

# Charities and Other Tax-Exempt Organizations, 1991

by Cecelia Hilgert

**T**he total revenue of charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3), excluding private foundations and most religious organizations, increased by 13 percent over the previous year to \$491.1 billion for 1991. Program service activities provided 70 percent of total revenue (\$344.4 billion), while contributions, gifts, and grants provided less than one-fifth of the total (\$87.5 billion). Total expenses rose by 12 percent to \$458.7 billion for 1991 (Figure A).

In addition, statistics are presented in this article for organizations that are tax-exempt under Code sections 501(c)(4) through (9). They are diverse in both their function and financial characteristics. Civic leagues and social welfare organizations, section 501(c)(4), and voluntary employee benefit associations, section 501(c)(9), reported assets greater than \$37 billion for 1991. This latter group reported the greatest amount of revenue among organizations categorized by these six Code sections for 1991, \$56.2 billion. The statistics for charities and other tax-exempt organizations shown in this article are based on data from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990EZ, *Short Form Return of Organization Exempt from Income Tax*[1].

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

While the Internal Revenue Code classifies tax-exempt nonprofit organizations into 31 groups, some of which are eligible to receive tax-deductible donations under Code section 170, those organizations that are exempt under section 501(c)(3) receive the largest part of the tax-deductible donations. These organizations have purposes that are religious, charitable, scientific, literary, or educational, or they foster national or international amateur sports competition, or they prevent cruelty to children or animals, or they test for public safety. Their activities are restricted in that they must further one or more of these exempt purposes.

Examples of these "charitable" organizations include nonprofit hospitals, educational institutions, youth organizations, community fundraising campaigns, public charities, and environmental preservation groups. Each must serve the public good (as opposed to private interests) to qualify for tax-exempt status. Under the Code, these organizations may not distribute net earnings to any

*Cecelia Hilgert is an economist with the Foreign Special Projects Section. This article was prepared under the direction of Michael Alexander, Chief.*

Figure A

### Selected Items for Nonprofit Charitable Organizations, Reporting Years 1989-1991

[Money amounts are in billions of dollars]

Item	1989	1990	1991
	(1)	(2)	(3)
Number of returns.....	133,157	141,757	149,544
Total assets.....	655.4	697.3	777.5
Total liabilities.....	293.8	322.0	365.6
Total fund balance or net worth.....	361.6	375.3	411.9
Total revenue.....	398.6	435.6	491.1
Program service revenue.....	272.1	306.9	344.4
Contributions, gifts, and grants.....	77.0	85.3	87.5
Membership dues and assessments.....	4.7	5.0	5.2
Other.....	44.8	38.3	54.0
Total expenses.....	371.5	409.4	458.7
Excess of revenue over expenses.....	27.1	26.1	32.4

NOTES: Data are for nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3) and exclude private foundations and most religious organizations. Detail may not add to totals because of rounding and processing tolerances.

private shareholder or individual. In addition, they are restricted in activities that can influence legislation, and cannot participate in any political campaign on behalf of, or in opposition to, any candidate for political office.

Of the 439,974 nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) under Code section 501(c)(3), there were 149,544 returns filed for 1991 [2]. Those not required to file included religious organizations and organizations with annual gross receipts of less than \$25,000. The number of returns filed showed a 5-percent increase from 1990. The Form 990EZ return represented 21 percent of the total number of returns filed; it was used by organizations with gross receipts of less than \$100,000 and assets of less than \$250,000. (Where possible, Form 990 data and Form 990EZ data are combined in this article.)

## Financial Characteristics of Nonprofit Charitable Organizations

Assets of nonprofit charitable organizations registered a 12-percent increase from 1990, rising to \$777.5 billion for 1991. Organizations with assets of \$50 million or more accounted for less than 2 percent of the section 501(c)(3) returns filed, but they represented over 70 percent of the total asset holdings (Figure B). Investments in securities continued to be the major asset holding, with a total of \$252.9 billion, up from \$222.2 billion. This asset category represented one-third of the total. Land, buildings, and equipment totaled \$216.6 billion, accounting for 28 percent of total assets. (Detailed financial data are provided in Table 1 for the nonprofit charitable organizations

# Charities and Other Tax-Exempt Organizations, 1991

**Figure B**

## Selected Items for Nonprofit Charitable Organizations, by Asset Size, Reporting Year 1991

[Money amounts are in millions of dollars]

Asset size	Returns		Total assets		Total revenue	
	Number	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total</b> .....	<b>149,544</b>	<b>100.0</b>	<b>777,471</b>	<b>100.0</b>	<b>491,106</b>	<b>100.0</b>
Under \$100,000 <sup>1,2</sup> .....	61,644	41.2	1,939	0.2	7,733	1.6
\$100,000 under \$500,000.....	39,424	26.4	9,512	1.2	13,335	2.7
\$500,000 under \$1,000,000.....	14,401	9.6	10,169	1.3	11,022	2.2
\$1,000,000 under \$10,000,000.....	26,420	17.7	80,927	10.4	65,119	13.3
\$10,000,000 under \$50,000,000.....	5,258	3.5	115,370	14.8	79,336	16.2
\$50,000,000 or more.....	2,397	1.6	559,554	72.0	314,561	64.1

<sup>1</sup> Includes returns with zero assets or assets not reported.

<sup>2</sup> Estimates should be used with caution because of the small number of sample returns on which they are based.

NOTES: Data are for nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3) and exclude private foundations and most religious organizations. Detail may not add to totals because of rounding and processing tolerances.

that filed Form 990 and in Table 4 for Form 990EZ filers.)

The type of asset holdings varied among the asset-size classes of the organizations. For small organizations -- those with assets of less than \$500,000 -- total assets rose by 16 percent. Cash and savings (short-term account balances) represented nearly one-half of their total assets (\$5.5 billion). For the organizations with assets of between \$500,000 and \$1 million, land, buildings, and equipment were the largest single asset type, 35 percent of the total, with cash and savings (short-term account balances) representing an additional 21 percent. Land, buildings, and equipment accounted for the largest type of holding for organizations with assets of between \$1 million and \$50 million. In contrast, investments in securities were the largest asset holding for organizations with assets of \$50 million or more, representing 37 percent (\$207.7 billion) of their total assets; this type of asset rose by 26 percent for this size-class for 1991.

Total liabilities of all nonprofit charitable organizations also increased, by 14 percent for 1991, to \$365.6 billion. The balance sheet of a tax-exempt organization does not have an owner's equity section; instead, unexpended earnings accrue to a "net worth or fund balance" account. The total fund balance for nonprofit charitable organizations was \$411.9 billion, up from \$375.3 billion for 1990 (10 percent).

In terms of revenue, program service revenue -- the fees collected by organizations for the programs operated in support of their tax-exempt purposes -- was the major source. Overall, it continued to account for 70 percent of total revenue for 1991. Some examples of program service revenue include tuition and fees at educational institutions, hospital patient care charges (including Medicare and Medicaid payments), admission fees

collected by museums or community performing arts groups, YMCA/YWCA activity fees, and payments received for insurance and retirement coverage by selected pension and annuity funds. For 1991, program service revenue totaled \$344.4 billion. As the size of organizations increased, program service revenue as a percentage of total revenue also increased (Figure C). The largest asset-size organizations, those with assets of \$50 million or more, relied on program service revenue for 76 percent of their total.

