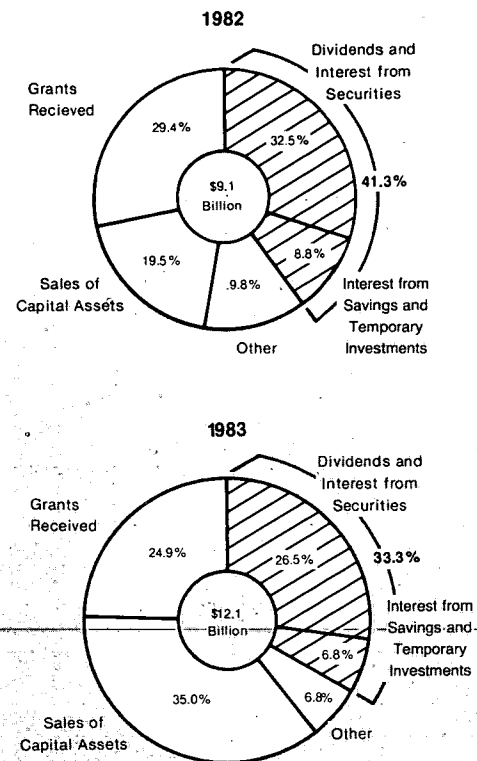
¹A foundation is considered "domestic" if it is organized in the United States; however, this does not necessarily imply that all of its activities or grant recipients are domestic.

FOUNDATION INCOME AND ASSETS

Total revenue received by private foundations rose by nearly a third between 1982 and 1983. This was largely attributable to a substantial increase in sales of capital assets. After deductions for allowed expenses, which remained fairly constant between the 2 years, the resulting net revenue amounted to \$6.2 billion, a 78-percent increase over 1982. See Figure C for a presentation of the major sources of revenue for 1982 and 1983.

Several factors are probable contributors to the surge in sales of capital assets. First, and most likely a prominent force, was the fast-paced securities investment environment of 1983. The Dow Jones Industrial Average closed 1983 at 1258.64, up 20 percent for the year [8]. Stock prices which began to rally during

Figure C
**Sources of Foundation Revenue,
1982 and 1983**



mid-1982 continued their upward climb into 1983 [9]. Individuals and corporations also reported significant increases in capital gains between 1982 and 1983, although at rates not nearly as high as the rate increase reported by foundations [10,11].

Second, a 1981 tax law enactment which eliminated the requirement that foundations pay out as charitable distributions all of their investment income also may have encouraged foundation sales of capital assets. Beginning with 1982, the required minimum payout became a

flat 5 percent of net investment assets. The pre-1982 law had encouraged foundations to invest in securities having lower income yields but with potential for higher appreciation values. The new law offered foundations an opportunity to restructure their investment portfolios to include securities which produced higher rates of return. The relaxed distribution requirement, coupled with the fact that capital gains from sales of securities by private foundations were not subject to regular income taxation, may have encouraged more trading in securities (portfolio restructuring) than otherwise would have been the case [12].

A third factor possibly influencing foundations' sales of capital assets was the excess business holdings provision of the Internal Revenue Code. Under this law, foundations which on May 26, 1969, held more than a 75-percent interest either in the voting stock or in the value of all classes of stock in a business enterprise generally were required to dispose of a certain amount of that interest to reach a permissible level of holdings within a 15-year period ending on May 26, 1984. Many affected foundations had to dispose of these excess business holdings before the end of their 1983 accounting periods to avoid the imposition of a penalty tax. Some of these foundations may have held their stock interests as long as possible, planning their divestitures for 1983.

Foundation assets rose by an inflation-adjusted 10.2 percent between 1982 and 1983 [13]. As Figure D shows, investments in securities (the predominant asset of most foundations) increased by only 5.4 percent (also adjusted for inflation), while large gains can be noted for cash and both categories of depreciable assets and land. These changes might be explained by the increased sales of securities prompted by a combination of brisk stock market trading, the tax law change concerning distribution of investment income, and the effect of foundations' last-minute compliance with the excess business holdings provision. Foundations no longer had to be concerned about their investment income as a factor in their required minimum payout computation and could begin to reshape their investment strategies. Moreover, lower interest rates throughout 1982 and into the beginning of 1983 also might have encouraged increased property investment activities.

The ledger (book) value of foundation assets increased by about 18 percent from 1982 to 1983. As a percentage of assets, liabilities remained nearly constant for both years, resulting in net worth increasing by about the same amount as ledger assets.

Figure D.--Components of Assets, 1982 and 1983
[Money amounts in billions of dollars]

Type of asset	Income year		Percentage change 1982 to 1983 ¹
	1982	1983	
	(1)	(2)	(3)
Total.....	\$62.9	\$71.9	10.2%
Securities.....	49.8	54.5	5.4
Cash, total.....	4.6	6.1	28.1
Savings and interest- bearing accounts....	4.0	5.4	27.6
Non-interest-bearing accounts.....	0.5	0.7	32.3
Depreciable assets and land held for chari- table purposes.....	1.5	2.2	40.9
Depreciable assets and land held for invest- ment purposes.....	1.5	3.5	125.7 ²
Accounts and notes receivable.....	0.9	1.0	9.9
Other.....	4.6	4.6	-3.4

¹Adjusted for inflation and based on unrounded dollar amounts.

²The MacArthur Foundation, which for 1983 had a substantial increase in real estate investments, accounted for a large portion of this increase. Excluding MacArthur, the change (adjusted for inflation) drops to 37.3 percent.

Figure E shows an inverse relationship between investment yields on foundation securities and the size of a foundation's assets. This suggests that large foundations structure their portfolios differently from smaller organizations. The small foundations apparently do not rely on interest and dividend income to broaden or maintain their endowment base; rather, they serve as a conduit for the funds they receive by passing them through to other tax-exempt organizations. Large foundations, in contrast, often follow a "total return" philosophy and balance their portfolios to take into account both appreciation value and yield. Figure E also appears to show a negative correlation between the percentage yield earned on securities investments and the proportion of those investments to total assets. Presumably, the larger foundations that are more heavily invested in securities can afford to diversify to a much greater extent and need not rely solely on the forecasted interest or dividend yield to be earned from a security when making investment decisions.

Figure E.--Yield on Investments in Securities, by Size of Total Fair Market Value of Assets, 1983

[Money amounts in millions of dollars]

Fair market value of assets	Investments in securities	Percent of assets	Interest/dividends from securities	Percentage yield
	(1)	(2)	(3)	(4)
Total.....	\$54,516.9	75.8%	\$3,209.4	5.9%
Under \$100,000 ¹ ...	175.7*	44.1*	13.5*	7.7*
\$100,000 under \$1,000,000..	2,246.4	59.7	174.3	7.8
\$1,000,000 under \$10,000,000.	9,052.8	64.4	618.9	6.8
\$10,000,000 under \$50,000,000.	11,094.3	75.8	683.1	6.2
\$50,000,000 or more...	31,947.7	81.8	1,719.6	5.4

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

¹Includes foundations with zero assets and unreported assets.

CHARITABLE DISTRIBUTIONS

For 1983, nonoperating foundations were required to pay an aggregate minimum of \$2.8 billion in the form of disbursements or reserved funds which qualified as supporting charitable or nonprofit activities. These organizations actually distributed \$4.6 billion for tax-exempt activities, made charitable program-related investments of \$61.6 million, and reserved \$146.5 million for future charitable projects. Adding in the \$32.0 million they paid to acquire assets used for charitable purposes, the total qualifying distributions of all nonoperating foundations amounted to \$4.8 billion for 1983.

Eighty percent of all nonoperating foundations made qualifying distributions which met or exceeded the minimum amount required for 1983. More than half of these foundations paid out amounts which were at least double the required amount and accounted for roughly 40 percent of all qualifying charitable distributions made. Close to 19 percent of all nonoperating foundations paid out amounts less than those required. However, this is a normal practice followed by many foundations which is

allowed under the tax law. (See the discussion of systematic grant planning below.) A small number, about 1.5 percent, were not required to make a distribution for 1983.

The grantmaking methodology of nonoperating private foundations varies from foundation to foundation, but it generally is influenced by the size of the organization. Small foundations receive most of their revenue in the form of contributions from outside sources and usually pay out grants that equal or exceed the contributions received. Some organizations with very small assets act solely as "flow-throughs," or conduits, for redistributing donations and contributions received during the year. Company-sponsored foundations in some ways are similar to flow-through organizations. Many companies set up foundations as a means to stabilize their annual grantmaking. Although contributions to company-sponsored foundations usually correspond to the profits of the corporation, i.e., more corporate giving in good years and less in poor years, they have the ability to maintain and control their endowment in a way to provide a steady flow of grants, even when corporate profits are down.

