

Nonprofit Charitable Organizations, 1985

By Cecelia Hilgert and Susan J. Mahler*

Nonprofit charitable organizations, those exempt under Internal Revenue Code section 501(c)(3), that filed returns for 1985 reported revenues of \$268.4 billion, of which nearly two-thirds (\$167.9 billion) was derived from the organizations' program activities. Contributions, gifts, and grants represented another 21 percent of total revenues (\$55.8 billion [See Figure A]). Total expenses were \$244.2 billion, of which \$206.6 billion was for the programs conducted. Data were obtained from the Form 990, Return of Organization Exempt from Income Tax [1]. A total of 106,449 organizations, of the 310,000 recognized by the Internal Revenue Service (IRS), were required to file returns [2].

Figure A.—Selected Data for Nonprofit Charitable Organizations, Reporting Years 1982, 1983, and 1985

[All figures are estimates—money amounts are in billions of dollars]

Item	1982	1983	1985
	(1)	(2)	(3)
Number of returns	75,738	89,052	106,449
Total assets	\$279.6	\$331.2	\$423.5
Total revenue	196.3	224.0	268.4
Contributions, gifts and grants	41.3	46.4	55.8
Dues and assessments	2.5	3.1	3.8
Program service revenue	124.4	147.5	167.9
Total expenses	181.3	207.5	244.2
Program service expenses	151.7	173.6	206.6
Fundraising services	1.7	1.8	2.2
Management and general expenses	27.4	31.8	34.6

Organizations that are tax-exempt under the Internal Revenue Code section 501(c)(3) include those with purposes that are religious, charitable, educational, health-related, or scientific, or are for the purpose of testing for public safety. Their activities are restricted only in that they must be substantially related to the exempt purpose of the organization, and they must serve the public (as opposed to private) interest. Examples of the types of organizations that meet this criteria are universities and schools, hospitals, youth organizations, United Way campaigns, community performing-arts associa-

tions, and environmental support groups. There is the stipulation that net earnings cannot flow to a private shareholder or individual, and there are restrictions on activities to influence legislation. In addition, these organizations cannot participate in any political campaign on behalf of any candidate for political office.

The Internal Revenue Code classified tax-exempt, nonprofit organizations into 25 groups, certain of which could receive tax-deductible donations. Those exempt under Code section 501(c)(3) receive the largest part of tax-deductible donations, and they are the largest providers of philanthropic goods and services. Data in this article refer only to those section 501(c)(3) organizations that are not private foundations [3]. Churches, including also a convention of churches or an association of churches, were not required to file Form 990 and are not included in these data. Asset holdings for nonprofit charitable organizations totaled \$423.5 billion for 1985. When using inflation-adjusted figures, assets increased by 20 percent over the 1983 level, the last year for which data are available [4]. Most of the assets (84 percent) were controlled by organizations with holdings of \$10,000,000 or more, representing only 5 percent of the organizations filing returns (See Figure B). These same organizations also received three-quarters of the total revenue (\$206.8 billion). Figures C and D present the top 10 501(c)(3) organizations in terms of revenues and assets, respectively, for 1985.

Nearly one-half of the returns filed were by organizations with assets of less than \$100,000; this asset-size class had 46,056 returns, an increase of 64 percent from 1983. By comparison, the 5,266 returns of organizations with assets \$10,000,000 or more were 10 percent higher than for 1983. California and New York were the leading states in terms of the number of returns filed, with 12,214 and 11,436, respectively. (Table 2 presents complete data by state.)

*Foreign Special Projects Section. Prepared under the direction of Michael Alexander, Chief.

Nonprofit Organizations, 1985

Figure B.—Nonprofit Charitable Organizations by Asset Size, Reporting Year 1985

[Money amounts are in millions of dollars]

Asset size	Number of returns	Percent	Total assets	Percent
Total	106,449	100.0	\$423,544	100.0
Under \$100,000 ^{1,2}	46,056	43.3	1,480	0.4
\$100,000 under \$500,000 ¹	29,088	27.3	6,075	1.4
\$500,000 under \$1,000,000	9,450	8.9	6,704	1.6
\$1,000,000 under \$10,000,000	16,589	15.6	53,191	12.6
\$10,000,000 under \$50,000,000	3,777	3.6	85,813	20.3
\$50,000,000 or more	1,489	1.4	270,281	63.8

¹ Estimates should be used with caution because of the small number of sample returns on which they are based.² Includes also returns with zero assets or assets not reported.

NOTE: Detail may not add to total due to rounding.

Figure C

Top Ten Section 501(c)(3)
Organizations Ranked by Total
Revenue, 1985

[Money amounts are in millions of dollars]

Name	Total Revenue
College Retirement Equities Fund	\$7,983
Teachers Insurance and Annuity Association of America	6,034
Kaiser Foundation Health Plan	3,495
New York City Health and Hospitals Corporation	2,016
Harvard College	1,706
Kaiser Foundation Hospitals	1,624
Stanford University	1,098
California Institute of Technology	1,085
University of Pennsylvania	1,009
American National Red Cross	972

Figure D

Top Ten Section 501(c)(3)
Organizations Ranked by Total
Assets, 1985

[Money amounts are in millions of dollars]

Name	Total Assets
College Retirement Equities Fund	\$24,146
Teachers Insurance and Annuity Association of America	23,159
Harvard College	5,345
Yale University	2,934
Stanford University	2,866
Columbia University	2,139
Princeton University	2,131
Kaiser Foundation Hospitals	2,051
Cornell University	1,967
Common Fund for Nonprofit Organizations	1,888

1985 FINANCIAL CHARACTERISTICS

Revenue

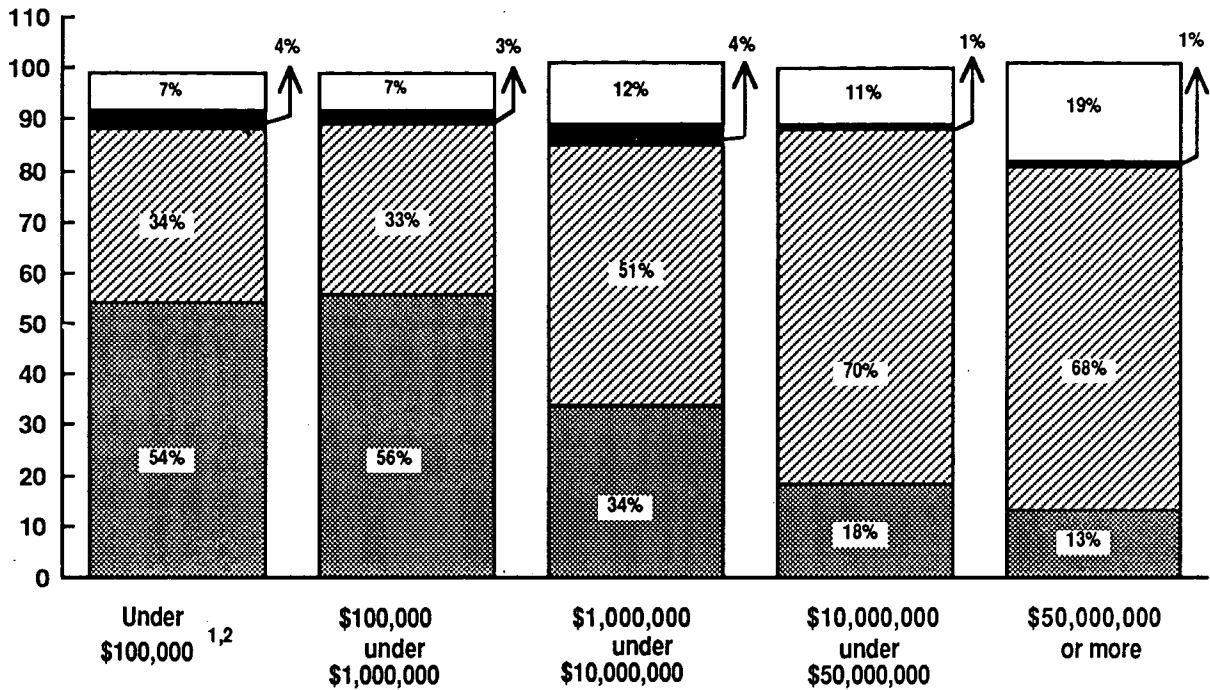
The programs operated by nonprofit charitable organizations in support of their exempt purposes generated \$167.9 billion for 1985. This source of revenue—"program service revenue"—included tuition and fees at educational institutions, hospital patient care charges (whether paid by patients or through third-party reimbursements), admission fees