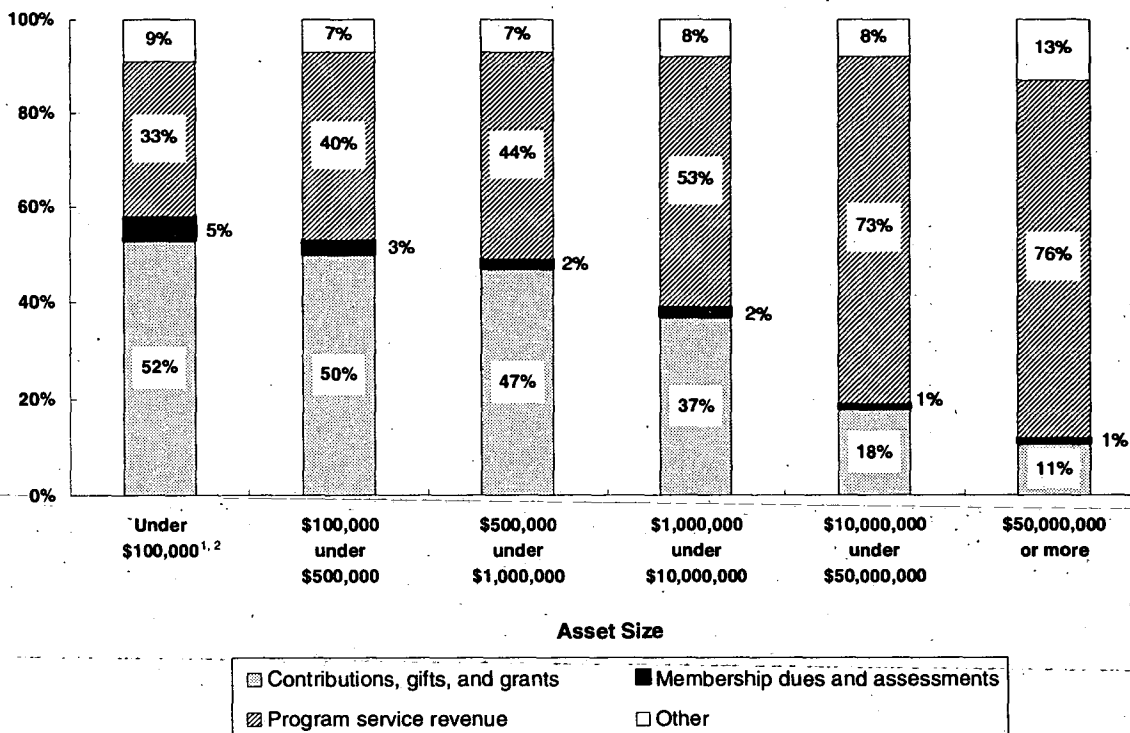
Contributions, gifts, and grants received were \$87.5 billion, or 18 percent of the total received. Figure D presents information on contributions received by nonprofit charitable organizations that filed the long Form 990. Total contributions to these organizations increased by just 3 percent to \$86.8 billion. The total was comprised of \$40.3 billion received in direct public support, \$38.8 billion from Government grants, and \$7.7 billion from indirect public support. This last category includes revenue received from solicitation campaigns conducted by federated fundraising agencies; it showed a 4-percent decline from 1990. Contributions, gifts, and grants as a percentage of total revenue varied depending on the size of the organization. Organizations with assets of \$10 million or more relied on this source for just 12 percent of their total revenue, while small organizations with assets of less than \$1 million depended on contributions, gifts, and grants for one-half of their revenue. Figures E and F show revenue and asset data for the ten largest section 501(c)(3) organizations [3].

Nonprofit charitable organizations reported their detailed expenses on Form 990 by "functional categories" (salaries and wages, pension plan contributions and other employee benefits, legal fees, supplies, and the like),

# Charities and Other Tax-Exempt Organizations, 1991

**Figure C**

**Components of Nonprofit Organization Revenue, by Asset Size, Reporting Year 1991**



<sup>1</sup> Includes returns with zero assets or assets not reported.

<sup>2</sup> Estimates should be used with caution because of the small number of sample returns on which they are based.

NOTES: Data are for nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3) and exclude private foundations and most religious organizations. Detail may not add to totals because of rounding and processing tolerances.

**Figure D**

**Contributions Received by Nonprofit Charitable Organizations Filing Form 990, by Asset Size, Reporting Year 1991**

[Money amounts are in millions of dollars]

Asset size	Total contributions, gifts, and grants		Contributions received through direct support		Contributions received through indirect support		Contributions received through 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)
<b>Total</b> .....	<b>86,776</b>	<b>100.0</b>	<b>40,283</b>	<b>100.0</b>	<b>7,718</b>	<b>100.0</b>	<b>38,775</b>	<b>100.0</b>
Under \$100,000 <sup>1,2</sup> .....	3,483	4.0	1,523	3.8	482	6.2	1,479	3.8
\$100,000 under \$500,000.....	6,598	7.6	2,681	6.7	736	9.5	3,181	8.2
\$500,000 under \$1,000,000.....	5,214	6.0	2,563	6.4	402	5.2	2,248	5.8
\$1,000,000 under \$10,000,000.....	23,964	27.6	9,645	23.9	1,751	22.7	12,568	32.4
\$10,000,000 under \$50,000,000.....	14,304	16.5	8,655	21.5	1,656	21.5	3,993	10.3
\$50,000,000 or more.....	33,214	38.3	15,216	37.8	2,691	34.9	15,306	39.5

<sup>1</sup> Includes returns with zero assets or assets not reported.

<sup>2</sup> Estimates should be used with caution because of the small number of sample returns on which they are based.

NOTES: Data are for nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3) and exclude private foundations and most religious organizations. Detail may not add to totals because of rounding and processing tolerances.

# Charities and Other Tax-Exempt Organizations, 1991

**Figure E**

**Top Ten Nonprofit Charitable Organizations Ranked by Total Revenue, Reporting Year 1991**  
 [Money amounts are in millions of dollars]

Name	Total revenue
1. College Retirement Equities Fund.....	12,599
2. Teachers Insurance and Annuity Association of America.....	11,057
3. Kaiser Foundation Health Plan.....	7,699
4. Kaiser Foundation Hospitals.....	3,843
5. New York City Health and Hospitals Corporation.....	3,404
6. Harvard College.....	1,601
7. University of Pennsylvania.....	1,576
8. American National Red Cross.....	1,566
9. Common Fund for Nonprofit Organizations.....	1,453
10. Stanford University.....	1,408

NOTE: Data are for nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3) and exclude private foundations and most religious organizations.

which were then combined into broad categories on Form 990: program services, management and general, and fundraising (Table 3). Total expenses reported for 1991 were \$457.4 billion. For all organizations, those expenses relating to specific program services accounted for 86 percent of the total (\$394.8 billion), with salaries and wages the largest single component. Management and general expenses, which supported the overall organization rather than specific programs, amounted to \$57.5 billion. Fundraising activities were \$4.0 billion, and payments to affiliates accounted for an additional \$1.1 billion. (These are payments to organizations closely related to the reporting organizations, such as support and dues payments by local chapters to State and national agencies.)

**Figure F**

**Top Ten Nonprofit Charitable Organizations Ranked by Total Assets, Reporting Year 1991**  
 [Money amounts are in millions of dollars]

Name	Total assets
1. Teachers Insurance and Annuity Association of America.....	55,576
2. College Retirement Equities Fund.....	47,518
3. Common Fund for Nonprofit Organizations.....	9,523
4. Harvard College.....	7,597
5. Howard Hughes Medical Institute.....	7,369
6. Kaiser Foundation Hospitals.....	4,650
7. Yale University.....	4,443
8. Stanford University.....	4,308
9. Shriners Hospitals for Crippled Children.....	3,327
10. Princeton University.....	3,270

NOTE: Data are for nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3) and exclude private foundations and most religious organizations.

**Types of Nonprofit Charitable Organizations**

Figure G presents information on the types of nonprofit charitable organizations exempt under section 501(c)(3) that filed Form 990 or Form 990EZ (short form) for 1991 [4]. The information was based on responses to a question on the return forms identifying the reason why the organization was not classified as a private foundation. In contrast to a nonprofit charitable organization, a private foundation is narrowly supported and controlled, usually by an individual, family, or corporation, as opposed to an organization receiving broad support from a large number of sources within the general public [5].

Hospitals were the leading category of nonprofit charitable organizations in terms of assets and revenue. Their assets totaled \$232.0 billion and their revenue, \$224.9 billion, which represented increases of 11 percent for both from 1990. Hospitals accounted for 46 percent of total revenue and 30 percent of total assets of all 501(c)(3) organizations filing returns.

Publicly-supported organizations were the second leading category in terms of revenue, with \$131.5 billion nearly one-half of which was derived from their program service activities. The assets of these organizations were \$174.7 billion. These are organizations which normally receive a substantial part of support from a Governmental unit or from the general public in the form of contributions or revenue from their exempt function services and products (program service revenue). This type of organization includes the American Red Cross or United Way and their affiliated agencies, voluntary health agencies, community foundations, cultural organizations, and a wide variety of community-service organizations. These organizations received more than three-fifths of all contributions, gifts, and grants received by 501(c)(3) organizations filing returns.