Large foundations are more likely to base their grantmaking on their investment performance. The law provides for this type of systematic planning by allowing a 1-year tax- and penalty-free grace period for meeting the minimum required charitable distribution if a foundation fell short of the minimum in its current reporting year. Because investments are the main component of large foundations' assets and the required distribution is based on a fixed percentage of net investment assets, the large foundations usually make qualifying distributions that are relatively close to the required percentage.

SUMMARY

For 1983, private foundation revenue increased by 78 percent, attributable mainly to a 138-percent increase in sales of capital assets, principally securities. These capital asset sales accounted for 35 percent of all revenue reported, edging interest and dividend income out of its traditional ranking as the largest component of foundation revenue.

An estimated 29,863 foundations spent \$5.2 billion for philanthropic purposes. Of this amount, \$4.4 billion comprised grants to tax-exempt organizations engaging in philanthropic activities, a 6.1 percent increase over grants paid for 1982.

Foundation assets rose by an inflation-adjusted 10.2 percent between 1982 and 1983. Depreciable assets and land held for investment purposes showed the largest gain of all asset components, more than doubling for 1983. The

drop in interest rates which occurred during 1982 and 1983 and the increase in revenue generated through the sale of securities investments likely contributed to the increase in real estate purchases.

DATA SOURCES AND LIMITATIONS

The statistics in this article are based on a sample of 1983 Income Year private foundation returns, Forms 990-PF, filed with the Internal Revenue Service (IRS) and having accounting periods ending December 1983 through November 1984. Forms 990-PF filed by nonexempt charitable trusts and certain taxable foundations were excluded from the study. The sample was stratified based on size of total book value of assets and selected at rates that ranged from 0.7 percent to 100 percent. The 1,374 returns in the sample were drawn from an estimated population of 29,863.

The 1983 sample was designed to provide the most reliable estimates of total assets and total income based on a small number of returns. (Resource constraints necessitated a very small sample size.) The methodology employed was to include in the sample all returns with assets (book value) of \$10 million or more, the category where the highest concentration of assets exists. The 697 returns in this group accounted for approximately 51 percent of all the returns in the sample and 70 percent of the total assets of all foundations. The remaining 677 returns in the sample were randomly selected at various rates, depending on the asset size. Due to the small number of sample returns selected to represent the population of returns with assets under \$100,000 (92 sample returns), the statistics presented for this group are subject to significant sampling variability and should, therefore, be used with caution.

The population from which the sample was drawn consisted of an extract of private foundation records obtained from the IRS Business Master File. Determinations of active filing status were made regarding the sample records. Some of the records designated were for organizations that were deemed inactive (no return had been filed for at least 3 years), terminated, or had not yet filed a return for 1983. Inactive and terminated private foundations are not reflected in the estimates. Prior-year returns were substituted for the small number of large private foundations for which a 1983 return had not yet been filed or was unobtainable for inclusion in the study. Sample weights applied to small organizations were revised upward to compensate for missing returns in that category. Asset distributions presented in the 1983 tables have been compressed due to the small number of returns with assets less than \$10 million selected for the sample.

Because the data presented in this article are estimated based on a sample, they are subject to sampling and nonsampling error. To use the statistical data properly, the magnitude of the sampling error should be known. Coefficients of variation (CV's) are used to measure that magnitude.

Figure F below presents an estimate of the sampling error, expressed as a coefficient of variation, for frequency estimates of private foundation returns with less than \$10 million in assets. Returns with assets of \$10 million or more were selected at a prescribed rate of 100 percent; therefore, this category is not subject to sampling error. The approximate CV's shown here are intended only as a general indication of the reliability of the data. For a number other than those shown below, the corresponding CV's can be estimated by interpolation.

Figure F.--Coefficient of Variation Table, 1983

Estimated number of returns by size of total assets ¹			Approximated coefficient of variation
Under \$100,000 or not Reported	\$100,000 under \$1,000,000	\$1,000,000 under \$10,000,000	
(1)	(2)	(3)	(4)
-	9,700	3,500	.025
-	7,000	2,200	.050
13,400	4,800	1,300	.075
9,700	3,300	900	.100
5,400	1,800	400	.150
2,200	700	200	.250

¹Total assets used were the book value reported.

A discussion of the reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of sample estimates can be found in the general Appendix to this publication.

EXPLANATION OF SELECTED TERMS

The following explanations describe terms as they applied to private foundations during their 1983 Form 990-PF accounting periods.

Assets Zero or Not Reported. Included in this asset size category were: (1) final returns of liquidating or dissolving foundations which had disposed of all assets, and (2) returns of foundations not reporting beginning-of-year assets that apparently distributed all income and assets received during the year.

Disbursements for Charitable Purposes.--These deductions represented expenditures for activities that were directly related to the tax-exempt purposes of the foundation. Included were necessary and reasonable administrative expenses paid for charitable, scientific, educational, or other similar purposes. These amounts were determined solely on the cash receipts and disbursements method of accounting.

Distributable Amount.--The distributable amount represented the minimum payout which was required to be distributed by the end of the year following the year for which the return was filed in order to avoid payment of an excise tax for failure to distribute income currently. This amount was computed as 5 percent of net investment assets (minimum investment return), minus taxes on net investment income and unrelated business income, plus/minus allowed adjustments. (See "Net Adjustments to Distributable Amount" for a definition of allowed adjustments.)

Minimum Investment Return.--This was the aggregate fair market value of assets not used for charitable purposes, less the sum of indebtedness incurred to acquire those assets and cash held for charitable activities, multiplied by 5 percent. The minimum investment return was used as the base for calculating the "distributable amount."

Net Adjustments to Distributable Amount.--Adjustments that increased the "distributable amount" consisted of increases attributable to the income portion (as distinct from the principal portion) of distributions from split-interest trusts on amounts placed in trust after May 26, 1969. A split-interest trust was a trust which was not exempt from tax, not all of whose interests were devoted to charitable, religious, educational, and like purposes, and which had amounts in trust for which a charitable contribution deduction was allowed.

Adjustments that decreased the distributable amount were the result of income required to be accumulated as part of an organization's governing instrument. This applied to foundations organized before May 27, 1969, whose governing instrument continued to require the accumulation after a judicial proceeding to change the governing instrument was terminated.

Nonoperating Foundation.--Nonoperating foundations were organizations that carried on their charitable activities in an indirect manner by making grants, in general, to other organizations that were directly engaged in charitable activities, rather than engaging in charitable activities themselves. Nonoperating foundations were subject to an excise tax (and possible additional penalties) for failure to distribute, within a required time period, an annual minimum amount for charitable purposes.

Operating Foundations.--Operating foundations generally expended their income for the direct, active involvement in a tax-exempt activity, such as operating a library or museum, or conducting scientific research. To qualify as an operating foundation for a particular taxable year, a private foundation had to spend at least 85 percent of the lesser of its adjusted net income or minimum investment return on exempt-purpose activities (the "income test") and, in addition, satisfy one of three other tests termed the "assets test," the "endowment test," and the "support test." Operating foundations were excepted from the income distribution requirements and related excise taxes applicable to private foundations. Distributions made by a private foundation to an operating foundation qualified toward meeting the distributable amount. (Distributions made to nonoperating foundations were subject to a number of strict conditions and restrictions.) Additionally, donors to operating foundations could receive the 50-percent charitable contributions deduction (reduced to 30 percent for contributions to nonoperating foundations) provided under the Internal Revenue Code.

Private Foundations.--Private foundations were nonprofit corporations, associations or trusts with a narrow source of funds which operated or supported social, educational, scientific, charitable, religious and other programs dedicated to improving the general welfare of society. By Internal Revenue definition, a private foundation was an organization which qualified for tax exempt status under Internal Revenue Code section 501(c)(3) and was not a church; school; hospital; medical research organization; an organization with broad public support (public charity); an organization which was operated by, or in connection with, any of the above described organizations or an organization which tested for public safety. The primary difference between foundations and public charities lay in the sources of their funding. Foundations usually received their funds from an individual, a family or a corporation, while, as their name implies, public charities' funds were derived mainly from a large number of sources within the general public.

Sales of Capital Assets.--This item represented the net gain or loss from the sale of foundation assets, exclusive of those used for business purposes. Included was profit or loss from sale of items of an investment nature such as securities, land, buildings, or equipment. Gain or loss reflected the amount shown on the books of the foundation and included any gain or loss from the sale of property used for exempt purposes. Gain or loss from the sale of business assets was included in gross profit from business activities.

Value of Noncharitable Assets (Investment Assets).--For purposes of calculating "minimum investment return," only the assets that were not used or held for use for exempt purposes entered into the computation. An asset was not used directly in carrying out the foundation's exempt purpose if the asset was not used in the carrying on of a charitable, educational or other similar function which gave rise to the exempt status of the foundation.