collected by museums or community performing-arts events, YMCA/YWCA activity fees, and payments received for insurance and retirement coverage by selected pension and annuity funds. Program service revenue represented 63 percent of total revenue, slightly less than the 66 percent reported for 1983.

As shown in Figure E, the smaller organizations relied on program service revenue, i.e., fees, less

Figure E
Components of Revenue, by Asset Size, 1985

Percentage



- Other
- Dues and Assessments
- ▨ Program Service Revenue
- Contributions

¹Estimates should be used with caution because of the small number of returns on which they are based.
²Includes also returns with zero assets or assets not reported.

than the larger organizations did. This source accounted for one-third of total revenue of the organizations with assets of less than \$1,000,000, as compared to one-half of the revenue of the organizations with holdings of between \$1,000,000 and \$10,000,000, and over two-thirds for organizations with holdings \$10,000,000 or more.

Contributions comprised the same proportion, 21 percent, of total revenue as for 1983. This was the most frequently reported type of support, shown on four-fifths of the returns. This type of support was most important to the smaller organizations, accounting for more than one-half of the total revenue of organizations with assets of less than \$1,000,000, but decreasing to just 18 percent of the revenue of organizations with assets between \$10,000,000 and \$50,000,000, and 13 percent of the revenue for organizations with assets \$50,000,000 or more.

Figure F shows that "direct" contributions were evenly divided between \$25.3 billion in Government grants and \$24.8 billion in direct public contributions. (Indirect public support totalled \$5.7 billion.) Government grants represented a greater proportion of the total revenue of the smaller organizations. For organizations with assets of less than \$1,000,000, these grants were 35 percent of total revenue and 62 percent of total contributions received. For organizations with assets of \$10,000,000 or more, however, Government grants represented just 5 percent of total revenue. (This low percentage was because of the predominant effect of the program service revenue received by these organizations.)

Direct public support was 44 percent of the total contributions. Generally, the organizations with larger asset holdings benefited more from this type of support. Organizations with asset holdings of

Figure F.—Contributions Received by Nonprofit Charitable Organizations, by Asset Size, Reporting Year 1985

[Money amounts are in millions of dollars]

Asset size	Total contributions	Contributions received through direct support ¹	Contributions received through indirect support ²	Contributions received through Government grants
	(1)	(2)	(3)	(4)
Total	\$55,771	\$24,750	\$5,699	\$25,321
Under \$100,000 ^{3,4}	3,392	1,524	192	1,677
\$100,000 under \$500,000 ³	5,638	1,492	628	3,518
\$500,000 under \$1,000,000	6,080	1,518	325	4,237
\$1,000,000 under \$10,000,000	11,678	5,471	1,465	4,743
\$10,000,000 under \$50,000,000	10,348	6,061	1,355	2,933
\$50,000,000 or more	18,633	8,686	1,734	8,213

¹ Includes contributions, gifts, grants and bequests received directly from the public.² Includes contributions received indirectly from the public through solicitation campaigns conducted by fundraising agencies.³ Estimates should be used with caution because of the small number of sample returns on which they are based.⁴ Includes also returns with zero assets or assets not reported.

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

between \$10,000,000 and \$50,000,000 reported direct public support equalling 59 percent of total contributions, while those organizations with holdings greater than \$50,000,000 had this type of support amounting to 47 percent of total contributions. In contrast, the organizations with assets less than \$1,000,000 reported direct public support comprising 30 percent of their contributions total.

Indirect public support, the revenue received through solicitation campaigns conducted by federated fundraising agencies, was 10 percent of total contributions. The percentage of total contributions that this support comprised did not vary substantially between different size organizations.

Expenses

Expenses of nonprofit charitable organizations, including such classifications as salaries and wages, pension plan contributions, other employee benefits, interest, and rent, supplies and travel, totaled \$244.2 billion for 1985. The expenses that were attributable to the specific program activities for which the organization was created and which were the basis of the tax exemption represented 85 percent of the total. This was one percentage point greater than program service expenses had represented of total expenses in 1983. Salaries and wages were \$73.2 billion, one-quarter of total program expenses.

Management and general expenses, which pertained to the overall direction of the organization rather than to specific programs, were \$34.6 billion, representing 14 percent of total expenses. Fundraising expenses and payments to affiliates together comprised only 1 percent of total expenses. Payments to affiliates were payments to organizations closely related to the reporting agency, such as support and dues payments by local agencies to their State and national agencies.

Organizations with assets of \$10,000,000 or more accounted for three-fourths of all expenses, even

though organizations with assets of less than \$500,000 filed 71 percent of the returns with expenses reported. Table 3 presents detailed data on expenses.

Assets and Liabilities

Land, buildings, and equipment represented the major asset holdings of nonprofit charitable organizations, \$143.3 billion, accounting for one-third of total assets. For organizations with assets of \$10,000,000 or more, land, buildings, and equipment represented one-third of their total holdings. For organizations with assets of between \$1,000,000 and \$10,000,000, they accounted for 43 percent. However, for organizations with assets \$50,000,000 or more, investments in securities was the largest single component of assets (\$90.6 billion). For smaller organizations—those with assets of less than \$500,000—cash and savings represented 43 percent of their total holdings (\$3.2 billion).

Mortgages and other notes payable were the largest single liability item, \$78.2 billion for 1985. Organizations with assets \$50,000,000 or more represented 59 percent (\$46.2 billion) of that total, and organizations with asset holdings between \$10,000,000 and \$50,000,000 accounted for an additional 23 percent (\$18 billion).

The balance sheet of a tax-exempt section 501(c)(3) organization does not have an owner's equity section; instead earnings accrue to the net worth/fund balance section. The net worth/fund balance total for these organizations was \$237.2 billion, 56 percent of total assets, for 1985. In exchange for tax exemption, these organizations forfeit the privilege of paying dividends on invested capital. This is an important difference between the nonprofit charitable organizations and for-profit commercial entities [5].