Educational institutions were third in terms of revenue (\$79.4 billion), and fourth in terms of total assets (\$162.7 billion). They received over one-fifth of the total of these contributions, gifts, and grants, second only to the amounts received by publicly-supported organizations.

Organizations of a fourth type -- those that support other charitable organizations -- had \$179.6 billion in assets and \$42.9 billion in revenue for 1991. Examples of this type of organization include the College Retirement Equities Fund, Teachers Insurance and Annuity Association of America, and Common Fund for Nonprofit Organizations.

**Nonprofit Charitable Organizations Filing Form 990EZ**

A total of 30,739 Form 990EZ returns were filed for 1991 by nonprofit charitable organizations that had assets of

# Charities and Other Tax-Exempt Organizations, 1991

**Figure G**

**Selected Items, by Type of Nonprofit Charitable Organization, Reporting Year 1991**

[Money amounts are in millions of dollars]

Type of organization	Total assets	Total liabilities	Total fund balance or net worth	Total revenue	Contributions, gifts, and grants	Program service revenue	Total expenses	Excess of revenue over expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b> .....	<b>777,472</b>	<b>365,606</b>	<b>411,866</b>	<b>491,106</b>	<b>87,462</b>	<b>344,446</b>	<b>458,739</b>	<b>32,366</b>
Educational institution or school.....	162,692	38,202	124,490	79,374	18,107	50,193	71,412	7,962
Governmental unit.....	3,430	2,602	828	2,184	946	804	2,036	148
Hospital.....	231,994	121,114	110,880	224,905	4,976	211,107	215,044	9,861
Hospital research organization.....	9,553	1,118	8,435	1,795	608	431	1,424	371
Organization supporting a public college.....	10,275	1,603	8,671	5,041	2,458	1,633	4,152	889
Organization supporting other charitable organizations.....	179,563	121,993	57,570	42,850	4,671	16,628	37,900	4,951
Organization testing for public safety.....	298	37	261	249	( <sup>2</sup> )	238	222	27
Publicly-supported organization.....	174,707	76,492	98,215	131,453	54,511	61,636	123,472	7,981
Religious-affiliated organization <sup>1</sup> .....	4,879	2,390	2,489	2,895	1,180	1,449	2,725	170
Type not reported.....	80	54	26	359	5	327	352	7

<sup>1</sup> Churches and other religious-affiliated organizations are not required to file a Form 990 or Form 990EZ. Most of the organizations filed voluntarily or misreported their type of organization. The estimate is, therefore, not inclusive of the majority of religious organizations.

<sup>2</sup> Less than \$500,000.

NOTES: Data are for nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3) and exclude private foundations and most religious organizations (see footnote 1). Detail may not add to totals because of rounding and processing tolerances.

less than \$250,000 and gross receipts of less than \$100,000 (Figure H). Most of these filers (86 percent) reported assets of less than \$100,000.

Organizations filing Form 990EZ reported total revenue of \$1.4 billion, nearly one-half of which was derived from

contributions, gifts, and grants. Program service revenue totaled \$0.4 billion, one-quarter of the total revenue reported by these filers. Of the asset total of \$1.4 billion, two-thirds was in cash, savings, and investments. Publicly-supported organizations comprised 80 percent of Form 990EZ filers. (Table 4 presents detailed data on Form 990EZ filers.)

**Figure H**

**Selected Items for Nonprofit Charitable Organizations Filing Form 990EZ, by Asset Size, Reporting Year 1991**

[Money amounts are in millions of dollars]

Item	Total	Asset size	
		Under \$100,000 <sup>1,2</sup>	\$100,000 under \$250,000
	(1)	(2)	(3)
Number of returns.....	30,739	26,282	4,457
Total assets.....	1,352	641	711
Cash, savings, and investments.....	899	497	401
Total liabilities.....	227	114	113
Total fund balance or net worth.....	1,125	527	598
Total revenue.....	1,411	1,179	232
Contributions, gifts, and grants.....	686	574	112
Program service revenue.....	366	318	48
Membership dues and assessments.....	137	115	22
Other.....	223	171	52
Total expenses.....	1,335	1,136	199
Excess of revenue over expenses.....	76	42	34

<sup>1</sup> Includes returns with zero assets or assets not reported.

<sup>2</sup> Estimates should be used with caution because of the small number of sample returns on which they are based.

NOTES: Data are for nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3) and exclude private foundations and most religious organizations. Detail may not add to totals because of rounding and processing tolerances.

**Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(4) through (9)**

The statistics presented in this section are based on the Forms 990 and 990EZ filed by organizations tax-exempt under Internal Revenue Code sections 501(c)(4) through (9). Figure I provides general descriptions of the organizations included under these sections. Unlike the nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3), most of these organizations are not eligible for tax-deductible contributions. Financial data for organizations covered by these six Code sections are presented in Tables 2, 3, and 4.

Selected data for these organizations are compared for 1991 with 1990 in Figure J. Four of the six Code sections showed increases in the number of returns filed for 1991, while labor, agricultural, and horticultural organizations, section 501(c)(5), and fraternal beneficiary societies and associations, section 501(c)(8), had decreases. Each of the six Code section categories showed increases in the level of assets and liabilities between the two years, with voluntary employees' benefit associations, section

# Charities and Other Tax-Exempt Organizations, 1991

**Figure I**

## Selected Types of Tax-Exempt Organizations, by Internal Revenue Code Section

Internal Revenue Code section	Description of organization	Type of activities	Examples of organizations tax-exempt under Code section
	(1)	(2)	(3)
501(c)(4)	Civic leagues, social welfare organizations, and local associations of employees	Promotion of community welfare, charitable, educational, and recreational activities	Lions Clubs, Rotary Clubs, National Rural Electric Cooperatives, and volunteer fire departments
501(c)(5)	Labor, agricultural, and horticultural organizations	Educational or instructive, the purpose being to improve conditions of work, or to improve products and efficiency	Major League Baseball Players Association, International Ladies Garment Workers Union, and United Auto Workers
501(c)(6)	Business leagues, chambers of commerce, and real estate boards	Improvement of business conditions of one or more lines of business	National Football League, Academy of Motion Picture Arts and Sciences, and American Bar Association
501(c)(7)	Social and recreational clubs	Pleasure, recreational, and social activities	New York City Yacht Club, Metropolitan Club, and sorority and fraternity chapters
501(c)(8)	Fraternal beneficiary societies and associations	Lodge providing for payment of life, sickness, accident, or other benefits to members	Independent Order of Odd Fellows, B'nai B'rith, Loyal Order of Moose, and Polish Union of America
501(c)(9)	Voluntary employees' beneficiary associations (including Federal employees' voluntary beneficiary associations formerly covered under 501(c)(10))	Provides for payment of life, sickness, accident, or other benefits to members	IBM Medical and Dental Plan Trust, U.S. Steel and Carnegie Pension Plan, and National Education Association Members Insurance Trust

**Figure J**

## Selected Items for Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Years 1990 and 1991

(Money amounts are in millions of dollars)

Internal Revenue Code section	Number of returns		Total assets		Total liabilities		Total revenue		Total expenses		Excess of revenue over expenses	
	1990	1991	1990	1991	1990	1991	1990	1991	1990	1991	1990	1991
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
501(c)(4).....	22,496	22,813	35,132	37,461	25,200	26,382	17,962	21,353	17,151	20,029	811	1,323
501(c)(5).....	21,353	20,304	13,719	15,224	2,270	2,593	12,352	12,631	11,973	12,376	380	256
501(c)(6).....	21,875	22,883	19,320	21,208	11,508	12,534	18,039	19,664	17,694	18,681	344	983
501(c)(7).....	15,615	16,112	9,344	10,107	2,956	3,129	6,090	6,401	5,881	6,163	209	238
501(c)(8).....	8,771	8,112	29,994	32,975	24,365	27,580	7,230	8,080	6,940	7,926	291	154
501(c)(9).....	9,534	9,865	33,011	37,374	11,691	13,272	55,190	56,191	53,999	54,855	1,191	1,336

NOTE: Detail may not add to totals because of rounding and processing tolerances.

# Charities and Other Tax-Exempt Organizations, 1991

501(c)(9), registering the largest increases of 13 percent and 14 percent in assets and liabilities, respectively. In each Code section, with the exception of voluntary employees' beneficiary associations, about 80 percent of the returns filed represented organizations with assets of less than \$500,000, which was a greater proportion of returns than the corresponding 68-percent of the nonprofit charitable organizations under section 501(c)(3) (Figure K).