NOTES AND REFERENCES

- [1] See "Data Sources and Limitations" section of this article for a description of foundation accounting periods covered by the 1983 study.
- [2] See Riley, Margaret, "Private Foundation Information Returns, 1982," Statistics of Income Bulletin, Fall 1985, pp. 1-27. Certain data published for 1982 have been revised and are used for comparison to 1983 data cited in this article. Updated 1982 data are available upon request from the Director, Statistics of Income Division D:R:S, Internal Revenue Service, Washington, DC 20224.
- [3] The required minimum amount is called the "distributable amount" and is defined, along with other terms used throughout this article, in the "Explanation of Selected Terms" section.
- [4] The \$5.2 billion expended for charitable purposes included all related administrative expenses. Effective January 1, 1985, a ceiling was placed on the amount of grant-related administrative expenses which a foundation could apply toward the required distribution.
- Also included in the \$5.2 billion expenditure was \$0.6 billion spent by operating foundations, which were not subject to the minimum distribution requirement because they made distributions directly for the active conduct of tax-exempt activities.
- [5] If an organization failed to meet the Internal Revenue Service's requirements for retaining its public charity status, it was reclassified as a private foundation. Most often, these reclassified organizations continued to operate as public charities, operating programs or providing direct services as opposed to making grants to accomplish a charitable purpose. Perhaps many of these organizations could have qualified as operating foundations, but had not requested such status from the Internal Revenue Service.
- [6] All references to assets in this article are at their fair market value unless otherwise stated.
- [7] Fundacao Calouste Gulbenkian, a foreign private foundation not listed in Figure B, held assets worth \$862.2 million and paid out \$26.1 million in grants for 1983.
- [8] The Washington Post, "Business Outlook 1984", January 8, 1984, p. K5.
- [9] U.S. Department of Commerce, Bureau of Economic Analysis, Business Conditions Digest, October 1986, p. 59.
- [10] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income-- Individual Income Tax Returns, for 1982 and 1983, Table 1.3.
- [11] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income-- Corporation Income Tax Returns, for 1982 and 1983, Table 2.
- [12] Capital gains (less losses to the extent of the gains) were included in the computation of net investment income, upon which an excise tax was levied for most foundations. Generally, for 1983 the excise tax was 2 percent for domestic foundations and 4 percent for foreign foundations.
- [13] All inflation-adjusted figures cited in this article were derived using the Gross National Product Implicit Price Deflator. See Council of Economic Advisors, Economic Report of the President, February 1986, Table B-3.

A Private Foundation Profile for 1983

Table 1. — Number of Foundations, Total Revenue and Total Expenses, Net Investment Income and Tax, Total Assets, Net Worth, and Distributions, by Type of Foundation and Size of Total Fair Market Value of Assets, 1983

[Money amounts are in thousands of dollars]

Size of total fair market value of assets	Number of returns	Total revenue		Total expenses		Disbursements for exempt purposes		Qualifying contributions, gifts, and grants paid		Excess of revenue over expenses	
		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)
All foundations, total	29,863	29,054	12,131,748	28,385	5,882,752	27,927	5,155,188	25,465	4,363,354	29,098	6,248,995
Zero or unreported	*152	*152	*609	*152	*609	*152	*609	*152	*609	—	—
\$1 under \$100,000	13,687	12,927	320,347	12,318	313,165	12,118	307,444	10,444	282,644	13,231	7,181
\$100,000 under \$1,000,000	10,878	10,830	837,800	10,782	619,944	10,589	579,417	10,156	538,686	10,734	217,856
\$1,000,000 under \$10,000,000	4,237	4,237	2,601,524	4,225	1,560,088	4,166	1,372,402	3,871	1,092,491	4,225	1,041,436
\$10,000,000 under \$25,000,000	542	542	1,124,940	542	720,921	540	629,643	505	549,785	542	404,019
\$25,000,000 under \$50,000,000	182	182	991,755	182	556,923	179	475,653	165	389,385	182	434,832
\$50,000,000 under \$100,000,000	91	91	1,014,602	91	516,115	90	439,028	81	366,994	91	498,487
\$100,000,000 or more	93	93	5,240,171	93	1,594,987	93	1,350,994	91	1,142,760	93	3,645,184
Nonoperating foundations, total	27,076	26,267	10,256,677	25,598	5,194,900	25,225	4,598,058	24,233	4,264,906	26,463	5,061,776
Zero or unreported	*152	*152	*609	*152	*609	*152	*609	*152	*609	—	—
\$1 under \$100,000	12,014	11,253	304,439	10,644	291,361	10,444	286,707	9,835	279,704	11,709	13,078
\$100,000 under \$1,000,000	10,252	10,204	779,086	10,156	567,043	10,012	537,407	9,675	527,395	10,108	212,042
\$1,000,000 under \$10,000,000	3,848	3,848	2,133,043	3,836	1,235,914	3,812	1,100,035	3,777	1,041,910	3,836	897,128
\$10,000,000 under \$25,000,000	486	486	1,043,992	486	650,088	485	577,627	478	538,028	486	393,903
\$25,000,000 under \$50,000,000	161	161	875,824	161	496,411	158	426,345	155	385,538	161	379,413
\$50,000,000 under \$100,000,000	77	77	928,640	77	459,824	76	390,341	75	360,446	77	468,815
\$100,000,000 or more	86	86	4,191,045	86	1,493,649	86	1,278,987	86	1,131,277	86	2,697,396
Operating foundations, total	2,787	2,787	1,875,072	2,787	687,852	2,702	557,130	1,232	98,447	2,635	1,187,219
Zero or unreported	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	1,674	1,674	15,908	1,674	21,804	1,674	20,736	609	2,940	1,522	-5,897
\$100,000 under \$1,000,000	626	626	58,715	626	52,901	577	42,010	481	11,291	626	5,814
\$1,000,000 under \$10,000,000	390	390	468,481	390	324,173	354	272,367	94	50,581	390	144,308
\$10,000,000 under \$25,000,000	56	56	80,948	56	70,832	55	52,016	27	11,758	56	10,116
\$25,000,000 under \$50,000,000	21	21	115,931	21	60,512	21	49,308	10	3,847	21	55,419
\$50,000,000 under \$100,000,000	14	14	56,963	14	56,291	14	48,687	6	6,548	14	29,672
\$100,000,000 or more	7	7	1,049,126	7	101,338	7	72,006	5	11,482	7	947,788
Grantmaking foundations, total	25,465	25,009	11,377,015	25,465	5,384,078	25,465	4,812,173	25,465	4,363,354	25,205	5,992,936
Zero or unreported	*152	*152	*609	*152	*609	*152	*609	*152	*609	—	—
\$1 under \$100,000	10,444	9,987	301,366	10,444	292,900	10,444	288,073	10,444	282,644	10,444	8,465
\$100,000 under \$1,000,000	10,156	10,156	809,099	10,156	607,479	10,156	571,528	10,156	538,686	10,060	201,620
\$1,000,000 under \$10,000,000	3,871	3,871	2,160,494	3,871	1,274,603	3,871	1,170,147	3,871	1,092,491	3,859	885,892
\$10,000,000 under \$25,000,000	505	505	1,062,388	505	660,412	505	589,778	505	549,785	505	401,976
\$25,000,000 under \$50,000,000	165	165	907,221	165	501,212	165	436,475	165	389,385	165	406,010
\$50,000,000 under \$100,000,000	81	81	952,103	81	479,491	81	412,998	81	366,994	81	472,613
\$100,000,000 or more	91	91	5,183,735	91	1,567,374	91	1,342,565	91	1,142,760	91	3,616,361
Grantmaking-nonoperating foundations, total	24,233	23,776	10,120,844	24,233	5,117,031	24,233	4,571,802	24,233	4,264,906	23,973	5,003,812
Zero or unreported	*152	*152	*609	*152	*609	*152	*609	*152	*609	—	—
\$1 under \$100,000	9,835	9,379	298,887	9,835	289,746	9,835	285,097	9,835	279,704	9,835	9,141
\$100,000 under \$1,000,000	9,675	9,675	758,608	9,675	561,784	9,675	535,937	9,675	527,395	9,579	196,824
\$1,000,000 under \$10,000,000	3,777	3,777	2,075,980	3,777	1,209,425	3,777	1,099,510	3,777	1,041,910	3,765	866,555
\$10,000,000 under \$25,000,000	478	478	1,025,522	478	634,898	478	568,100	478	538,028	478	390,624
\$25,000,000 under \$50,000,000	155	155	857,633	155	474,742	155	414,535	155	385,538	155	382,892
\$50,000,000 under \$100,000,000	75	75	912,560	75	452,180	75	389,028	75	360,446	75	460,380
\$100,000,000 or more	86	86	4,191,045	86	1,493,649	86	1,278,987	86	1,131,277	86	2,697,396
Nongrantmaking-nonoperating foundations, total	2,843	2,490	135,833	1,365	77,869	992	26,256	—	—	2,490	57,964
Zero or unreported	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	2,179	1,874	5,552	*809	*1,615	*609	*1,611	—	—	1,874	3,937
\$100,000 under \$1,000,000	577	529	20,477	481	5,259	*337	*1,469	—	—	529	15,218
\$1,000,000 under \$10,000,000	*71	*71	*57,063	*59	*26,480	*35	*525	—	—	*71	*30,573
\$10,000,000 under \$25,000,000	8	8	18,470	8	15,191	7	9,527	—	—	8	3,279
\$25,000,000 under \$50,000,000	6	6	18,191	6	21,669	3	11,810	—	—	6	-3,479
\$50,000,000 under \$100,000,000	2	2	16,080	2	7,644	1	1,313	—	—	2	8,436
\$100,000,000 or more	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