TYPES OF ORGANIZATIONS

Figures G, H, and I display information available on the types of nonprofit charitable organizations

Figure G

Selected Financial Data by Major Type of Nonprofit Charitable Organization, 1985

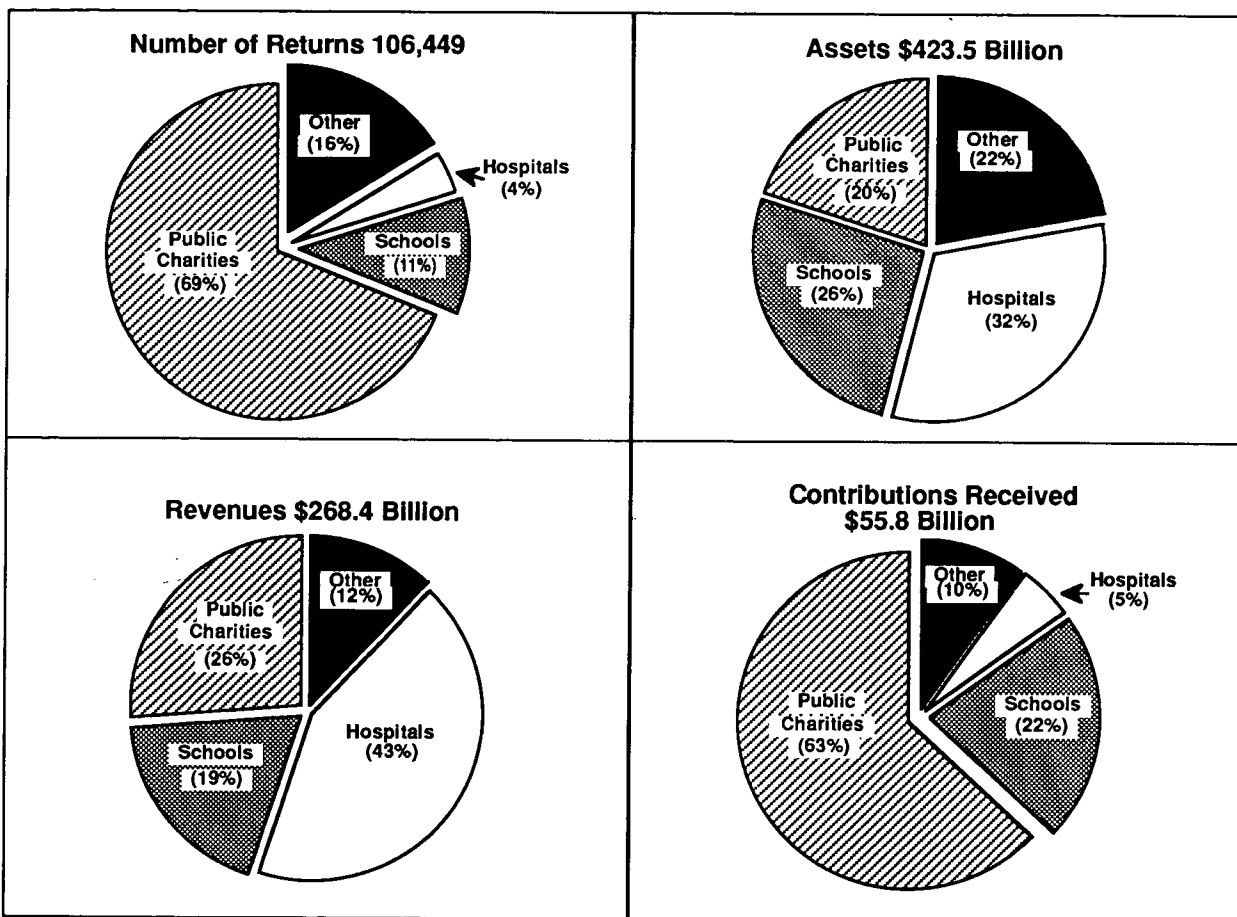


Figure H.—Selected Balance Sheet and Income Statement Items, by Type of Charitable Organization, Reporting Year 1985

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

Type of organization	Total assets	Total liabilities	Total revenue	Program service revenue	Total expenses
	(1)	(2)	(3)	(4)	(5)
Total, all charitable organizations	\$423,544	\$186,390	\$268,390	\$167,893	\$244,214
Church or religious-affiliated organization ¹	3,201	1,227	2,999	1,650	2,941
Educational institution	109,820	21,725	51,184	28,809	42,350
Hospital	135,877	67,530	115,239	102,398	107,914
Governmental unit	2,052	737	1,961	1,027	1,866
Hospital research organization	1,587	361	803	267	718
Organization supporting a public college	4,894	799	2,095	361	1,519
Publicly-supported organization	88,015	37,829	70,789	25,626	66,174
Organization supporting charitable organizations	76,924	55,686	22,703	7,460	30,203
Organization testing for public safety	189	24	141	134	123
Type not reported	985	472	471	161	406

¹ Churches are not required to file a Form 990. Most of the organizations in this category either filed voluntarily or misreported their type of organization. The estimate is, therefore, not inclusive of the majority of religious organizations.

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

that filed Form 990 for 1985. This information was based on the section of the return that asked an organization to supply a reason for its not being classified in the "less-favored" tax category of private foundation. (A private foundation is subject to an excise tax on investment income and to certain types of taxes for activities that are not allowed by the Internal Revenue Code because it has private sources of funding.)

Hospitals, educational institutions, and "publicly-supported organizations" were the major categories of nonprofit charitable organizations in terms of returns, assets, revenue, and contributions received (See Figure G). This latter group is comprised of other qualified organizations that are operated for purposes that are beneficial to the public interest and that receive support from a broad cross-section of the public. (Examples of this type of organization included United Way campaigns, American Cancer Society, community foundations, Corporation for Public Broadcasting, and the Humane Society of America.) Together, the assets of these three types of organizations totaled \$333.7 billion, their revenue, \$237.2 billion. They represented 79 percent and 88 percent, respectively, of the totals for all the nonprofit charitable organizations

Hospitals accounted for 43 percent of total revenue and 32 percent of total assets but only 4 percent of the number of returns. While publicly-supported organizations comprised 69 percent of the total returns filed, they accounted for only 26 percent of total revenue and 20 percent of asset holdings. Educational institutions accounted for 11 percent of returns but ranked second in terms of assets with 26 percent [6].

The largest asset holdings for these three major types of organizations were land, buildings, and equipment, representing 46 percent of hospital assets, 40 percent of the assets of educational institutions, and 34 percent of the assets of publicly-supported organizations. In contrast, organizations that supported public charities, of which examples included College Retirement Equities Fund, Teachers

Insurance and Annuity Association, YMCA Retirement Fund, and Julliard Musical Foundation, had nearly two-thirds of their total assets in investment securities and only 5 percent in land, buildings, and equipment.

As would be expected, program service revenue was the principal source of revenue for hospitals (89 percent of total revenue) and also for educational institutions (56 percent), but it was only 36 percent for publicly-supported organizations. These latter organizations derived one-half of their total revenue from contributions. Figure I details the types of contributions received by the major types of charitable organizations. Nearly two-thirds of all contributions was received by the publicly-supported organizations, with Government grants and direct public support comprising 88 percent of their contributions total. For these organizations, the ones with assets of less than \$10,000,000 accounted for two-thirds of the contributions received, although they accounted for 98 percent of the returns filed. Educational institutions received one-fourth of their total revenue through contributions. Hospitals, on the other hand, depended on contributions for just 2 percent of total revenue.

SUMMARY

For 1985, nonprofit charitable organizations reported total revenues of \$268.4 billion. Of that, the fees collected for program services—those activities conducted in support of the purpose for which tax exemption was granted—accounted for 63 percent. Asset holdings were \$423.5 billion, of which land, buildings, and equipment accounted for 34 percent of the total.

Contributions were \$55.8 billion. This source of revenue was particularly important to organizations with smaller asset holdings; those with holdings of less than \$1,000,000 depended on contributions for one-half of their support. Expenses totaled \$244.2 billion, of which 85 percent was in support of the program services that formed the basis of the organizations' tax exemption.