In terms of revenue, voluntary employees' beneficiary associations reported considerably more revenue for 1991 than that reported by any of those filing under the other five Code sections (Figure L). The \$56.2 billion reported was an increase of 2 percent from 1990. Most of the revenue (85 percent) was in the form of program service revenue, which represented payments for health and welfare benefits coverage.

**Figure K**

## Returns Filed by Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, by Asset Size, Reporting Year 1991

Asset size	Organizations tax-exempt under Internal Revenue Code section --					
	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns						
<b>Total</b> .....	<b>22,813</b>	<b>20,304</b>	<b>22,883</b>	<b>16,112</b>	<b>8,112</b>	<b>9,865</b>
Under \$100,000 <sup>1,2</sup> .....	13,295	10,637	12,508	7,886	2,675	3,798
\$100,000 under \$500,000.....	5,855	6,683	6,722	4,832	4,002	2,031
\$500,000 under \$1,000,000.....	1,543	1,397	1,593	1,185	853	1,043
\$1,000,000 under \$10,000,000.....	1,788	1,423	1,830	2,109	491	2,395
\$10,000,000 under \$50,000,000.....	249	130	187	99	55	494
\$50,000,000 or more.....	82	34	42	--	36	104
Percent of total						
<b>Total</b> .....	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Under \$100,000 <sup>1,2</sup> .....	58.3	52.4	54.7	48.9	33.0	38.5
\$100,000 under \$500,000.....	25.7	32.9	29.4	30.0	49.3	20.6
\$500,000 under \$1,000,000.....	6.8	6.9	7.0	7.4	10.5	10.6
\$1,000,000 under \$10,000,000.....	7.8	7.0	8.0	13.1	6.1	24.3
\$10,000,000 under \$50,000,000.....	1.1	0.6	0.8	0.6	0.7	5.0
\$50,000,000 or more.....	0.4	0.2	0.2	--	0.4	1.1

<sup>1</sup> Includes returns with zero assets or assets not reported.

<sup>2</sup> Estimates should be used with caution because of the small number of sample returns on which they are based.

NOTE: Detail may not add to totals because of rounding and processing tolerances.

**Figure L**

## Components of Total Revenue of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Year 1991

[Money amounts are in millions of dollars]

Internal Revenue Code section	Total revenue	Sources of revenue				
		Contributions, gifts, and grants	Program service revenue	Membership dues and assessments	Income from investments <sup>1</sup>	Other
	(1)	(2)	(3)	(4)	(5)	(6)
501(c)(4).....	21,353	2,731	13,178	2,187	1,476	1,780
501(c)(5).....	12,631	355	2,955	7,773	816	733
501(c)(6).....	19,664	1,113	8,139	8,175	937	1,301
501(c)(7).....	6,401	47	1,162	3,730	174	1,288
501(c)(8).....	8,080	98	6,906	538	299	238
501(c)(9).....	56,191	2,540	47,753	2,502	1,912	1,483

<sup>1</sup> Includes: "Income from savings and temporary cash investments," "Dividends and interest from securities," and "Gross rents" from the Form 990; "Investment income" from the Form 990EZ.

NOTE: Detail may not add to totals because of rounding and processing tolerances.

# Charities and Other Tax-Exempt Organizations, 1991

Civic leagues and social welfare organizations, section 501(c)(4), ranked second in total revenue (\$21.4 billion), an increase of 19 percent from 1990. Three-fifths of this was derived from program service activities. Business leagues, chambers of commerce, and real estate boards, section 501(c)(6), were third in terms of total revenue, with membership dues and assessments (\$8.2 billion) and program service revenue (\$8.1 billion) as the principal components. Membership dues and assessments were the principal source of revenue also for labor, agricultural, and horticultural organizations, section 501(c)(5) -- \$7.8 billion; and social and recreational clubs, section 501(c)(7) -- \$3.7 billion. For these three types, the organizations with assets of less than \$10 million accounted for more than one-half of the total revenue (Figure M).

Civic leagues and social welfare organizations and voluntary employees' beneficiary associations both reported asset holdings greater than \$37 billion for 1991, representing increases of 7 percent and 13 percent, respectively, over their 1990 levels. For both of these types of organizations, the large organizations with assets of greater than \$10 million accounted for three-quarters of the total (Figure N). The other four Code sections also registered increases in asset totals.

The major assets held by the six types of organizations are shown in Figure O. (Detailed data on the components of assets are limited to those organizations that filed the longer Form 990; the shorter Form 990EZ contains a condensed balance sheet without the detail.) Investments in securities were the largest single component of assets reported by labor, agricultural, and horticultural organizations; business leagues, chambers of commerce, and real estate boards; fraternal beneficiary associations; and voluntary employees' beneficiary associations. For social and recreational clubs, the largest component of assets was land, buildings, and equipment. For civic leagues and social welfare organizations, receivables (included in other assets in Figure O) represented the largest single component of assets.

## Sections 501(c)(4)-(9) Organizations Filing Form 990EZ

Form 990EZ may be filed by organizations that are exempt under Internal Revenue Code section 501(c) with annual gross receipts of less than \$100,000 and assets under \$250,000. The use of this short form by organizations in Code sections 501(c)(4) through (8) was higher

**Figure M**

### Total Revenue of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, by Asset Size, Reporting Year 1991

[Money amounts are in millions of dollars]

Asset size	Organizations tax-exempt under Internal Revenue Code section -					
	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)
	Amount					
<b>Total</b> .....	<b>21,353</b>	<b>12,631</b>	<b>19,664</b>	<b>6,401</b>	<b>8,080</b>	<b>56,191</b>
Under \$100,000 <sup>1,2</sup> .....	931	1,000	1,130	630	211	1,679
\$100,000 under \$500,000.....	953	2,068	2,288	786	577	3,966
\$500,000 under \$1,000,000.....	1,800	954	1,353	524	226	2,274
\$1,000,000 under \$10,000,000.....	2,714	3,236	5,535	3,929	344	16,769
\$10,000,000 under \$50,000,000.....	5,675	1,866	4,215	533	235	13,992
\$50,000,000 or more.....	9,280	3,507	5,143	-	6,488	17,511
	Percent of total					
<b>Total</b> .....	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Under \$100,000 <sup>1,2</sup> .....	4.4	7.9	5.7	9.8	2.6	3.0
\$100,000 under \$500,000.....	4.5	16.4	11.6	12.3	7.1	7.1
\$500,000 under \$1,000,000.....	8.4	7.6	6.9	8.2	2.8	4.0
\$1,000,000 under \$10,000,000.....	12.7	25.6	28.1	61.4	4.3	29.8
\$10,000,000 under \$50,000,000.....	26.6	14.8	21.4	8.3	2.9	24.9
\$50,000,000 or more.....	43.5	27.8	26.2	-	80.3	31.2

<sup>1</sup> Includes returns with zero assets or assets not reported.

<sup>2</sup> Estimates should be used with caution because of the small number of sample returns on which they are based.

NOTE: Detail may not add to totals because of rounding and processing tolerances.



# Charities and Other Tax-Exempt Organizations, 1991

**Figure N**

## Total Assets of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, by Asset Size, Reporting Year 1991

(Money amounts are in millions of dollars)

Asset size	Organizations tax-exempt under Internal Revenue Code section --					
	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)
	Amount					
<b>Total</b> .....	<b>37,461</b>	<b>15,224</b>	<b>21,208</b>	<b>10,107</b>	<b>32,975</b>	<b>37,374</b>
Under \$100,000 <sup>1,2</sup> .....	406	450	473	282	111	124
\$100,000 under \$500,000.....	1,326	1,458	1,539	1,128	967	525
\$500,000 under \$1,000,000.....	1,067	1,026	1,110	820	609	726
\$1,000,000 under \$10,000,000.....	4,931	3,448	4,939	6,337	1,182	8,151
\$10,000,000 under \$50,000,000.....	5,654	2,647	3,673	1,540	1,171	10,352
\$50,000,000 or more.....	24,077	6,196	9,473	—	28,936	17,497
	Percent of total					
<b>Total</b> .....	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Under \$100,000 <sup>1,2</sup> .....	1.1	3.0	2.2	2.8	0.3	0.3
\$100,000 under \$500,000.....	3.5	9.6	7.3	11.2	2.9	1.4
\$500,000 under \$1,000,000.....	2.8	6.7	5.2	8.1	1.8	1.9
\$1,000,000 under \$10,000,000.....	13.2	22.6	23.3	62.7	3.6	21.8
\$10,000,000 under \$50,000,000.....	15.1	17.4	17.3	15.2	3.6	27.7
\$50,000,000 or more.....	64.3	40.7	44.7	—	87.8	46.8

<sup>1</sup> Includes returns with zero assets or assets not reported.