A Private Foundation Profile for 1983

Table 1. — Number of Foundations, Total Revenue and Total Expenses, Net Investment Income and Tax, Total Assets, Net Worth, and Distributions, by Type of Foundation and Size of Total Fair Market Value of Assets, 1983 — Continued

[Money amounts are in thousands of dollars]

Size of total fair market value of assets	Net revenue		Net investment income		Net gain or loss from sales of capital assets		Excise tax on net investment income				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total amount	Domestic organizations		Foreign organizations	
								Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All foundations, total	16,941	6,734,304	25,171	8,339,443	8,297	4,227,439	166,848	25,145	165,965	8	882
Zero or unreported	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	6,231	39,739	9,531	35,632	*1,217	*11,525	710	9,531	710	—	—
\$100,000 under \$1,000,000	6,664	330,528	10,589	358,329	3,869	107,743	7,165	10,589	7,165	—	—
\$1,000,000 under \$10,000,000	3,290	1,214,666	4,155	1,340,982	2,472	441,729	26,819	4,143	26,819	—	—
\$10,000,000 under \$25,000,000	435	484,224	537	781,551	438	303,742	15,631	532	15,604	2	27
\$25,000,000 under \$50,000,000	158	481,232	176	690,671	143	280,464	13,810	171	13,694	3	117
\$50,000,000 under \$100,000,000	80	524,512	91	678,910	75	286,219	13,585	90	13,571	1	14
\$100,000,000 or more	83	3,659,403	93	4,453,368	82	2,796,017	89,127	90	88,403	2	724
Nonoperating foundations, total	15,787	5,489,025	23,185	7,009,617	7,746	3,297,002	140,566	23,173	139,684	8	882
Zero or unreported	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	5,775	39,002	8,618	32,965	*1,065	*11,349	657	8,618	657	—	—
\$100,000 under \$1,000,000	6,327	322,675	9,964	345,580	3,725	105,492	6,910	9,964	6,910	—	—
\$1,000,000 under \$10,000,000	3,006	1,048,936	3,800	1,236,374	2,283	406,615	24,727	3,800	24,727	—	—
\$10,000,000 under \$25,000,000	395	460,046	484	740,963	408	293,029	14,832	480	14,805	2	27
\$25,000,000 under \$50,000,000	139	425,589	156	594,325	126	222,113	11,884	151	11,767	3	117
\$50,000,000 under \$100,000,000	68	481,358	77	609,136	63	255,415	12,190	76	12,176	1	14
\$100,000,000 or more	77	2,711,419	86	3,450,276	76	2,002,989	69,368	84	68,644	2	724
Operating foundations, total	1,154	1,245,279	1,987	1,329,826	550	930,438	26,281	1,973	26,281	—	—
Zero or unreported	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	*457	*737	*913	*2,668	*152	*176	*53	*913	*53	—	—
\$100,000 under \$1,000,000	*337	*7,853	626	12,749	*144	*2,250	255	626	255	—	—
\$1,000,000 under \$10,000,000	283	165,730	354	104,609	189	35,114	2,092	342	2,092	—	—
\$10,000,000 under \$25,000,000	41	24,178	53	40,588	30	10,713	799	52	799	2	27
\$25,000,000 under \$50,000,000	19	55,643	20	96,346	17	58,351	1,927	20	1,927	3	117
\$50,000,000 under \$100,000,000	12	43,154	14	69,774	12	30,805	1,395	14	1,395	1	14
\$100,000,000 or more	6	947,984	7	1,003,092	6	793,029	19,760	6	19,760	—	—
Grantmaking foundations, total	14,314	6,414,555	22,414	8,091,673	7,798	4,133,110	162,182	22,405	161,326	5	857
Zero or unreported	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	4,357	35,064	7,705	32,228	*1,217	*11,525	642	7,705	642	—	—
\$100,000 under \$1,000,000	6,231	310,493	10,012	347,518	3,581	106,020	6,949	10,012	6,949	—	—
\$1,000,000 under \$10,000,000	3,018	1,032,727	3,859	1,251,964	2,307	410,162	25,039	3,859	25,039	—	—
\$10,000,000 under \$25,000,000	411	470,480	503	757,491	412	295,796	15,150	499	15,123	2	27
\$25,000,000 under \$50,000,000	144	444,899	163	628,831	133	242,975	12,568	160	12,463	1	105
\$50,000,000 under \$100,000,000	72	490,310	81	649,691	67	277,278	12,994	81	12,994	—	—
\$100,000,000 or more	81	3,630,581	91	4,423,950	81	2,789,353	88,841	89	88,117	2	724
Grantmaking-nonoperating foundations, total	13,622	5,411,241	21,336	6,985,530	7,427	3,293,134	140,072	21,328	139,216	5	857
Zero or unreported	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	4,053	35,059	7,248	30,594	*1,065	*11,349	610	7,248	610	—	—
\$100,000 under \$1,000,000	5,942	303,889	9,531	335,485	3,436	103,770	6,708	9,531	6,708	—	—
\$1,000,000 under \$10,000,000	2,959	1,012,604	3,765	1,234,489	2,259	406,523	24,689	3,765	24,689	—	—
\$10,000,000 under \$25,000,000	390	453,970	478	735,147	403	290,985	14,716	475	14,688	2	27
\$25,000,000 under \$50,000,000	135	421,671	153	592,664	125	222,109	11,845	150	11,739	1	105
\$50,000,000 under \$100,000,000	67	472,629	75	606,875	62	255,409	12,137	75	12,137	—	—
\$100,000,000 or more	77	2,711,419	86	3,450,276	76	2,002,989	69,368	84	68,644	2	724
Nongrantmaking-nonoperating foundations, total	2,164	77,784	1,849	24,087	319	3,867	494	1,845	468	3	26
Zero or unreported	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	1,722	3,943	*1,370	*2,370	—	—	47	*1,370	*47	—	—
\$100,000 under \$1,000,000	*385	*18,786	*433	*10,095	*289	*1,722	202	*433	*202	—	—
\$1,000,000 under \$10,000,000	*47	*36,332	*35	*1,885	*24	*92	*38	*35	*38	—	—
\$10,000,000 under \$25,000,000	5	6,077	6	5,816	5	2,044	116	5	116	—	—
\$25,000,000 under \$50,000,000	4	3,917	3	1,660	1	—	39	1	27	2	11
\$50,000,000 under \$100,000,000	1	8,729	2	2,261	1	—	52	1	38	1	14
\$100,000,000 or more	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

A Private Foundation Profile for 1983

Table 1.— Number of Foundations, Total Revenue and Total Expenses, Net Investment Income and Tax, Total Assets, Net Worth, and Distributions, by Type of Foundation and Size of Total Fair Market Value of Assets, 1983—Continued

[Money amounts are in thousands of dollars]