Figure I.—Contributions Received, by Major Type of Recipient Nonprofit Charitable Organization, Reporting Year 1985

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

Type of organization	Total contributions received		Direct support		Indirect support		Government grants	
	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total, all charitable organizations	\$55,771	100.0	\$24,750	100.0	\$5,699	100.0	\$25,321	100.0
Educational institution	12,310	22.1	5,580	22.6	462	8.1	6,268	24.8
Hospital	2,641	4.7	1,712	6.9	179	3.1	751	3.0
Publicly-supported organization	34,833	62.5	13,960	72.8	4,148	72.8	16,725	66.1
Organization supporting public charities	2,290	4.1	1,728	5.3	299	5.3	263	1.0

A total of 106,449 returns were filed, with publicly-supported charities accounting for 69 percent of the total. Hospitals, as a group, led in both revenues and assets.

DATA SOURCES AND LIMITATIONS

The statistics in this article are based on a sample of Tax Year 1985 Form 990, Return of Organization Exempt from Income Tax, filed by organizations classified under Internal Revenue Code section 501 (c)(3) and having accounting periods ending December 1985 through November 1986. Forms 990-PF filed by private foundations under section 501 (c)(3) were excluded. Calendar-year filers represented 44 percent of the population, while 56 percent of the non-calendar-year filers had accounting periods ending in June. The sample included 48 "group returns" [7].

The estimates of nonprofit charitable organizations were based on a random probability sample of 1985 unaudited information returns stratified by asset level. The sample was drawn from a multi-year sample frame of 123,501 organizations based on the latest return filed by each. Consequently, the sampling frame of 123,501 organizations included some whose most recent return filed was for a year prior to 1985. The rates in the sample design ranged from .0021 for returns with assets of less than \$500,000 to 1.00 for returns of organizations with assts of \$10,000,000 or more. A sample of 6,526 returns was drawn from the frame, and either a 1985 return was secured or a determination was made that there was no 1985 return. For the final study sample, to compensate for the fact that not all 1985 returns were secured, the sample weight was increased for the asset classes under \$10,000,000. For returns of organizations with assets of \$10,000,000 or more, all of which were to be selected, prior-year returns of the same organization were substituted in some cases and, in other instances, a weight of slightly more than one applied to compensate for other cases in which neither the current or prior year returns was located.

Because the data in this article are estimates 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. The size of the sampling error is estimated by the approximate coefficients of variation (CV's) as shown in Figure J. 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

Figure J.—Coefficient of Variation for Number of Returns Determined for Specified Asset-Size Classes

Coefficient of variation	Under \$500,000 or blank	\$500,000 under \$2,500,000	\$2,500,000 under \$10,000,000
	(1)	(2)	(3)
0.025	80,800	17,600	5,300
0.050	61,600	13,700	2,600
0.075	44,100	10,000	1,400
0.100	31,600	7,200	800
0.150	17,400	4,000	400
0.200	10,700	2,500	200

shown below, the corresponding CV's can be estimated by interpolation.

NOTES AND REFERENCES

- [1] See Hilgert, Cecelia, "Nonprofit Charitable Organizations, 1983," *Statistics of Income Bulletin*, Winter 1985-86, Volume 5, Number 3.
- [2] The total number of tax-exempt organizations, including those not required to file Form 990, was obtained from the Internal Revenue Service Exempt Organizations Business Master File, Monthly Exempt Organizations Statistical Summary, unpublished tables.
- [3] See Riley, Margaret, "Private Foundation Returns, 1985," *Statistics of Income Bulletin*, Summer 1989, Volume 9, Number 1.
- [4] All inflation-adjusted figures cited in this article were derived using the Gross National Product Implicit Price Deflator, 1982 = 100, calculated by the U.S. Department of Commerce, Bureau of Economic Analysis, and published in the Economic Report of the President, 1989.
- [5] For additional information, see Gross, Malvern J., Jr., and Warshauer, William J., Jr., *Financial and Accounting Guide for Nonprofit Organizations*, 3rd ed., John Wiley & Sons, 1983.
- [6] See Mahler, Susan, and Skelly, Daniel F., "Non-profit Charitable Organizations: A Decade of Change (1975-1985)," *Statistics of Income and Related Administrative Research: 1989*, U.S. Department of the Treasury, Internal Revenue Service.
- [7] A parent organization could file a return for affiliated organizations that were subject to the parent's control and were tax-exempt under a current group exemption letter. All the organizations on a group return had to have the same accounting period.

Nonprofit Charitable Organizations, 1985

Table 1.—Returns of Tax-Exempt Section 501(C)(3) Organizations: Selected Income and Balance Sheet Items, by Size of Total Assets, 1985

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

Items	Total	Size of total assets					
		Under \$100,000 ^{2,3}	\$100,000 under \$500,000 ³	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)
Returns of section 501(C)(3) organizations¹	106,449	46,056	29,088	9,450	16,589	3,777	1,489
Total assets	423,544,289	1,479,862	6,074,793	6,704,112	53,191,111	85,813,060	270,281,351
Cash (non-interest bearing):							
Number of returns	88,948	37,330	25,210	8,297	13,960	3,016	1,136
Amount	9,529,486	306,172	701,668	565,843	1,314,080	1,597,145	5,044,579
Savings and temporary cash investments:							
Number of returns	75,559	30,058	21,331	7,260	12,730	3,020	1,161
Amount	37,321,380	587,926	1,632,274	1,135,129	7,219,825	8,069,952	18,676,275
Accounts receivable (net):							
Number of returns	51,682	18,422	11,150	5,992	11,431	3,298	1,388
Amount	28,582,382	125,397	631,081	630,987	2,762,441	7,464,554	16,967,921
Pledges receivable (net):							
Number of returns	5,093	485	485	346	2,714	727	337
Amount	4,308,883	11,209	41,765	40,565	1,387,535	1,457,532	1,370,277
Grants receivable:							
Number of returns	6,701	1,939	970	1,383	1,653	468	288
Amount	2,310,367	42,222	48,753	171,868	745,022	521,043	781,458
Receivables due from officers, directors, trustees and key employees:							
Number of returns	2,734	485	1,454	115	373	191	115
Amount	517,512	4,152	11,619	3,174	14,375	72,685	411,508
Other notes and loans receivable (net):							
Number of returns	16,068	2,424	4,363	2,535	4,291	1,654	800
Amount	9,471,027	28,697	264,783	111,280	1,355,338	2,027,800	5,683,128
Inventories for sale or use:							
Number of returns	21,677	4,363	4,848	2,766	5,922	2,575	1,203
Amount	3,136,456	19,685	106,212	82,368	450,018	888,273	1,589,901
Prepaid expenses and deferred charges:							
Number of returns	33,588	6,302	9,696	4,264	9,364	2,768	1,194
Amount	3,161,384	7,181	72,949	60,972	324,963	768,443	1,926,876
Investments—securities:							
Number of returns	15,416	485	1,939	2,074	7,432	2,460	1,025
Amount	116,915,993	251	324,657	613,396	8,946,655	16,408,667	90,622,367
Investments—land, buildings and equipment (minus accumulated depreciation):							
Number of returns	8,904	1,939	2,909	1,037	1,964	722	332
Amount	7,425,487	9,775	218,964	276,654	1,442,655	1,761,064	3,716,375
Investments—other:							
Number of returns	7,320	485	1,454	807	2,669	1,235	670
Amount	30,406,604	5,202	254,493	151,795	1,889,039	3,571,225	24,534,851
Land, buildings, and equipment (minus accumulated depreciation):							
Number of returns	62,929	19,392	17,938	7,030	13,798	3,395	1,377
Amount	143,335,753	324,358	1,661,489	2,643,248	22,857,699	35,594,465	80,254,494
Other assets:							
Number of returns	37,370	10,666	7,272	5,301	9,861	2,988	1,282
Amount	27,121,562	7,631	104,080	216,831	2,481,465	5,610,212	18,701,343
Total liabilities	186,389,508	998,657	1,978,533	2,357,913	20,259,930	32,497,825	128,296,449
Accounts payable:							
Number of returns	64,574	21,331	16,968	7,606	13,691	3,534	1,443
Amount	24,317,829	491,371	588,219	606,693	3,310,028	5,295,500	14,026,017
Grants payable:							
Number of returns	3,482	485	970	461	1,113	324	129
Amount	2,901,022	211	76,066	34,297	446,937	812,140	1,531,371
Support and revenue designated for future periods:							
Number of returns	12,919	2,424	4,363	1,613	3,497	754	268
Amount	5,247,044	20,709	158,541	281,037	1,517,398	1,674,225	1,595,134
Loans from officers, directors, trustees and key employees:							
Number of returns	3,216	1,454	1,454	115	124	51	17
Amount	357,210	4,928	28,799	576	68,788	84,582	169,537
Mortgages and other notes payable:							
Number of returns	31,975	6,302	8,242	4,725	8,939	2,601	1,166
Amount	78,196,369	276,701	893,018	1,000,659	11,769,482	18,044,597	46,211,912
Other liabilities:							
Number of returns	40,179	13,574	8,726	4,840	9,049	2,764	1,226
Amount	75,370,032	204,938	233,889	434,650	3,147,297	6,586,781	64,762,477
Total fund balance/net worth (EOY):							
Number of returns	105,841	45,571	29,088	9,450	16,474	3,773	1,485
Amount	237,154,778	481,004	4,096,259	4,346,199	32,931,180	53,315,235	141,984,901
Total liabilities and fund balances/net worth:							
Number of returns	105,479	45,086	29,088	9,450	16,589	3,777	1,489
Amount	423,544,288	1,479,862	6,074,793	6,704,113	53,191,110	85,813,060	270,281,351
Total revenue:							
Number of returns	106,449	46,056	29,088	9,450	16,589	3,777	1,489
Amount	268,389,632	6,246,775	10,664,649	10,116,752	34,596,728	58,463,873	148,300,855
Total contributions received:							
Number of returns	84,057	35,875	22,301	8,067	13,222	3,275	1,318
Amount	55,770,719	3,392,202	5,637,893	6,080,384	11,678,417	10,348,427	18,633,395
Contributions received from direct public support:							
Number of returns	76,266	31,512	20,846	7,260	12,360	3,077	1,211
Amount	24,750,168	1,523,549	1,491,669	1,517,764	5,470,695	6,060,907	8,685,583
Contributions received from indirect public support:							
Number of returns	22,134	7,757	6,787	2,190	4,400	668	333
Amount	5,699,416	191,778	628,348	325,335	1,464,547	1,354,896	1,734,512