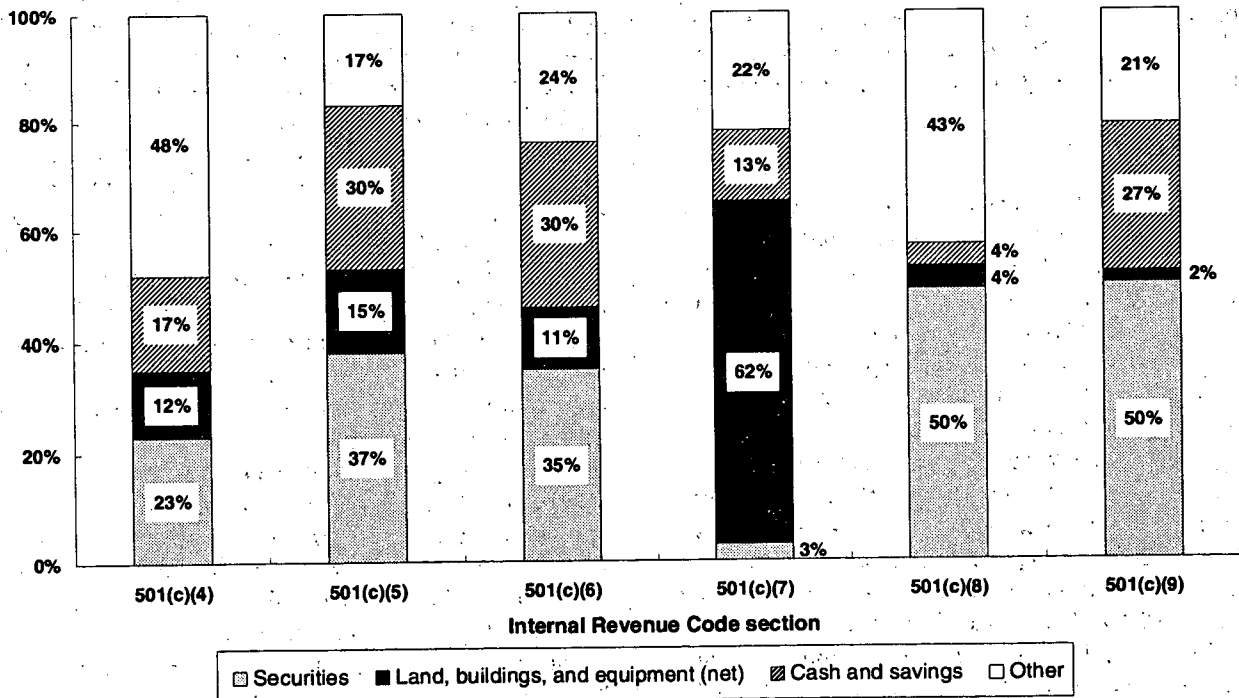
<sup>2</sup> Estimates should be used with caution because of the small number of sample returns on which they are based.

NOTE: Detail may not add to totals because of rounding and processing tolerances.

**Figure O**

## Components of Total Assets of Organizations, by Selected Internal Revenue Code Section, Reporting Year 1991

Percentage of total



NOTE: Detail may not add to totals because of rounding and processing tolerances.

# Charities and Other Tax-Exempt Organizations, 1991

than by the nonprofit charitable organizations under section 501(c)(3) (Figure P). The exception was the voluntary employees' beneficiary associations, in which there were fewer small organizations.

**Figure P**

## Types of Returns Filed by Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Year 1991

Internal Revenue Code section	Number of returns		Forms 990EZ as a percentage of total
	Total	Form 990EZ	
	(1)	(2)	(3)
501(c)(4).....	22,813	7,624	33.4
501(c)(5).....	20,304	6,362	31.3
501(c)(6).....	22,883	5,576	24.4
501(c)(7).....	16,112	3,891	24.1
501(c)(8).....	8,112	1,786	22.0
501(c)(9).....	9,865	786	8.0

Table 4 presents detailed data on Form 990EZ filers, by Code section. For these filers, cash, savings, and investments were the largest component of assets reported by organizations reporting under five of the six Code sections. The exception was social and recreational clubs which reported land and buildings as the largest category of assets (50 percent). Membership dues and assessments were the principal source of revenue for five types of organizations, with that one source representing at least one-third of total revenue. The exception was the voluntary employees' beneficiary associations for which program service revenue was the primary source of revenue.

### Summary

For 1991, nonprofit charitable organizations tax-exempt under section 501(c)(3) reported revenue and assets of \$491.1 billion and \$777.5 billion, respectively [6]. These totals represented increases of 13 percent over 1990. The number of returns filed by these organizations was 149,544, which included both the longer Form 990 and the shorter Form 990EZ. This latter form accounted for one-fifth of the total number of returns filed.

Program service revenue, the fees received for the programs conducted in support of the purposes for which the tax exemptions under section 501(c)(3) were granted, was \$344.4 billion. It represented 70 percent of total revenue. Contributions, gifts, and grants increased by 3 percent to \$87.5 billion. This source of revenue accounted for more than one-half of the revenue for organizations with asset holdings of less than \$1 million but for

a much smaller share for larger organizations. Expenses rose by 12 percent to \$458.7 billion; of that amount, 86 percent was in support of the organizations' programs.

Organizations exempt under Internal Revenue Code sections 501(c)(4) through (9) are diverse in both their purposes and financial characteristics. Three types of organizations -- civic leagues and social welfare organizations, section 501(c)(4); labor, agricultural, and horticultural organizations, section 501(c)(5); and business leagues, chambers of commerce, and real estate boards, section 501(c)(6) -- each filed more than 20,000 Forms 990 and 990EZ. In terms of assets, civic leagues and social welfare organizations and voluntary employees' beneficiary associations (section 501(c)(9)) reported assets greater than \$37 billion for 1991. All six of these types of organizations reported increases in both asset and revenue totals. Membership dues and assessments were the principal source of revenue for organizations in five of the six organizational types; program service revenue was the principal source for voluntary employees' beneficiary associations in the form of payments for health and welfare benefits.

### Data Sources and Limitations

The statistics in this article are based on a sample of the 1991 Forms 990, *Return of Organization Exempt from Income Tax*, and Forms 990EZ, *Short Form Return of Organization Exempt from Income Tax*. Organizations used the 1991 Form 990 when their accounting periods ended during the time period December 31, 1991, through November 30, 1992. These returns comprise the data for Reporting Year 1991 shown in this article. The sample did not include private foundations, which were required to file on a separate return form. Most churches and other religious organizations were also excluded from the sample because they were not required to file a Form 990 or a Form 990EZ. However, as shown in Figure G, some of these organizations filed returns voluntarily. The sample included only those returns with receipts of more than \$25,000, the filing threshold. The sample design was split into two parts: the first part included returns of organizations exempt under section 501(c)(3), and the second part included organizations exempt under sections 501(c)(4) through (9). Returns of organizations exempt under other sections were not included in the study. The data presented were obtained from returns as originally filed. In most cases, changes made to the original return as a result of either administrative processing or taxpayer amendment were not incorporated into the data base.

Each part of the sample was classified into sample strata based on size of total assets, with each stratum sampled at

# Charities and Other Tax-Exempt Organizations, 1991

a different rate. For section 501(c)(3) organizations, a sample of 10,811 returns was selected from a population of 152,119. All returns with assets of \$10 million or more were included. Sampling rates ranged from 0.8 percent for small asset classes to 100 percent for organizations with assets of \$10 million or more. For organizations filing under sections 501(c)(4) through (9), a sample of 9,438 returns was selected from a population of 101,211. Sampling rates ranged from 1.5 percent for the small asset classes to 100 percent for organizations with assets of \$2,500,000 or more. The populations for these organizations included some returns of terminated organizations, returns of inactive organizations, duplicate returns, and returns of organizations filed prior to 1991. These returns were not included in the samples, nor in the estimated population counts.