Size of total fair market value of assets	Total assets (book value)		Investments in securities (book value)		Total assets (fair market value)		Investments in securities (fair market value)		Net worth	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All foundations, total	29,710	56,767,740	18,737	42,115,499	29,710	71,934,891	18,360	54,516,887	29,709	53,818,344
Zero or unreported	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	13,687	388,770	5,622	161,438	13,687	398,699	5,574	175,702	13,687	365,113
\$100,000 under \$1,000,000	10,878	3,380,124	8,520	1,979,152	10,878	3,764,742	8,280	2,246,440	10,878	3,325,497
\$1,000,000 under \$10,000,000	4,237	11,874,029	3,717	7,594,392	4,237	14,053,799	3,634	9,052,793	4,237	11,270,480
\$10,000,000 under \$25,000,000	542	6,483,997	518	4,810,374	542	8,206,650	518	6,322,191	541	6,178,848
\$25,000,000 under \$50,000,000	182	5,370,811	176	4,028,453	182	6,438,926	172	4,772,081	182	5,025,326
\$50,000,000 under \$100,000,000	91	5,170,681	91	4,175,745	91	6,457,898	89	5,024,375	91	4,871,139
\$100,000,000 or more	93	24,099,329	93	19,365,944	93	32,614,178	93	26,923,305	93	22,781,941
Nonoperating foundations, total	26,924	49,579,720	17,513	37,731,514	26,924	63,528,018	17,030	49,693,234	26,923	47,267,904
Zero or unreported	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	12,014	340,235	5,166	143,685	12,014	349,483	4,966	147,020	12,014	316,579
\$100,000 under \$1,000,000	10,252	3,156,971	8,135	1,926,814	10,252	3,528,556	7,943	2,190,215	10,252	3,113,823
\$1,000,000 under \$10,000,000	3,848	10,277,212	3,421	6,872,872	3,848	12,175,949	3,339	8,213,639	3,848	9,986,405
\$10,000,000 under \$25,000,000	486	5,818,615	471	4,468,743	486	7,441,049	470	5,925,677	485	5,595,034
\$25,000,000 under \$50,000,000	161	4,743,314	156	3,662,112	161	5,703,788	152	4,352,201	161	4,483,736
\$50,000,000 under \$100,000,000	77	4,480,292	77	3,641,122	77	5,513,576	75	4,324,752	77	4,195,797
\$100,000,000 or more	86	20,763,081	86	17,016,168	86	28,915,617	86	24,539,730	86	19,576,531
Operating foundations, total	2,787	7,188,020	1,224	4,383,984	2,787	8,406,873	1,329	4,823,654	2,787	6,550,440
Zero or unreported	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	1,674	48,534	*457	*17,754	1,674	49,216	*609	*28,682	1,674	48,534
\$100,000 under \$1,000,000	626	223,152	*385	*52,338	626	236,186	*337	*56,226	626	211,674
\$1,000,000 under \$10,000,000	390	1,596,817	295	721,520	390	1,877,850	295	839,155	390	1,284,076
\$10,000,000 under \$25,000,000	56	665,382	47	341,632	56	765,601	48	396,513	56	583,814
\$25,000,000 under \$50,000,000	21	627,497	20	366,341	21	735,139	20	419,880	21	541,590
\$50,000,000 under \$100,000,000	14	690,388	14	534,624	14	944,321	14	699,623	14	675,342
\$100,000,000 or more	7	3,336,249	7	2,349,776	7	3,798,561	7	2,383,575	7	3,205,410
Grantmaking foundations, total	25,313	53,273,520	17,505	40,444,193	25,313	67,886,459	17,176	52,637,095	25,312	50,967,855
Zero or unreported	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	10,444	311,886	5,118	139,502	10,444	332,433	5,118	163,614	10,444	288,229
\$100,000 under \$1,000,000	10,156	3,159,887	8,135	1,905,011	10,156	3,528,284	7,895	2,173,846	10,156	3,119,947
\$1,000,000 under \$10,000,000	3,871	10,440,230	3,433	6,919,774	3,871	12,424,872	3,351	8,288,784	3,871	10,173,482
\$10,000,000 under \$25,000,000	505	6,010,053	486	4,608,313	505	7,664,116	486	6,078,649	504	5,807,987
\$25,000,000 under \$50,000,000	165	4,859,622	161	3,779,914	165	5,863,690	157	4,496,399	165	4,667,211
\$50,000,000 under \$100,000,000	81	4,702,456	81	3,886,402	81	5,823,880	79	4,668,517	81	4,412,615
\$100,000,000 or more	91	23,789,385	91	19,205,277	91	32,249,185	91	26,767,287	91	22,498,383
Grantmaking-nonoperating foundations, total	24,081	48,775,510	16,714	37,432,971	24,081	62,653,707	16,280	49,357,409	24,080	46,706,653
Zero or unreported	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	9,835	283,175	4,814	124,204	9,835	302,858	4,661	137,205	9,835	259,518
\$100,000 under \$1,000,000	9,675	2,978,387	7,750	1,852,673	9,675	3,333,750	7,558	2,117,620	9,675	2,949,925
\$1,000,000 under \$10,000,000	3,777	10,103,600	3,374	6,835,245	3,777	12,003,887	3,292	8,177,562	3,777	9,916,422
\$10,000,000 under \$25,000,000	478	5,699,484	464	4,411,540	478	7,304,277	463	5,852,618	477	5,519,271
\$25,000,000 under \$50,000,000	155	4,595,423	151	3,590,540	155	5,531,199	147	4,255,931	155	4,416,633
\$50,000,000 under \$100,000,000	75	4,352,361	75	3,602,601	75	5,362,117	73	4,276,743	75	4,068,353
\$100,000,000 or more	86	20,763,081	86	17,016,168	86	28,915,617	86	24,539,730	86	19,576,531
Nongrantmaking-nonoperating foundations, total	2,843	804,210	799	298,543	2,843	874,311	751	335,824	2,843	561,251
Zero or unreported	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	2,179	57,061	*352	*19,480	2,179	46,625	*304	*9,815	2,179	57,061
\$100,000 under \$1,000,000	577	178,584	*385	*74,141	577	194,806	*385	*72,594	577	163,897
\$1,000,000 under \$10,000,000	*71	*173,612	*47	*37,627	*71	*172,062	*47	*36,077	*71	*69,983
\$10,000,000 under \$25,000,000	8	119,131	7	57,203	8	136,771	7	73,059	8	75,763
\$25,000,000 under \$50,000,000	6	147,890	5	71,572	6	172,588	5	96,270	6	67,102
\$50,000,000 under \$100,000,000	2	127,932	2	38,520	2	151,459	2	48,009	2	127,444
\$100,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

A Private Foundation Profile for 1983

Table 1. — Number of Foundations, Total Revenue and Total Expenses, Net Investment Income and Tax, Total Assets, Net Worth, and Distributions, by Type of Foundation and Size of Total Fair Market Value of Assets, 1983 — Continued

(Money amounts are in thousands of dollars)

Size of total fair market value of assets	Minimum investment return		Distributable amount		Qualifying distributions		Undistributed income for 1983		Excess distributions carryover to 1984	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All foundations, total	26,438	3,213,527	24,742	2,836,073	27,807	5,616,135	6,252	691,016	19,469	5,184,976
Zero or unreported	—	—	—	—	*152	*609	—	—	—	—
\$1 under \$100,000	10,796	16,857	10,035	14,813	11,966	307,264	2,483	3,563	8,618	463,782
\$100,000 under \$1,000,000	10,686	171,002	10,108	157,221	10,589	591,371	2,117	22,461	7,943	1,031,663
\$1,000,000 under \$10,000,000	4,072	608,653	3,800	553,772	4,202	1,502,412	1,336	137,041	2,428	1,971,196
\$10,000,000 under \$25,000,000	527	369,887	482	336,166	538	677,509	182	78,159	297	644,000
\$25,000,000 under \$50,000,000	175	283,556	154	247,262	178	509,333	58	55,912	99	382,375
\$50,000,000 under \$100,000,000	90	290,046	76	250,190	90	457,460	30	70,483	46	248,171
\$100,000,000 or more	93	1,473,526	86	1,276,648	93	1,570,177	46	323,397	38	443,789
Nonoperating foundations, total	24,543	2,947,226	24,742	2,836,073	25,802	4,834,702	6,252	691,016	19,317	5,184,720
Zero or unreported	—	—	—	—	*152	*609	—	—	—	—
\$1 under \$100,000	9,883	15,293	10,035	14,813	10,292	286,479	2,483	3,563	8,466	463,526
\$100,000 under \$1,000,000	10,060	162,310	10,108	157,221	10,012	545,918	2,117	22,461	7,943	1,031,663
\$1,000,000 under \$10,000,000	3,800	562,419	3,800	553,772	3,824	1,196,130	1,336	137,041	2,428	1,971,196
\$10,000,000 under \$25,000,000	482	350,378	482	336,166	483	582,921	182	78,159	297	644,000
\$25,000,000 under \$50,000,000	155	257,795	154	247,262	157	427,533	58	55,912	99	382,375
\$50,000,000 under \$100,000,000	76	254,844	76	250,190	76	397,780	30	70,483	46	248,171
\$100,000,000 or more	86	1,344,089	86	1,276,648	86	1,397,332	46	323,397	38	443,789
Operating foundations, total	1,896	266,301	—	—	2,726	781,433	—	—	*152	*256
Zero or unreported	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	*913	*1,564	—	—	1,674	20,785	—	—	*152	*256
\$100,000 under \$1,000,000	626	8,692	—	—	577	45,454	—	—	—	—
\$1,000,000 under \$10,000,000	272	46,234	—	—	378	306,282	—	—	—	—
\$10,000,000 under \$25,000,000	45	19,509	—	—	55	94,588	—	—	—	—
\$25,000,000 under \$50,000,000	20	25,761	—	—	21	81,800	—	—	—	—
\$50,000,000 under \$100,000,000	14	35,103	—	—	14	59,680	—	—	—	—
\$100,000,000 or more	7	129,437	—	—	7	172,844	—	—	—	—
Grantmaking foundations, total	23,497	3,114,052	22,636	2,822,059	25,463	5,163,457	5,147	687,195	18,466	5,093,440
Zero or unreported	—	—	—	—	*152	*609	—	—	—	—
\$1 under \$100,000	8,770	14,805	8,466	13,395	10,444	288,073	1,570	2,992	7,961	456,505
\$100,000 under \$1,000,000	10,060	165,128	9,627	151,990	10,156	583,483	1,973	21,110	7,606	1,009,277
\$1,000,000 under \$10,000,000	3,836	569,185	3,753	551,745	3,871	1,267,224	1,289	135,421	2,428	1,971,196
\$10,000,000 under \$25,000,000	497	358,268	477	333,474	504	608,651	182	78,159	291	596,841
\$25,000,000 under \$50,000,000	163	271,071	152	246,629	164	439,876	58	55,912	96	367,661
\$50,000,000 under \$100,000,000	81	272,537	75	248,177	81	426,210	29	70,204	46	248,171
\$100,000,000 or more	91	1,463,057	86	1,276,648	91	1,549,331	46	323,397	38	443,789
Grantmaking-nonoperating foundations, total	22,436	2,932,752	22,636	2,822,059	24,231	4,805,036	5,147	687,195	18,314	5,093,184
Zero or unreported	—	—	—	—	*152	*609	—	—	—	—
\$1 under \$100,000	8,313	13,836	8,466	13,395	9,835	285,097	1,570	2,992	7,809	456,249
\$100,000 under \$1,000,000	9,579	156,876	9,627	151,990	9,675	544,448	1,973	21,110	7,606	1,009,277
\$1,000,000 under \$10,000,000	3,753	560,355	3,753	551,745	3,777	1,195,589	1,289	135,421	2,428	1,971,196
\$10,000,000 under \$25,000,000	477	347,570	477	333,474	477	570,600	182	78,159	291	596,841
\$25,000,000 under \$50,000,000	153	257,134	152	246,629	154	415,723	58	55,912	96	367,661
\$50,000,000 under \$100,000,000	75	252,892	75	248,177	75	395,639	29	70,204	46	248,171
\$100,000,000 or more	86	1,344,089	86	1,276,648	86	1,397,332	46	323,397	38	443,789
Nongrantmaking-nonoperating foundations, total	2,106	14,474	2,106	14,014	851	29,665	1,106	3,821	1,003	91,536
Zero or unreported	—	—	—	—	—	—	—	—	—	—
\$1 under \$100,000	1,570	1,457	1,570	1,418	*457	*1,383	*913	*571	*657	*7,277
\$100,000 under \$1,000,000	481	5,433	481	5,231	*337	*1,469	*1,444	*1,351	*337	*22,386
\$1,000,000 under \$10,000,000	*47	*2,064	*47	*2,026	*47	*541	*47	*1,619	—	—
\$10,000,000 under \$25,000,000	5	2,808	5	2,692	6	12,321	—	—	6	47,159
\$25,000,000 under \$50,000,000	2	661	2	633	3	11,810	—	—	3	14,714
\$50,000,000 under \$100,000,000	1	2,052	1	2,013	1	2,141	1	280	—	—
\$100,000,000 or more	—	—	—	—	—	—	—	—	—	—