Footnotes at end of table.

Table 1.—Returns of Tax-Exempt Section 501(C)(3) Organizations: Selected Income and Balance Sheet Items, by Size of Total Assets, 1985—Continued

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

Items	Total	Size of total assets					
		Under \$100,000 ^{2,3}	\$100,000 under \$500,000 ³	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total revenue (continued):							
Government grants:							
Number of returns	30,308	13,090	7,757	3,688	3,856	1,265	652
Amount	25,321,134	1,676,875	3,517,875	4,237,285	4,743,175	2,932,625	8,213,300
Program service revenue:							
Number of returns	65,732	26,664	17,453	6,223	10,974	3,102	1,317
Amount	167,893,094	2,129,924	3,681,371	3,277,562	17,653,495	40,926,963	100,223,779
Membership dues and assessments:							
Number of returns	27,517	15,029	6,302	2,305	3,385	391	105
Amount	3,751,104	252,552	516,196	158,988	1,188,322	633,777	1,001,269
Interest on savings and temporary cash investments:							
Number of returns	81,248	33,451	22,786	7,952	12,926	2,978	1,156
Amount	4,502,911	62,671	147,596	143,012	762,328	1,037,807	2,349,497
Dividends and interest from securities:							
Number of returns	15,979	970	3,878	2,074	6,290	1,944	823
Amount	7,689,457	641	41,013	46,110	740,192	1,193,753	5,667,748
Net rental income (loss):							
Number of returns	12,555	1,454	3,394	1,729	4,125	1,250	604
Amount	612,747	45,464	-10,842	12,190	246,898	100,952	218,086
Gross rents:							
Number of returns	12,547	1,454	3,394	1,729	4,114	1,254	602
Amount	1,485,258	141,979	18,371	38,182	519,963	244,317	522,446
Rental expenses:							
Number of returns	6,291	1,454	1,454	461	1,923	646	353
Amount	872,510	96,515	29,212	25,992	273,065	143,365	304,360
Other investment income (loss):							
Number of returns	3,452	485	970	230	1,037	469	261
Amount	1,739,031	439	1,646	3,394	122,131	182,879	1,428,543
Total gain (loss) from sale of assets:							
Number of returns	16,460	1,939	3,878	1,959	5,652	2,059	972
Amount	7,233,460	6,531	27,505	17,410	401,736	949,722	5,830,556
Gains (loss), sales of securities:							
Number of returns	11,636	1,454	2,909	1,152	4,085	1,428	607
Amount	6,458,279	6,251	22,491	22,453	336,266	805,472	5,265,346
Gross amount from sales:							
Number of returns	11,598	1,454	2,909	1,152	4,075	1,409	599
Amount	53,884,912	16,325	179,164	172,553	2,465,057	7,313,099	43,738,715
Cost or other basis and sales expenses:							
Number of returns	9,559	970	2,424	922	3,566	1,191	487
Amount	47,426,633	10,074	156,673	150,099	2,128,791	6,507,627	38,473,369
Gain (loss), sales of other assets:							
Number of returns	6,678	485	970	1,152	2,461	1,027	583
Amount	775,181	280	5,014	-5,044	65,471	144,250	565,210
Gross amount from sale of other assets:							
Number of returns	6,398	485	970	1,037	2,473	908	525
Amount	1,790,483	720	7,714	15,698	357,152	328,112	1,081,088
Cost of other basis and sales expenses:							
Number of returns	4,410	485	485	807	1,390	787	456
Amount	1,015,302	440	2,699	20,742	291,681	183,861	515,878
Net income (loss), fundraising:							
Number of returns	22,342	13,090	5,333	1,268	2,239	313	100
Amount	1,027,831	170,912	265,535	83,224	371,440	85,693	51,028
Gross revenue:							
Number of returns	22,489	13,090	5,333	1,383	2,250	325	108
Amount	1,701,940	346,148	383,695	130,048	614,531	139,369	88,149
Direct expenses:							
Number of returns	16,278	8,726	4,363	1,037	1,770	282	99
Amount	674,108	175,236	118,159	46,824	243,091	53,677	37,122
Gross profit (loss), sales of inventory:							
Number of returns	14,216	3,878	5,333	1,498	2,436	742	329
Amount	3,953,446	39,433	160,048	40,454	492,969	1,315,995	1,904,548
Gross sales minus returns and allowances:							
Number of returns	14,214	3,878	5,333	1,498	2,436	741	328
Amount	7,218,473	148,001	471,834	214,457	1,006,136	2,205,312	3,172,733
Cost of goods sold:							
Number of returns	13,293	3,878	4,848	1,498	2,092	669	308
Amount	3,265,027	108,569	311,786	174,003	513,167	889,317	1,268,185
Other revenue:							
Number of returns	45,826	14,544	14,059	4,379	9,070	2,653	1,121
Amount	14,215,793	145,998	196,682	254,024	938,799	1,687,905	10,992,385
Total expenses:							
Number of returns	105,215	45,571	28,603	9,334	16,455	3,764	1,487
Amount	244,214,146	6,206,511	10,495,551	9,700,828	31,917,324	53,480,945	132,412,987
Program services:							
Number of returns	100,497	42,662	28,118	8,989	15,654	3,621	1,452
Amount	206,594,040	5,013,830	8,807,915	8,229,789	26,372,398	43,496,534	114,673,575
Fundraising:							
Number of returns	27,531	9,696	7,272	3,111	5,329	1,482	641
Amount	2,226,224	219,270	109,548	117,704	418,656	580,784	780,262
Payments to affiliates:							
Number of returns	3,697	1,454	970	230	845	128	70
Amount	810,768	33,158	35,275	18,701	152,146	297,768	273,720

¹ Excluding Private Foundations.