Because the data are based on samples, they are subject to sampling error. In order to use these statistics properly, the magnitude of the sampling error, measured by the coefficient of variation (CV) should be taken into account. Figure Q shows CV's for selected financial data. A discussion of the methods for evaluating the nonsampling error can be found in the general Appendix of this issue.

## Notes and References

[1] Data for previous years were published in Internal Revenue Service, *Statistics of Income, Compendium of Studies of Tax-Exempt Organizations, 1974-1987*, and *Compendium of Studies of Tax-Exempt Organizations, 1986-1992, Volume 2*. See also "Charities and Other Tax-Exempt Organizations, 1990," *Statistics of Income Bulletin*, Fall 1994, Volume 14, Number 2; and Hilgert, Cecelia, and Arnsberger, Paul, "Charities and Other Tax-Exempt Organizations, 1989," *Statistics of Income Bulletin*, Winter 1993-1994, Volume 13, Number 3.

[2] Data presented in this article are from 1991 Forms 990 and 990EZ. Organizations used the 1991 Form 990 when their accounting periods ended during the time period of December 31, 1991, through November 30, 1992. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990EZ, was obtained from the Internal Revenue Service Exempt Organizations Business Master File, as reported in *Monthly Exempt Organizations Statistical Summary*, and does not include private foundations filing Form 990-PF, *Return of Private Foundation*.

[3] Public disclosure of exempt organization data is allowed under Internal Revenue Code section 6104(b).

[4] Some data in this section are from unpublished Statistics of Income tabulations.

[5] For information on private foundations, see "Private Foundations and Charitable Trusts, 1991," *Statistics of Income Bulletin*, Winter 1994-1995, Volume 14, Number 3; and Meckstroth, Alicia, "Private Foundations and Charitable Trusts, 1990," *Statistics of Income Bulletin*, Winter 1993-1994, Volume 13, Number 3.

[6] For information on the unrelated business income tax returns of tax-exempt organizations, see Riley, Margaret, "Unrelated Business Income Tax Returns, 1991," *Statistics of Income Bulletin*, Spring 1995, Volume 14, Number 4; and Harte, James M., and Hilgert, Cecelia H., "Enriching One Sample While Improving Another: Linking Differently Stratified Samples of Documents Filed by Exempt Organizations," *Statistics of Income: Turning Administrative Systems Into Information Systems--1993*.

Figure Q

**Coefficients of Variation for Selected Items, by Selected Internal Revenue Code Section, Reporting Year 1991**

Item	Internal Revenue Code section -						
	501(c)(3)	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Percentages							
Total revenue.....	0.64	1.63	2.48	1.98	2.87	4.30	3.77
Total expenses.....	0.68	1.68	3.05	2.07	2.86	4.26	3.85
Total assets.....	1.00	2.46	1.66	1.96	1.55	4.38	1.01
Total liabilities.....	1.99	3.25	3.62	3.92	2.35	4.88	1.29

# Charities and Other Tax-Exempt Organizations, 1991

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

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

Item	Total	Asset size					
		Under \$100,000 <sup>1,2</sup>	\$100,000 under \$500,000 <sup>2</sup>	\$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)
<b>Number of returns.....</b>	<b>118,805</b>	<b>35,362</b>	<b>34,967</b>	<b>14,401</b>	<b>26,420</b>	<b>5,258</b>	<b>2,397</b>
<b>Total assets.....</b>	<b>776,119,819</b>	<b>1,298,840</b>	<b>8,801,024</b>	<b>10,169,345</b>	<b>80,926,710</b>	<b>115,369,599</b>	<b>559,554,300</b>
<b>Cash:</b>							
Number of returns.....	92,383	27,219	27,831	11,067	20,555	3,977	1,734
Amount.....	14,114,448	341,604	1,209,265	724,758	3,027,049	2,752,312	6,059,460
<b>Savings and temporary cash investments:</b>							
Number of returns.....	82,233	19,432	26,573	10,530	19,938	3,936	1,823
Amount.....	60,969,958	442,817	2,616,215	2,128,769	10,902,741	10,179,697	34,699,719
<b>Accounts receivable (net):</b>							
Number of returns.....	56,816	10,634	13,744	8,246	17,671	4,330	2,191
Amount.....	57,050,453	93,332	545,537	658,848	5,385,763	9,129,100	41,237,874
<b>Pledges receivable (net):</b>							
Number of returns.....	7,744	800	1,281	789	3,557	970	348
Amount.....	6,548,252	10,048	94,549	104,263	1,791,976	2,297,797	2,249,620
<b>Grants receivable:</b>							
Number of returns.....	12,845	2,971	3,225	2,110	3,489	630	421
Amount.....	4,248,611	35,962	256,885	160,326	1,227,883	742,478	1,825,079
<b>Receivables due from officers, directors, trustees, and key employees:</b>							
Number of returns.....	3,053	914	912	263	590	215	159
Amount.....	612,305	4,810	4,477	1,448	67,973	45,612	487,985
<b>Other notes and loans receivable:</b>							
Number of returns.....	14,814	1,028	3,134	2,235	5,104	2,073	1,240
Amount.....	20,070,675	5,165	203,246	303,421	1,800,434	3,069,875	14,688,534
<b>Inventories for sale or use:</b>							
Number of returns.....	24,211	3,200	6,173	2,827	7,302	2,913	1,798
Amount.....	5,309,472	36,684	209,972	70,095	691,917	1,082,688	3,218,116
<b>Prepaid expenses and deferred charges:</b>							
Number of returns.....	51,962	8,342	13,605	6,968	16,811	4,141	2,094
Amount.....	7,007,829	18,095	114,710	102,300	785,583	1,325,129	4,662,011
<b>Investments in securities:</b>							
Number of returns.....	25,580	1,028	5,674	2,958	10,964	3,285	1,670
Amount.....	252,923,503	16,656	617,432	821,305	14,759,215	29,025,279	207,683,616
<b>Investments in land, buildings, and equipment minus accumulated depreciation:</b>							
Number of returns.....	19,021	5,508	5,193	2,389	4,328	1,042	561
Amount.....	18,859,511	83,325	454,777	868,419	4,253,359	3,215,210	9,984,421
<b>Other investments:</b>							
Number of returns.....	10,148	571	1,327	1,052	4,263	1,739	1,195
Amount.....	66,396,023	2,267	113,368	210,355	2,540,924	5,414,781	58,114,328
<b>Land, buildings, and equipment minus accumulated depreciation:</b>							
Number of returns.....	71,802	13,193	21,792	10,136	20,052	4,442	2,187
Amount.....	216,324,719	185,781	2,090,160	3,560,721	30,435,314	40,813,566	139,239,176
<b>Other assets:</b>							
Number of returns.....	41,300	5,599	9,469	6,500	14,022	3,713	1,996
Amount.....	45,684,058	22,307	270,428	454,308	3,256,578	6,276,076	35,404,360
<b>Total liabilities.....</b>	<b>365,378,715</b>	<b>595,614</b>	<b>2,472,699</b>	<b>3,508,030</b>	<b>32,898,363</b>	<b>47,380,166</b>	<b>278,523,843</b>
<b>Accounts payable:</b>							
Number of returns.....	82,383	19,661	22,502	10,744	22,281	4,858	2,337
Amount.....	63,826,331	208,624	829,229	780,385	6,260,000	10,217,400	45,530,693
<b>Grants payable:</b>							
Number of returns.....	4,701	914	892	723	1,657	367	147
Amount.....	3,421,531	12,142	59,329	112,475	669,452	1,003,687	1,564,447
<b>Support and revenue designated for future periods:</b>							
Number of returns.....	21,282	3,771	5,100	2,695	7,696	1,489	530
Amount.....	11,920,773	63,686	294,352	193,955	3,445,500	3,967,059	3,956,221
<b>Loans from officers, directors, trustees, and key employees:</b>							
Number of returns.....	4,656	2,857	869	329	525	59	18
Amount.....	520,877	91,616	37,347	9,370	68,387	78,269	235,889
<b>Mortgages and other notes payable:</b>							
Number of returns.....	42,702	6,063	10,797	6,663	13,895	3,377	1,908
Amount.....	148,947,271	149,529	973,527	1,970,755	18,727,178	24,575,036	102,551,246
<b>Other liabilities:</b>							
Number of returns.....	36,881	6,742	7,410	5,359	12,428	3,186	1,755
Amount.....	136,741,934	70,016	278,915	441,093	3,727,845	7,538,715	124,685,348

Footnotes at end of table.