N/A - Not applicable.

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

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

A. Private Foundation Profile for 1983

Table 2.—All Foundations: Balance Sheets and Income Statements, by Size of Total Book Value of Assets, 1983

(Money amounts are in thousands of dollars)

Item	Total	Size of total book value of assets							
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	29,863	*152	13,847	10,971	4,195	390	166	79	62
Total assets (Book value)	56,767,740	—	390,361	3,570,162	13,200,806	6,068,919	5,731,464	5,535,153	22,270,876
Cash, total.....	6,089,118	—	163,594	795,693	2,057,371	652,072	495,884	525,833	1,398,670
Non-interest bearing accounts.....	709,312	—	67,239	145,956	332,768	72,596	45,962	21,731	23,061
Savings and temporary cash investments.....	5,379,805	—	96,356	649,737	1,724,604	579,476	449,922	504,102	1,375,609
Accounts receivable, net.....	282,589	—	*6,323	16,937	77,883	19,484	13,635	21,215	127,113
Pledges receivable, net.....	22,411	—	—	*1,681	*187	20,543	—	—	—
Grants receivable.....	64,566	—	—	*6,188	*54,104	1,222	503	—	2,550
Receivables due from disqualified persons.....	4,472	—	—	*3,686	*131	639	—	12	4
Other notes and loans receivable, net.....	641,251	—	*875	64,538	276,698	110,425	84,920	64,391	39,404
Inventories.....	13,284	—	—	*389	7,802	1,204	1,404	377	2,700
Prepaid expenses and deferred charges.....	24,947	—	—	*87	20,035	1,143	1,832	926	924
Investments, total.....	46,975,954	—	198,349	2,521,522	9,803,838	4,926,190	4,868,145	4,574,890	20,083,020
Securities.....	42,115,499	—	164,327	2,094,767	8,740,446	4,411,811	4,362,809	4,272,295	18,069,043
Land, buildings, and equipment (Less accumulated depreciation).....	2,250,647	—	*13,599	101,244	215,359	140,835	125,607	95,034	1,558,970
Mortgage loans.....	448,976	—	*9,096	*21,803	103,724	57,483	57,179	36,406	163,285
Other investments.....	2,160,833	—	*11,327	303,707	744,309	316,061	322,550	171,156	291,723
Charitable-purpose land, buildings, and equipment (Less accumulated depreciation).....	1,692,687	—	*7,554	102,599	610,440	210,280	184,043	140,874	436,897
Other assets.....	956,462	—	13,666	56,844	292,315	125,719	81,097	206,633	180,187
Total liabilities	2,949,396	—	*23,656	54,680	657,661	278,480	460,174	192,140	1,282,606
Accounts payable and accrued expenses.....	313,463	—	*12,034	6,687	62,023	27,160	17,871	21,042	166,646
Grants payable.....	1,222,940	—	*2,739	*6,511	122,476	43,564	219,841	126,699	701,110
Support and revenue held for future periods.....	102,672	—	—	*4,413	*72,958	18,718	4,948	1,635	—
Loans from officers, directors, trustees, etc.....	6,610	—	—	*529	—	6,081	—	—	—
Mortgages and other notes payable.....	850,556	—	*7,609	*16,193	269,311	132,689	139,367	9,763	275,624
Other liabilities.....	453,513	—	*1,274	20,347	130,893	50,268	78,147	33,000	139,225
Net worth	53,818,344	—	366,704	3,515,482	12,543,145	5,790,439	5,271,290	5,343,013	20,988,270
Total revenue	12,131,748	*609	322,165	883,927	2,784,393	1,123,023	1,207,741	1,051,391	4,758,499
Contributions, gifts and grants received.....	3,025,097	*609	283,666	467,767	1,050,318	313,883	294,549	401,055	213,049
Membership dues and assessments.....	30,043	—	*17	*1,434	*18,239	8,070	1,491	701	91
Interest on savings and temporary cash investments.....	824,215	—	13,022	81,528	251,000	103,777	100,883	71,159	202,846
Dividends and interest from securities.....	3,209,392	—	14,533	188,107	720,859	365,731	411,022	290,702	1,218,437
Gross rents.....	177,364	—	*46	30,391	69,797	26,897	14,239	17,493	18,500
Net gain (or loss) from sale of assets.....	4,249,281	—	9,748	79,654	496,982	270,047	275,605	207,414	2,909,830
Gross profit from business activities.....	147,645	—	—	*9,306	116,448	5,746	11,198	529	4,418
Other income.....	468,711	—	931	25,739	60,749	28,871	98,754	62,339	191,328
Total expenses	5,882,752	*609	315,417	663,758	1,690,459	691,577	763,080	439,514	1,318,337
Contributions, gifts, and grants paid.....	4,450,273	*609	284,720	574,085	1,182,633	537,223	564,689	317,642	988,672
Compensation of officers.....	113,170	—	*1,220	5,743	41,187	15,593	13,653	10,526	25,248
Other salaries and wages.....	273,357	—	—	15,463	116,998	27,542	33,097	23,300	56,956
Pension plans, employee benefits.....	59,766	—	—	*1,871	14,175	5,281	7,411	5,738	25,291
Investment, legal and other professional services.....	178,809	—	2,591	13,617	55,598	19,969	19,823	16,300	50,909
Interest.....	53,770	—	*1,034	1,976	24,151	13,527	10,652	420	2,011
Taxes.....	190,298	—	849	10,310	40,822	18,905	36,588	21,391	61,434
Depreciation and depletion.....	68,442	—	*2,778	5,238	24,545	10,077	8,316	11,634	5,855
Occupancy.....	51,440	—	*821	1,574	22,631	5,717	4,338	3,164	13,195
Other expenses.....	443,427	—	21,406	33,881	167,720	37,743	64,514	29,399	88,765
Net revenue (less deficit)	6,248,995	—	6,748	220,168	1,093,934	431,445	444,661	611,877	3,440,162
Net revenue.....	6,734,304	—	39,581	332,783	1,277,940	514,075	495,896	631,952	3,442,077
Deficit.....	485,309	—	32,833	112,615	184,007	82,629	51,235	20,075	1,915
Total assets (fair market value)	71,934,891	—	428,498	4,071,826	16,459,881	8,271,854	8,409,471	7,249,207	27,044,154
Cash, total.....	6,102,081	—	163,382	794,792	2,062,037	652,980	496,646	532,722	1,399,522
Non-interest bearing accounts.....	748,378	—	74,724	162,482	343,623	73,993	45,191	24,400	23,966
Savings and temporary cash investments.....	5,353,703	—	88,658	632,309	1,718,415	578,987	451,454	508,322	1,375,557
Accounts receivable, net.....	283,103	—	*6,323	17,964	77,402	19,451	13,635	21,215	127,113
Pledges receivable, net.....	*22,071	—	—	*1,488	*100	20,484	—	—	—
Grants receivable.....	*65,389	—	—	*7,010	*54,104	1,222	503	—	2,550
Receivables due from disqualified persons.....	990	—	—	*203	*131	639	—	12	4
Other notes and loans receivable, net.....	637,959	—	*875	67,941	270,261	110,439	84,907	64,391	39,146
Inventories.....	66,287	—	—	*389	26,962	34,454	1,404	377	2,700
Prepaid expenses and deferred charges.....	95,890	—	—	*15,434	20,959	1,135	1,333	56,105	923
Investments, total.....	61,061,832	—	237,543	2,919,423	12,818,113	6,960,330	7,434,398	5,945,512	24,746,515
Securities.....	54,516,887	—	206,029	2,413,663	11,274,686	6,185,672	6,730,045	5,337,373	22,369,419
Land, buildings, and equipment (Less accumulated depreciation).....	3,543,286	—	*12,127	162,711	675,103	349,698	229,600	395,938	1,718,109
Mortgage loans.....	439,060	—	*8,060	*21,803	99,077	65,780	58,899	35,661	149,781
Other investments.....	2,562,598	—	*11,327	321,246	769,247	359,180	415,854	176,540	509,205
Charitable-purpose land, buildings, and equipment (Less accumulated depreciation).....	2,180,697	—	*7,554	185,263	734,498	249,570	298,914	161,597	543,302
Other assets.....	1,418,592	—	12,822	61,919	395,313	221,152	77,732	467,275	182,378
Beginning of year assets (book value), total	49,665,986	—	382,839	3,323,516	11,905,324	5,531,905	5,201,438	4,930,523	18,390,441
Selected beginning of year assets:									
Investments in securities.....	38,248,483	—	162,242	2,028,715	7,764,512	3,955,026	3,920,193	3,837,995	16,579,799
Investment-purpose land, buildings, and equipment (Less accumulated depreciation).....	800,839	—	*14,048	77,523	218,987	128,812	143,823	52,961	164,685