² Includes zero assets or not reported.

³ Money amounts in this column should be used with caution because of the small number of sample returns on which they are based.

NOTE: Detail may not add to total due to rounding.

Nonprofit Charitable Organizations, 1985

Table 2.—Returns of Tax-Exempt Section 501(C)(3) Organizations: Selected Income and Balance Sheet Items, by State, 1985¹

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

State	Number of returns	Total revenue	Selected receipts							
			Total contributions received		Direct public support		Indirect public support		Government grants	
			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)	
United States, total	106,449	268,389,632	84,057	55,770,719	76,268	24,750,168	22,134	5,699,416	30,308	25,321,134
Alabama.....	888	2,257,332	710	378,384	592	137,744	33	28,301	638	212,338
Alaska.....	525	156,354	40	48,774	27	29,314	1	1,023	29	18,436
Arizona.....	263	1,790,502	221	390,085	207	154,861	19	7,987	144	227,237
Arkansas.....	953	1,289,630	443	196,407	430	115,605	140	35,685	38	45,117
California.....	12,214	28,865,873	8,582	5,454,065	7,276	2,926,144	1,631	538,575	2,824	1,989,347
Colorado.....	1,350	3,033,472	1,315	512,103	1,303	314,004	256	89,095	28	109,005
Connecticut.....	1,893	4,599,438	1,393	768,025	1,390	539,957	41	12,892	558	215,177
Delaware.....	32	777,761	29	42,470	28	37,816	5	1,054	10	3,600
District of Columbia.....	2,393	6,363,245	2,256	2,083,363	1,271	591,946	1,106	274,900	79	1,216,517
Florida.....	4,073	9,948,046	3,486	3,083,541	3,444	949,740	1,007	389,912	1,444	1,743,890
Georgia.....	1,335	4,143,138	1,163	1,073,932	1,151	498,900	293	68,404	297	506,628
Hawaii.....	402	987,165	274	344,226	273	68,676	14	5,666	135	269,884
Idaho.....	146	604,021	135	319,985	134	81,532	12	1,531	119	236,923
Illinois.....	4,595	15,348,396	3,729	3,657,150	3,694	1,147,993	1,437	319,859	1,983	2,189,297
Indiana.....	4,023	5,732,313	3,344	1,165,854	2,346	553,759	1,037	36,089	2,076	576,007
Iowa.....	1,270	1,867,324	1,223	219,374	1,220	150,851	32	10,958	43	57,565
Kansas.....	732	1,463,715	726	182,902	715	108,177	58	19,778	165	54,947
Kentucky.....	928	2,048,871	755	305,466	265	247,420	33	10,454	533	47,592
Louisiana.....	714	2,284,838	688	567,202	570	106,236	18	12,258	620	448,708
Maine.....	1,080	981,726	1,059	54,316	1,058	29,795	491	11,528	499	122,993
Maryland.....	2,967	3,501,952	1,354	289,160	1,342	202,944	28	14,884	107	71,332
Massachusetts.....	5,056	15,299,534	3,871	4,335,445	3,854	1,315,526	655	22,994	1,430	2,996,924
Michigan.....	4,444	9,397,848	2,898	1,311,891	2,889	601,331	1,297	302,452	1,546	408,108
Minnesota.....	1,516	3,714,138	1,476	1,024,208	1,462	510,461	267	163,190	295	350,558
Mississippi.....	698	1,135,430	692	175,336	664	97,614	487	32,515	178	45,207
Missouri.....	2,289	6,121,352	1,163	1,049,796	1,145	413,756	212	193,966	228	442,075
Montana.....	45	398,977	34	12,860	34	8,799	3	618	6	3,443
Nebraska.....	80	936,109	73	174,296	71	156,112	18	5,079	28	13,105
Nevada.....	25	181,058	25	60,372	14	58,258	10	726	10	1,388
New Hampshire.....	298	1,023,478	285	175,771	283	149,900	119	1,986	135	23,886
New Jersey.....	2,790	7,261,965	2,584	1,085,094	2,554	463,191	910	215,969	959	405,934
New Mexico.....	81	568,337	66	45,865	62	26,212	5	3,433	18	16,219
New York.....	11,436	45,226,470	9,520	8,841,350	9,210	4,077,369	1,727	1,580,402	4,214	3,183,579
North Carolina.....	3,069	5,072,947	2,536	1,443,704	2,406	756,701	642	152,346	1,281	534,658
North Dakota.....	170	779,656	157	67,166	157	64,589	2	2,039	3	538
Ohio.....	6,181	11,405,661	4,982	2,421,894	3,971	920,820	2,436	310,495	2,239	1,190,579
Oklahoma.....	1,708	2,042,101	1,438	505,347	1,436	233,673	22	9,836	624	261,837
Oregon.....	2,286	1,929,316	1,653	355,239	1,647	280,412	619	5,514	509	69,313
Pennsylvania.....	6,049	20,395,716	4,783	3,042,207	4,735	1,867,552	1,239	186,255	978	988,399
Puerto Rico.....	11	124,613	10	61,539	10	12	0	(²)	10	61,526
Rhode Island.....	702	1,437,007	700	271,897	687	84,564	48	75,726	171	111,607
South Carolina.....	93	1,086,741	82	103,064	77	67,364	28	5,192	42	30,507
South Dakota.....	412	871,671	399	42,518	399	31,871	116	1,675	25	8,971
Tennessee.....	2,079	3,908,037	1,938	632,748	1,935	419,196	616	92,456	30	121,096
Texas.....	4,776	10,247,272	3,768	2,290,987	3,145	1,303,396	1,545	246,110	849	741,482
Utah.....	132	1,102,016	130	189,401	14	18,264	0	(²)	126	171,137
Vermont.....	635	302,632	625	24,761	623	16,442	2	121	493	8,198
Virginia.....	1,683	5,541,774	1,637	1,834,386	1,125	963,669	46	66,537	695	804,180
Washington.....	2,688	3,959,111	1,683	561,117	1,175	200,114	628	12,046	531	348,956
West Virginia.....	691	1,358,452	663	163,667	533	36,358	19	3,170	139	124,140
Wisconsin.....	1,381	3,545,083	1,131	283,877	1,104	189,029	681	62,988	74	31,859
Wyoming.....	26	56,943	15	8,669	15	8,638	0	(²)	1	31
Foreign ³	143	3,913,076	119	2,037,461	92	415,560	45	52,749	69	1,569,152

Footnote(s) at end of table.