# Charities and Other Tax-Exempt Organizations, 1991

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

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

Item	Total	Asset size					
		Under \$100,000 <sup>1,2</sup>	\$100,000 under \$500,000 <sup>2</sup>	\$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)
<b>Total fund balance or net worth:</b>							
Number of returns.....	118,195	34,790	34,967	14,401	26,401	5,245	2,391
Amount.....	410,741,110	703,228	6,328,322	6,661,315	48,028,353	67,989,434	281,030,458
<b>Total revenue:</b>							
Number of returns.....	118,804	35,362	34,967	14,401	26,420	5,258	2,396
Amount.....	489,694,667	6,554,055	13,102,742	11,021,697	65,118,635	79,336,474	314,561,064
<b>Total contributions received:</b>							
Number of returns.....	99,860	29,648	30,095	12,363	21,377	4,318	2,058
Amount.....	86,776,075	3,483,284	6,597,661	5,213,584	23,964,188	14,303,588	33,213,770
<b>Contributions received from direct public support:</b>							
Number of returns.....	90,207	26,106	27,282	11,311	19,645	4,019	1,843
Amount.....	40,282,952	1,522,730	2,680,794	2,563,462	9,645,213	8,654,539	15,216,216
<b>Contributions received from indirect public support:</b>							
Number of returns.....	26,099	7,679	7,777	3,316	5,721	966	640
Amount.....	7,717,705	482,050	735,584	401,886	1,750,623	1,656,263	2,691,298
<b>Government grants:</b>							
Number of returns.....	39,424	12,005	11,687	4,696	8,434	1,611	990
Amount.....	38,775,424	1,478,511	3,181,282	2,248,235	12,568,353	3,992,787	15,306,256
<b>Program service revenue:</b>							
Number of returns.....	72,270	18,747	19,461	9,113	18,616	4,212	2,121
Amount.....	344,080,530	2,259,908	5,326,574	4,814,828	34,762,787	57,652,553	239,263,881
<b>Membership dues and assessments:</b>							
Number of returns.....	25,911	9,256	9,056	2,630	4,236	542	192
Amount.....	5,051,385	297,095	324,445	219,629	1,301,038	989,625	1,919,554
<b>Interest on savings and temporary cash investments:</b>							
Number of returns.....	94,771	24,369	29,273	12,449	22,615	4,143	1,922
Amount.....	6,162,497	37,306	177,469	158,152	980,306	1,071,902	3,737,362
<b>Dividends and interest from securities:</b>							
Number of returns.....	23,024	1,257	6,131	2,915	8,447	2,790	1,484
Amount.....	13,997,664	3,866	60,034	63,560	864,140	1,762,309	11,243,755
<b>Net rental income (loss):</b>							
Number of returns.....	17,757	1,600	4,254	2,630	6,256	1,839	1,178
Amount.....	1,061,884	13,927	42,745	57,158	247,633	182,232	518,190
<b>Gross rents:</b>							
Number of returns.....	17,877	1,600	4,392	2,652	6,217	1,840	1,176
Amount.....	2,522,776	24,952	99,096	83,741	645,616	401,975	1,267,396
<b>Rental expenses:</b>							
Number of returns.....	6,881	457	1,624	614	2,680	866	640
Amount.....	1,460,893	11,025	56,351	26,583	397,983	219,744	749,206
<b>Other investment income:</b>							
Number of returns.....	4,628	343	664	526	1,777	742	576
Amount.....	3,197,371	413	13,882	1,117	142,244	210,191	2,829,523
<b>Total gain (loss) from sales of assets:</b>							
Number of returns.....	22,153	1,600	4,072	2,761	8,904	3,045	1,771
Amount.....	10,597,235	7,609	12,484	111,069	449,209	956,197	9,060,667
<b>Gain (loss), sales of securities:</b>							
Number of returns.....	12,518	343	1,922	1,052	6,104	2,048	1,049
Amount.....	9,138,342	-70	9,734	6,250	369,322	859,035	7,894,070
<b>Gross amount from sales:</b>							
Number of returns.....	12,389	229	2,036	986	6,092	2,013	1,034
Amount.....	179,070,702	43,497	137,559	549,093	4,007,348	10,534,334	163,798,871
<b>Cost or other basis and sales expense:</b>							
Number of returns.....	10,900	343	1,624	986	5,432	1,700	815
Amount.....	169,932,361	43,567	127,825	542,845	3,638,026	9,675,298	155,904,801
<b>Gain (loss), sales of other assets:</b>							
Number of returns.....	11,897	1,371	2,150	1,841	3,771	1,592	1,172
Amount.....	1,458,892	7,679	2,751	104,819	79,886	97,161	1,166,597
<b>Gross amount from sales:</b>							
Number of returns.....	10,429	1,143	2,013	1,709	3,168	1,360	1,036
Amount.....	5,168,997	16,313	72,585	193,855	225,780	583,675	4,076,789
<b>Cost or other basis and sales expense:</b>							
Number of returns.....	8,349	1,028	1,395	1,118	2,666	1,196	946
Amount.....	3,710,105	8,634	69,834	89,036	145,894	486,513	2,910,193

Footnotes at end of table.

# Charities and Other Tax-Exempt Organizations, 1991

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

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

Item	Total	Asset size					
		Under \$100,000 <sup>1,2</sup>	\$100,000 under \$500,000 <sup>2</sup>	\$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)
<b>Total revenue (continued):</b>							
<b>Net income (loss), fundraising:</b>							
Number of returns.....	28,148	10,764	9,056	3,059	4,429	606	234
Amount.....	1,442,424	278,708	236,413	153,586	519,231	153,247	101,239
<b>Gross revenue:</b>							
Number of returns.....	28,543	10,764	9,307	3,059	4,500	654	258
Amount.....	3,040,483	825,449	534,412	280,680	862,045	317,274	220,622
<b>Direct expenses:</b>							
Number of returns.....	24,191	9,370	7,455	2,731	3,813	582	241
Amount.....	1,598,061	546,741	298,002	127,094	342,814	164,027	119,383
<b>Gross profit (loss), sales of inventory:</b>							
Number of returns.....	15,840	3,657	5,352	1,906	3,892	659	374
Amount.....	2,884,751	102,820	136,669	140,737	602,412	548,005	1,354,108
<b>Gross sales minus returns and allowances:</b>							
Number of returns.....	15,894	3,657	5,466	1,841	3,898	657	375
Amount.....	6,538,512	197,414	411,664	333,105	1,528,257	1,361,377	2,706,694
<b>Cost of goods sold:</b>							
Number of returns.....	14,344	3,314	4,826	1,841	3,389	617	358
Amount.....	3,653,763	94,594	274,994	192,370	925,846	813,373	1,352,587
<b>Other revenue:</b>							
Number of returns.....	45,085	9,027	13,106	5,863	12,022	3,293	1,774
Amount.....	14,442,842	69,117	174,361	88,276	1,285,447	1,508,625	11,319,016
<b>Total expenses:</b>							
Number of returns.....	118,270	35,362	34,715	14,401	26,155	5,242	2,394
Amount.....	457,403,966	6,452,979	12,452,119	10,156,771	61,402,902	74,423,153	292,516,042
<b>Program services:</b>							
Number of returns.....	114,134	33,990	33,686	13,678	25,341	5,097	2,342
Amount.....	394,805,045	5,276,157	10,320,466	8,464,034	51,425,917	61,978,381	257,340,090
<b>Management and general:</b>							
Number of returns.....	98,524	27,249	29,180	12,143	23,000	4,757	2,195
Amount.....	57,538,750	1,032,438	1,914,351	1,505,910	8,896,952	11,158,840	33,030,260
<b>Fundraising:</b>							
Number of returns.....	34,354	8,479	9,103	5,222	8,602	2,014	934
Amount.....	3,992,880	129,889	187,489	177,041	970,829	967,582	1,560,051
<b>Payments to affiliates:</b>							
Number of returns.....	4,475	686	1,692	526	1,258	202	111
Amount.....	1,067,280	14,488	29,810	9,785	109,204	318,351	585,641
<b>Excess (deficit) of revenue over expenses:</b>							
Number of returns.....	118,116	35,019	34,853	14,335	26,290	5,232	2,387
Amount.....	32,290,708	101,070	650,636	864,926	3,715,733	4,913,320	22,045,022

<sup>1</sup> Includes returns with zero assets or assets not reported. Estimates in this column should be used with caution because of the small number of sample returns on which they are based.