*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.

A Private Foundation Profile for 1983

Table 3. — All Foundations: Balance Sheets and Income Statements, by Size of Total Fair Market Value of Assets, 1983

[Money amounts are in thousands of dollars]

Item	Total	Size of total fair market value of assets							
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	29,863	*152	13,687	10,878	4,237	542	182	91	93
Total assets (Book value)	56,767,740	—	388,770	3,380,124	11,874,029	6,483,997	5,370,811	5,170,681	24,099,329
Cash, total.....	6,089,118	—	163,966	771,736	1,943,354	676,016	508,123	394,997	1,630,925
Non-interest bearing accounts.....	709,312	—	66,765	145,906	327,201	72,715	46,636	21,751	28,337
Savings and temporary cash investments.....	5,379,805	—	97,201	625,830	1,616,153	603,301	461,486	373,246	1,602,588
Accounts receivable, net.....	282,589	—	*6,323	16,943	66,339	29,230	13,590	16,491	133,674
Pledges receivable, net.....	22,411	—	—	*1,681	*187	20,484	59	—	—
Grants receivable.....	64,566	—	—	*6,188	*54,104	1,222	503	—	2,550
Receivables due from disqualified persons.....	4,472	—	—	*3,686	*59	711	—	12	4
Other notes and loans receivable, net.....	641,251	—	*875	65,496	271,016	106,773	85,030	54,429	57,631
Inventories.....	13,284	—	—	*389	7,802	1,129	1,155	539	2,270
Prepaid expenses and deferred charges.....	24,947	—	—	*87	19,346	1,746	1,770	775	1,223
Investments, total.....	46,975,954	—	195,471	2,355,391	8,651,232	5,316,825	4,518,628	4,457,224	21,481,163
Securities.....	42,115,499	—	161,438	1,979,152	7,594,392	4,810,374	4,028,453	4,175,745	19,365,944
Land, buildings, and equipment (Less accumulated depreciation).....	2,250,647	—	*13,599	98,838	196,281	149,404	128,396	56,873	1,607,255
Mortgage loans.....	448,976	—	*9,096	103,498	42,556	65,344	39,354	167,325	167,325
Other investments.....	2,160,833	—	*11,338	255,597	757,061	314,491	296,436	185,271	340,639
Charitable-purpose land, buildings and equipment (Less accumulated depreciation).....	1,692,687	—	*8,469	101,684	568,438	216,260	188,948	139,274	469,614
Other assets.....	956,462	—	13,666	56,844	292,151	113,602	53,004	106,918	320,276
Total liabilities	2,949,396	—	*23,656	54,626	603,549	305,149	345,485	299,542	1,317,388
Accounts payable and accrued expenses.....	313,463	—	*12,034	6,634	58,926	27,890	14,999	22,864	170,122
Grants payable.....	1,222,940	—	*2,739	*6,511	72,372	88,123	98,724	229,523	724,949
Support and revenue held for future periods.....	102,672	—	—	*4,413	*72,958	18,718	4,845	1,738	—
Loans from officers, directors, trustees, etc.....	6,610	—	—	*529	—	6,981	—	—	—
Mortgages and other notes payable.....	850,556	—	*7,809	*16,193	269,311	127,834	139,562	9,282	280,766
Other liabilities.....	453,153	—	*1,274	20,347	129,982	36,502	87,361	36,155	141,552
Net worth	53,818,344	—	365,113	3,325,497	11,270,480	6,178,848	5,025,326	4,871,139	22,781,941
Total revenue	12,131,748	*609	320,347	837,800	2,601,524	1,124,940	991,755	1,014,602	5,240,171
Contributions, gifts and grants received.....	3,025,097	*609	283,866	474,687	1,051,886	286,168	215,948	368,120	343,813
Membership dues and assessments.....	30,043	—	*17	*1,434	*18,239	8,070	1,491	701	91
Interest on savings and temporary cash investments.....	824,215	—	12,673	81,037	227,037	109,067	107,389	60,337	226,676
Dividends and interest from securities.....	3,209,392	—	13,524	174,260	618,892	377,439	305,651	287,516	1,432,110
Gross rents.....	177,364	—	—	6,705	79,569	31,598	19,516	13,596	26,380
Net gain (or loss) from sale of assets.....	4,249,281	—	9,335	76,601	418,266	282,324	266,419	220,819	2,975,518
Gross profit from business activities.....	147,645	—	—	*9,306	116,448	3,676	13,006	790	4,418
Other income.....	468,711	—	*932	13,770	71,188	26,597	62,334	62,723	231,167
Total expenses	5,882,752	*609	313,165	619,944	1,560,088	720,921	556,923	516,115	1,594,987
Contributions, gifts, and grants paid.....	4,450,273	*609	282,875	532,267	1,090,454	557,030	396,826	368,843	1,221,364
Compensation of officers.....	113,170	—	*1,220	5,396	39,377	13,227	11,127	29,322	11,227
Other salaries and wages.....	273,357	—	—	*15,102	108,963	29,799	28,395	26,786	64,312
Pension plans, employee benefits.....	59,766	—	—	*1,871	13,779	4,397	5,993	6,322	27,405
Investment, legal and other professional services.....	178,809	—	2,247	13,082	48,686	24,535	17,310	19,299	53,650
Interest.....	53,770	—	*1,034	1,976	24,151	12,920	10,930	398	2,362
Taxes.....	190,298	—	790	9,588	36,744	19,331	25,865	21,459	76,521
Depreciation and depletion.....	68,442	—	*2,778	5,238	21,645	11,096	9,411	11,226	7,049
Occupancy.....	51,440	—	*821	1,574	22,124	5,360	3,697	4,090	13,774
Other expenses.....	443,427	—	21,402	33,849	154,166	42,947	45,270	46,565	99,229
Net revenue (less deficit)	6,248,995	—	7,181	217,856	1,041,436	404,019	434,832	498,487	3,645,184
Net revenue.....	6,734,304	—	39,799	330,528	1,214,666	484,224	481,232	524,512	3,659,403
Deficit.....	485,309	—	32,558	112,672	173,230	80,205	46,400	26,025	14,219
Total assets (fair market value)	71,934,891	—	398,699	3,764,742	14,053,799	8,206,650	6,438,926	6,457,898	32,614,178
Cash, total.....	6,102,081	—	163,754	771,721	1,946,140	677,949	508,829	399,838	1,633,850
Non-interest bearing accounts.....	748,378	—	74,250	162,432	338,056	71,368	45,866	24,496	31,910
Savings and temporary cash investments.....	5,353,703	—	89,503	609,288	1,608,084	606,581	462,963	375,343	1,601,940
Accounts receivable, net.....	283,103	—	*6,323	17,079	66,750	29,230	13,557	16,491	133,674
Pledges receivable, net.....	22,071	—	—	*1,488	*100	20,484	—	—	—
Grants receivable.....	65,389	—	—	*7,010	*54,104	1,222	503	—	2,550
Receivables due from disqualified persons.....	990	—	—	*203	*59	711	—	12	4
Other notes and loans receivable, net.....	637,959	—	*875	68,898	264,579	106,787	85,017	54,429	57,373
Inventories.....	66,287	—	—	*389	26,962	1,194	34,341	539	2,862
Prepaid expenses and deferred charges.....	95,890	—	—	*15,434	20,271	1,681	1,329	55,954	1,221
Investments, total.....	61,061,832	—	207,372	2,684,248	10,560,244	6,988,390	5,500,885	5,554,421	29,566,271
Securities.....	54,516,887	—	175,702	2,246,440	9,052,793	6,322,191	4,772,081	5,024,375	26,923,305
Land, buildings, and equipment (Less accumulated depreciation).....	3,543,286	—	*12,127	156,215	629,563	255,198	328,171	301,561	1,860,451
Mortgage loans.....	439,060	—	*8,060	*21,803	98,850	50,785	65,931	40,454	153,177
Other investments.....	2,562,598	—	*11,482	259,790	779,038	360,217	334,702	188,030	629,338
Charitable-purpose land, buildings, and equipment (Less accumulated depreciation).....	2,180,697	—	*7,554	136,352	719,441	253,286	239,843	183,463	640,760
Other assets.....	1,418,592	—	12,822	61,919	395,149	125,716	54,623	192,750	575,611
Beginning of year assets (book value), total	49,665,986	—	380,815	3,132,586	10,632,438	5,987,942	4,866,615	4,674,748	19,990,843
Selected beginning of year assets:									
Investments in securities.....	38,248,483	—	163,010	1,897,131	6,672,740	4,425,413	3,548,219	3,782,938	17,759,032
Investment-purpose land, buildings, and equipment (Less accumulated depreciation).....	800,839	—	*14,048	75,117	199,224	133,462	147,181	50,558	181,250