Table 2.—Returns of Tax-Exempt Section 501(C)(3) Organizations: Selected Income and Balance Sheet Items, by State, 1985¹—Continued

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

State	Selected receipts—continued				Total expenses	Selected expenses			
	Program service revenue		Membership dues and assessments			Program service		Fundraising	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
United States, total	65,732	167,893,094	27,517	3,751,104	244,214,146	100,497	206,594,040	27,531	2,226,224
Alabama.....	858	1,645,597	25	14,123	2,156,153	887	1,853,397	40	7,763
Alaska.....	28	62,938	488	18,738	140,829	524	118,218	11	1,181
Arizona.....	215	1,226,425	22	8,769	1,694,798	240	1,405,707	30	19,411
Arkansas.....	940	928,415	252	16,414	1,177,137	952	942,994	133	7,395
California.....	6,305	20,448,731	3,500	552,456	26,277,709	11,320	22,788,085	2,286	307,829
Colorado.....	349	2,074,896	120	14,517	2,753,214	863	2,275,130	288	30,119
Connecticut.....	1,629	3,076,495	527	79,225	4,057,889	1,889	3,471,008	833	62,266
Delaware.....	28	506,581	14	14,435	645,325	32	516,774	6	2,488
District of Columbia.....	1,815	3,126,818	283	518,971	5,892,757	2,378	5,169,873	1,154	69,287
Florida.....	2,703	5,826,814	1,015	47,984	9,180,362	4,036	7,616,089	603	54,349
Georgia.....	415	2,427,391	193	123,769	3,643,292	1,322	3,098,063	226	31,078
Hawaii.....	283	461,444	2	504	894,628	401	657,531	140	10,261
Idaho.....	30	223,433	0	(²)	564,895	146	511,395	6	892
Illinois.....	2,868	9,933,704	225	124,716	14,025,030	4,569	12,148,814	1,884	109,957
Indiana.....	2,785	3,887,918	538	56,221	5,124,701	4,009	4,187,385	1,103	40,554
Iowa.....	747	1,407,290	129	51,741	1,691,843	1,268	1,298,216	555	14,165
Kansas.....	232	1,112,566	24	15,147	1,309,693	732	1,132,590	519	6,869
Kentucky.....	293	1,561,129	499	7,175	1,842,637	418	1,608,023	35	11,495
Louisiana.....	94	1,418,540	23	29,874	2,176,073	712	1,716,987	18	5,362
Maine.....	583	782,080	486	2,290	886,454	595	697,848	20	3,649
Maryland.....	1,846	2,533,350	2,094	337,807	3,180,581	2,466	2,496,598	88	16,031
Massachusetts.....	3,176	8,201,630	1,208	83,340	13,139,972	4,932	11,211,256	873	97,733
Michigan.....	2,770	7,208,901	393	221,290	8,653,522	4,437	6,814,113	1,360	47,114
Minnesota.....	1,371	2,279,031	126	20,392	3,320,131	1,514	2,991,035	308	31,117
Mississippi.....	90	782,210	115	2,263	1,049,344	698	943,114	25	3,019
Missouri.....	1,522	4,355,578	649	88,390	5,383,045	1,781	4,536,585	229	25,596
Montana.....	35	365,874	1	37	387,355	35	337,958	4	2,116
Nebraska.....	41	617,180	5	4,834	797,182	80	671,254	47	13,569
Nevada.....	25	104,736	1	39	132,124	25	103,480	3	129
New Hampshire.....	159	662,896	128	18,731	871,711	297	649,003	133	16,188
New Jersey.....	2,119	4,960,180	1,021	58,452	6,582,313	2,741	5,134,391	977	55,455
New Mexico.....	56	394,491	1	48	498,887	68	368,508	23	790
New York.....	7,752	20,368,577	3,841	445,045	42,682,613	10,288	38,098,696	3,930	452,207
North Carolina.....	1,914	3,117,146	16	11,904	4,560,708	3,068	4,110,922	324	26,021
North Dakota.....	44	672,027	116	226	688,785	55	592,130	14	1,635
Ohio.....	2,484	7,686,305	2,048	125,888	10,016,446	5,668	8,002,108	1,861	45,566
Oklahoma.....	822	1,156,668	617	21,254	1,823,080	1,689	1,441,416	1,005	11,632
Oregon.....	1,306	1,437,691	15	3,762	1,799,892	2,285	1,561,378	521	17,042
Pennsylvania.....	4,675	15,370,967	2,026	94,999	18,786,919	5,961	15,821,697	2,096	265,947
Puerto Rico.....	11	62,247	0	(²)	116,003	11	102,826	0	(²)
Rhode Island.....	563	854,584	657	54,486	1,171,878	692	1,007,434	159	8,808
South Carolina.....	75	827,578	23	12,246	963,417	90	712,092	26	5,244
South Dakota.....	401	729,995	230	22,648	815,521	412	698,333	128	3,952
Tennessee.....	2,044	2,751,962	972	16,227	3,519,204	2,065	2,944,403	306	38,355
Texas.....	2,265	6,264,475	1,373	182,433	9,073,236	4,616	7,442,057	1,036	96,505
Utah.....	130	689,331	0	(²)	1,002,875	131	937,949	1	674
Vermont.....	624	239,013	1	29	288,803	633	224,155	501	1,551
Virginia.....	1,470	2,924,180	51	93,807	4,939,332	1,667	3,924,411	294	70,018
Washington.....	1,711	3,151,480	618	7,311	3,740,152	2,685	3,034,789	524	15,755
West Virginia.....	190	997,696	496	9,923	1,263,182	689	1,132,878	506	5,954
Wisconsin.....	732	2,782,192	289	29,822	3,253,821	1,261	2,648,373	286	23,876
Wyoming.....	13	27,145	0	(²)	42,287	26	38,857	2	183
Foreign ³	98	1,176,573	23	86,394	3,534,409	134	2,645,710	50	30,271

Footnote(s) at end of table.

Nonprofit Charitable Organizations, 1985

Table 2.—Returns of Tax-Exempt Section 501(C)(3) Organizations: Selected Income and Balance Sheet Items, by State, 1985¹—Continued

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

State	Information items				
	Total assets		Total liabilities	Total liabilities and fund balance/net worth	
	Number of returns	Amount		Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)
United States, total	105,479	423,544,289	186,389,508	106,449	423,544,288
Alabama	888	3,219,111	1,567,559	888	3,219,112
Alaska	525	450,788	266,253	525	450,788
Arizona	263	2,647,535	1,681,747	263	2,647,535
Arkansas	953	2,133,676	753,164	953	2,133,676
California	11,729	35,338,635	15,212,838	12,214	35,338,635
Colorado	1,350	4,266,629	1,763,264	1,350	4,266,629
Connecticut	1,893	10,200,195	2,103,289	1,893	10,200,195
Delaware	32	1,876,497	488,110	32	1,876,497
District of Columbia	2,393	7,847,750	2,841,734	2,393	7,847,750
Florida	4,073	13,176,175	5,283,928	4,073	13,176,175
Georgia	1,335	6,380,303	1,624,167	1,335	6,380,303
Hawaii	402	2,073,588	555,326	402	2,073,588
Idaho	146	634,545	237,464	146	634,545
Illinois	4,595	20,864,363	7,805,152	4,595	20,864,363
Indiana	4,023	8,414,805	3,277,851	4,023	8,414,805
Iowa	1,270	3,330,494	1,311,897	1,270	3,330,494
Kansas	732	2,350,782	786,630	732	2,350,782
Kentucky	928	3,485,375	1,424,019	928	3,485,375
Louisiana	714	3,728,639	1,575,802	714	3,728,639
Maine	1,080	1,425,314	525,302	1,080	1,425,314
Maryland	2,967	5,266,257	1,919,638	2,967	5,266,257
Massachusetts	5,056	25,188,329	8,170,043	5,056	25,188,329
Michigan	4,444	11,710,275	4,691,734	4,444	11,710,275
Minnesota	1,516	5,762,684	2,476,046	1,516	5,762,684
Mississippi	698	1,872,503	659,622	698	1,872,503
Missouri	2,289	9,712,560	3,369,242	2,289	9,712,560
Montana	45	724,254	393,391	45	724,254
Nebraska	80	2,317,547	753,232	80	2,317,547
Nevada	25	316,788	114,435	25	316,788
New Hampshire	298	2,485,996	777,197	298	2,485,996
New Jersey	2,790	11,383,838	4,586,450	2,790	11,383,838
New Mexico	81	1,205,533	531,764	81	1,205,533
New York	10,951	90,535,565	63,074,754	11,436	90,535,564
North Carolina	3,069	7,509,212	1,988,192	3,069	7,509,212
North Dakota	170	1,033,933	559,480	170	1,033,933
Ohio	6,181	16,810,864	6,095,243	6,181	16,810,863
Oklahoma	1,708	4,474,764	1,483,278	1,708	4,474,764
Oregon	2,286	2,576,707	1,112,531	2,286	2,576,707
Pennsylvania	6,049	27,097,883	10,984,867	6,049	27,097,882
Puerto Rico	11	122,252	57,987	11	122,252
Rhode Island	702	2,203,616	690,962	702	2,203,616
South Carolina	93	1,983,566	667,512	93	1,983,566
South Dakota	412	1,786,264	1,032,664	412	1,786,264
Tennessee	2,079	6,079,557	2,100,859	2,079	6,079,557
Texas	4,776	18,849,815	7,186,945	4,776	18,849,815
Utah	132	1,703,748	588,994	132	1,703,748
Vermont	635	839,483	237,295	635	839,483
Virginia	1,683	7,704,461	2,547,371	1,683	7,704,461
Washington	2,688	4,759,433	2,089,615	2,688	4,759,433
West Virginia	691	1,924,704	738,602	691	1,924,704
Wisconsin	1,381	6,541,375	2,190,585	1,381	6,541,375
Wyoming	26	210,418	63,022	26	210,418
Foreign ³	143	7,004,908	1,370,458	143	7,004,908