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

A Private Foundation Profile for 1983

Table 4. — All Foundations With Total Book Value of Assets of \$10 Million or More—Summary: Number of Foundations; Total Book Value and Fair Market Value of Assets; Contributions, Gifts, and Grants Received; and Contributions, Gifts, and Grants Paid; by State, 1983

[Money amounts are in thousands of dollars]

State	Number of returns	Percent	Total assets						Contributions, gifts and grants					
			Book value			Fair market value			Received			Paid		
			Number of returns	Amount	Percent	Number of returns	Amount	Percent	Number of returns	Amount	Percent	Number of returns	Amount	Percent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
United States, total	678	100.0	678	38,233,617	100.0	678	49,496,474	100.0	304	1,222,264	100.0	630	2,266,270	100.0
Alabama	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Alaska	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Arizona	4	.6	4	126,348	.3	4	131,857	.3	2	6,987	.6	4	5,611	.2
Arkansas	2	.3	2	35,866	.1	2	41,218	.1	1	1,500	.1	2	1,686	.1
California	72	10.6	72	6,261,989	16.4	72	7,191,286	14.5	30	212,723	17.4	70	278,133	12.3
Colorado	8	1.2	8	333,217	.9	8	438,003	.9	3	1,977	.2	7	20,823	.9
Connecticut	14	2.1	14	462,260	1.2	14	618,931	1.3	11	30,949	2.5	12	57,587	2.5
Delaware	14	2.1	14	517,649	1.4	14	711,829	1.4	4	16,526	1.4	14	26,572	1.2
District of Columbia	9	1.3	9	241,483	.6	9	451,435	.9	5	231	(¹)	7	12,268	.5
Florida	14	2.1	14	423,413	1.1	14	446,689	.9	5	1,077	.1	10	22,109	1.0
Georgia	12	1.8	12	303,325	.8	12	466,254	.9	3	2,556	.2	11	17,239	.8
Hawaii	4	.6	4	70,816	.2	4	96,452	.2	—	—	—	4	4,302	.2
Idaho	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Illinois	36	5.3	36	2,939,313	7.7	36	4,367,793	8.8	23	130,718	10.7	30	154,178	6.8
Indiana	12	1.8	12	411,305	1.1	12	1,028,604	2.1	3	294	(¹)	11	64,071	2.8
Iowa	2	.3	2	44,062	.1	2	44,293	.1	2	722	.1	2	2,834	.1
Kansas	3	.4	3	49,805	.1	3	58,319	.1	1	24	(¹)	3	1,953	.1
Kentucky	2	.3	2	152,321	.4	2	152,515	.3	1	(¹)	—	2	7,537	.3
Louisiana	5	.7	5	95,265	.2	5	152,257	.3	3	443	(¹)	3	1,964	.1
Maine	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Maryland	10	1.5	10	215,960	.6	10	247,620	.5	—	7,884	.6	9	11,278	.5
Massachusetts	12	1.8	12	278,975	.7	12	375,008	.8	7	8,586	.7	8	10,385	.5
Michigan	19	2.8	19	1,603,120	4.2	19	2,118,025	4.3	7	127,330	10.4	18	155,016	6.9
Minnesota	19	2.8	19	1,368,724	3.6	19	1,451,979	2.9	9	26,234	2.1	17	74,268	3.3
Mississippi	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Missouri	18	2.7	18	498,478	1.3	18	712,244	1.4	10	65,386	5.3	16	38,272	1.7
Montana	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nebraska	5	.7	5	138,048	.4	5	151,005	.3	3	23,215	1.9	3	7,126	.3
Nevada	2	.3	2	44,375	.1	2	42,042	.1	1	100	(¹)	2	2,317	.1
New Hampshire	1	.1	1	13,143	(¹)	1	14,862	(¹)	1	2	(¹)	—	—	—
New Jersey	20	2.9	20	1,274,905	3.3	20	1,886,170	3.8	9	3,670	.3	18	47,753	2.1
New Mexico	2	.3	2	45,800	.1	2	46,660	.1	1	6,994	.6	1	1,087	(¹)
New York	174	25.7	174	11,844,762	31.0	174	13,748,294	27.8	75	162,461	13.3	169	637,543	28.1
North Carolina	11	1.6	11	562,545	1.5	11	860,276	1.7	4	533	(¹)	10	52,681	2.3
North Dakota	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ohio	29	4.3	29	695,665	1.8	29	943,120	1.9	16	46,377	3.8	28	62,684	2.8
Oklahoma	12	1.8	12	523,891	1.4	12	1,032,313	2.1	7	6,342	.5	12	44,001	1.9
Oregon	3	.4	3	202,265	.5	3	220,054	.4	1	313	(¹)	3	6,093	.3
Pennsylvania	32	4.7	32	2,293,076	6.0	32	3,917,704	7.9	10	115,617	9.5	32	161,646	7.1
Rhode Island	1	.1	1	12,176	(¹)	1	11,823	(¹)	—	—	—	1	1,330	.1
South Carolina	3	.4	3	48,659	.1	3	52,420	.1	—	—	—	3	2,978	.1
South Dakota	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Tennessee	6	.9	6	308,981	.8	6	390,126	.8	3	56,849	4.7	6	20,555	.9
Texas	60	8.8	60	2,924,366	7.6	60	3,897,854	7.9	26	124,441	10.2	58	198,276	8.7
Utah	3	.4	3	57,689	.2	3	64,199	.1	1	9,769	.8	3	4,080	.2
Vermont	1	.1	1	24,436	.1	1	25,087	.1	1	25	(¹)	1	326	(¹)
Virginia	5	.7	5	187,742	.5	5	206,381	.4	1	26	(¹)	5	12,235	.5
Washington	11	1.6	11	351,575	.9	11	407,796	.8	4	21,910	1.8	9	19,837	.9
West Virginia	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wisconsin	6	.9	6	247,622	.6	6	275,680	.6	3	1,476	.1	6	14,634	.6
Wyoming	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All others	19	N/A	19	1,372,795	N/A	19	1,478,212	N/A	5	272	N/A	13	48,609	N/A

N/A — Not applicable.

¹ Less than .05 percent.

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