¹ Excluding Private Foundations.² Less than \$500.³ Includes entities organized outside the United States that have received tax-exempt recognition under Internal Revenue Code section 501(c)(3) and that conduct part of their activities in the United States.

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

Table 3.—Returns of Tax-Exempt Section 501(C)(3) Organizations: Functional Expenditures, By Size of Total Contributions Received, 1985¹

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

Item	Total	Size of total contributions received						
		Contributions zero or unreported	\$1 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)	(8)
Number of 501(c)(3) returns	106,449	22,392	26,074	22,181	19,618	7,525	8,124	536
Total functional expenditures:								
Number of returns.....	105,213	22,301	25,083	22,066	19,598	7,523	8,108	535
Amount.....	243,403,359	39,126,035	20,108,051	19,513,655	38,937,740	24,903,426	56,382,960	44,431,491
Total grants and allocations:								
Number of returns.....	25,102	3,344	8,446	4,730	3,500	2,442	2,325	314
Amount.....	19,494,803	8,599,437	276,302	210,295	589,438	595,302	3,326,136	5,897,893
Total specific assistance to individuals:								
Number of returns.....	7,286	501	500	262	4,361	856	763	43
Amount.....	7,533,215	7,851	5,862,203	11,529	396,650	273,962	514,611	466,408
Total benefits paid to or for members:								
Number of returns.....	2,633	677	511	512	859	38	28	8
Amount.....	562,058	278,568	25,076	18,753	170,751	12,208	11,147	45,555
Total compensation of officers, directors:								
Number of returns.....	31,372	7,336	5,070	5,899	7,213	2,665	2,860	330
Amount.....	2,695,128	409,500	211,043	264,960	445,741	284,695	508,030	571,160
Total other salaries and wages:								
Number of returns.....	73,934	14,229	13,010	14,889	16,503	7,039	7,787	477
Amount.....	86,382,609	8,289,211	5,393,254	7,621,721	15,952,663	10,451,278	22,681,531	15,992,951
Total pension plan contributions:								
Number of returns.....	18,439	2,503	1,850	3,067	5,317	1,434	3,933	335
Amount.....	2,941,426	264,475	123,848	212,680	428,442	244,742	721,940	945,300
Total other employee benefits:								
Number of returns.....	45,746	6,171	5,498	9,787	12,652	5,318	5,894	425
Amount.....	7,737,631	782,137	422,778	674,261	1,359,533	949,057	1,974,915	1,574,950
Total payroll taxes:								
Number of returns.....	62,288	12,238	10,723	12,049	15,248	5,942	5,699	389
Amount.....	5,511,726	549,033	334,146	502,387	1,073,999	693,933	1,437,107	921,122
Total professional fundraising fees:								
Number of returns.....	4,180	119	17	1,011	894	824	1,255	60
Amount.....	97,076	4,621	417	9,808	6,535	14,290	46,218	15,188
Total accounting fees:								
Number of returns.....	57,103	14,290	11,548	10,217	9,971	4,934	5,778	364
Amount.....	512,698	71,085	41,405	46,384	105,067	76,953	113,396	58,408
Total legal fees:								
Number of returns.....	24,828	5,082	4,825	4,689	4,019	2,333	3,554	325
Amount.....	696,243	118,711	49,085	70,500	119,529	54,325	198,597	85,496
Total supplies:								
Number of returns.....	82,461	15,686	19,291	16,627	16,352	6,854	7,206	445
Amount.....	18,781,066	1,941,049	1,444,339	2,010,089	3,908,694	2,187,438	4,340,727	2,948,730
Total telephone:								
Number of returns.....	74,435	14,484	16,403	14,919	15,818	5,915	6,474	421
Amount.....	1,602,020	178,959	80,471	117,593	247,111	176,583	443,456	357,847
Total postage and shipping:								
Number of returns.....	64,370	9,610	14,083	14,501	14,866	5,429	5,481	399
Amount.....	1,097,083	80,464	53,553	43,940	137,957	76,201	443,017	261,951
Total occupancy:								
Number of returns.....	61,710	10,462	12,596	10,525	15,423	5,403	6,884	416
Amount.....	6,559,516	691,032	379,545	452,300	1,067,299	798,227	1,899,008	1,272,105
Total equipment rental and maintenance:								
Number of returns.....	53,066	8,779	10,047	9,819	13,166	5,483	5,369	403
Amount.....	2,989,994	281,883	213,402	266,051	559,646	318,543	807,275	543,194
Total printing and publications:								
Number of returns.....	62,200	6,861	16,378	14,365	14,115	5,321	4,754	406
Amount.....	1,804,480	134,290	121,010	112,152	326,271	154,687	556,131	399,938
Total travel:								
Number of returns.....	62,314	8,357	13,881	14,300	11,760	6,433	7,154	428
Amount.....	1,974,568	163,560	81,131	88,339	162,447	198,311	729,108	551,672
Total conferences, conventions and meetings:								
Number of returns.....	46,442	8,416	7,425	11,272	12,365	3,605	3,090	270
Amount.....	899,582	252,558	160,915	49,184	97,862	57,647	176,664	104,751
Total interest:								
Number of returns.....	34,757	8,093	6,883	6,576	6,179	3,656	3,094	275
Amount.....	5,456,250	1,259,554	529,221	559,607	1,033,328	635,317	869,180	570,043
Total depreciation, depletion:								
Number of returns.....	51,078	9,249	9,082	9,236	13,110	4,807	5,257	337
Amount.....	7,599,491	1,068,524	675,741	925,684	1,777,438	1,075,007	1,462,417	614,680
Total other expenses:								
Number of returns.....	100,149	21,104	24,090	20,584	18,395	7,383	8,063	530
Amount.....	60,481,762	13,699,524	3,629,140	5,245,412	8,978,468	5,574,718	13,122,353	10,232,148

¹ Excluding Private Foundations.

NOTE: Detail may not add to total due to rounding.