<sup>2</sup> Includes organizations with end-of-year total assets less than \$250,000 and gross receipts less than \$100,000 not filing a Form 990EZ.

NOTES: Nonprofit charitable organizations exclude private foundations and most religious organizations. Detail may not add to totals because of rounding and processing tolerances.

# Charities and Other Tax-Exempt Organizations, 1991

**Table 2.—Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)–(9): Selected Income Statement and Balance Sheet Items, by Code Section**

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

Item	Organizations tax-exempt under Internal Revenue Code section—						
	501(c)(3) 1	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of returns.....</b>	<b>118,805</b>	<b>15,189</b>	<b>13,952</b>	<b>17,307</b>	<b>12,221</b>	<b>6,326</b>	<b>9,079</b>
<b>Total assets.....</b>	<b>776,119,819</b>	<b>37,127,320</b>	<b>14,907,486</b>	<b>21,000,472</b>	<b>9,873,477</b>	<b>32,859,740</b>	<b>37,349,333</b>
<b>Cash:</b>							
Number of returns.....	92,383	11,855	11,481	13,640	10,289	5,485	4,880
Amount.....	14,114,448	1,193,144	889,676	859,523	373,670	223,235	912,331
<b>Savings and temporary cash investments:</b>							
Number of returns.....	82,233	10,903	10,165	14,268	8,772	4,183	6,450
Amount.....	60,969,958	5,032,139	3,643,860	5,522,247	870,791	775,579	9,124,449
<b>Accounts receivable (net):</b>							
Number of returns.....	56,816	3,399	4,002	6,873	5,431	1,190	4,433
Amount.....	57,050,453	2,153,679	508,569	1,917,208	655,942	53,515	3,412,519
<b>Pledges receivable (net):</b>							
Number of returns.....	7,744	69	66	152	122	73	44
Amount.....	6,548,252	85,434	13,858	128,587	4,701	2,680	14,472
<b>Grants receivable:</b>							
Number of returns.....	12,845	245	30	188	8	18	113
Amount.....	4,248,611	80,402	2,928	46,147	418	1,799	49,198
<b>Receivables due from officers, directors, trustees, and key employees:</b>							
Number of returns.....	3,053	163	135	381	107	48	51
Amount.....	612,305	58,574	5,887	5,997	1,922	193	13,926
<b>Other notes and loans receivable:</b>							
Number of returns.....	14,814	638	956	1,350	491	352	232
Amount.....	20,070,675	7,103,327	300,473	375,481	96,673	808,174	83,958
<b>Inventories for sale or use:</b>							
Number of returns.....	24,211	2,561	888	1,922	5,679	3,704	54
Amount.....	5,309,472	112,604	17,246	130,232	120,074	33,272	10,801
<b>Prepaid expenses and deferred charges:</b>							
Number of returns.....	51,962	3,310	2,640	6,118	4,712	1,089	2,214
Amount.....	7,007,829	211,009	97,499	309,405	110,046	12,829	127,798
<b>Investments in securities:</b>							
Number of returns.....	25,580	1,449	2,131	2,414	837	1,765	2,415
Amount.....	252,923,503	8,463,010	5,551,460	7,258,636	262,550	16,528,888	18,796,994
<b>Investments in land, buildings, and equipment minus accumulated depreciation:</b>							
Number of returns.....	19,021	2,748	2,142	2,493	2,084	810	181
Amount.....	18,859,511	1,857,860	359,489	348,563	914,243	505,690	50,595
<b>Other investments:</b>							
Number of returns.....	10,148	578	1,073	1,431	295	340	538
Amount.....	66,396,023	2,672,536	852,886	813,603	69,857	4,410,910	2,181,184
<b>Land, buildings, and equipment minus accumulated depreciation:</b>							
Number of returns.....	71,802	6,210	8,187	8,264	7,235	4,158	1,303
Amount.....	216,324,719	4,443,284	2,289,929	2,371,783	6,169,551	1,337,268	727,732
<b>Other assets:</b>							
Number of returns.....	41,300	3,364	3,564	4,255	3,014	2,166	2,356
Amount.....	45,684,058	3,660,314	373,729	913,060	223,038	8,165,700	1,843,377
<b>Total liabilities.....</b>	<b>365,378,715</b>	<b>26,352,014</b>	<b>2,562,537</b>	<b>12,524,122</b>	<b>3,098,461</b>	<b>27,573,535</b>	<b>13,272,132</b>
<b>Accounts payable:</b>							
Number of returns.....	82,383	5,847	6,803	10,032	6,874	4,032	5,018
Amount.....	63,826,331	5,121,353	930,059	1,693,957	593,314	241,871	5,329,254
<b>Grants payable:</b>							
Number of returns.....	4,701	408	24	106	98	53	41
Amount.....	3,421,531	92,813	4,134	36,787	24,387	26,829	46,442
<b>Support and revenue designated for future periods:</b>							
Number of returns.....	21,282	822	455	2,810	956	624	292
Amount.....	11,920,773	495,393	106,327	917,389	111,703	39,309	229,801
<b>Loans from officers, directors, trustees, and key employees:</b>							
Number of returns.....	4,656	101	29	124	81	—	—
Amount.....	520,877	13,162	3,965	2,147	18,862	—	—
<b>Mortgages and other notes payable:</b>							
Number of returns.....	42,702	3,801	2,115	2,801	4,648	2,207	162
Amount.....	148,947,271	10,992,585	747,470	1,356,539	1,812,642	210,382	204,773
<b>Other liabilities:</b>							
Number of returns.....	36,881	2,989	3,287	5,435	3,732	2,354	2,818
Amount.....	136,741,934	9,636,706	770,582	8,517,302	537,556	27,055,144	7,461,861

Footnotes at end of table.

# Charities and Other Tax-Exempt Organizations, 1991

**Table 2.—Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)–(9): Selected Income Statement and Balance Sheet Items, by Code Section—Continued**

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) <sup>1</sup>	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Total fund balance or net worth:</b>							
Number of returns.....	118,195	14,912	13,885	17,268	12,158	6,325	8,308
Amount.....	410,741,110	10,775,312	12,344,954	8,476,355	6,775,015	5,286,203	24,077,201
<b>Total revenue:</b>							
Number of returns.....	118,804	15,189	13,952	17,307	12,221	6,326	9,079
Amount.....	489,694,667	21,073,413	12,309,877	19,401,429	6,220,863	8,011,117	56,142,160
<b>Total contributions received:</b>							
Number of returns.....	99,860	7,583	1,797	3,751	2,159	3,578	357
Amount.....	86,776,075	2,690,288	348,925	1,081,699	39,296	88,077	2,530,304
<b>Contributions received from direct public support:</b>							
Number of returns.....	90,207	6,621	1,478	2,622	1,952	3,414	257
Amount.....	40,282,952	1,872,865	132,610	423,085	25,429	58,614	2,301,264
<b>Contributions received from indirect public support:</b>							
Number of returns.....	26,099	1,246	161	646	418	305	15
Amount.....	7,717,705	169,737	66,343	97,370	13,160	28,598	112,647
<b>Government grants:</b>							
Number of returns.....	39,424	2,385	446	1,075	8	3	93
Amount.....	38,775,424	647,693	149,973	561,243	708	864	116,393
<b>Program service revenue:</b>							
Number of returns.....	72,270	6,079	3,977	11,181	7,111	2,835	7,647
Amount.....	344,080,530	13,129,189	2,931,723	8,059,653	1,127,379	6,893,759	47,726,945
<b>Membership dues and assessments:</b>							
Number of returns.....	25,911	8,831	12,624	15,819	10,713	5,959	1,000
Amount.....	5,051,385	2,088,500	7,517,393	8,052,943	3,628,559	513,677	2,492,664
<b>Interest on savings and temporary cash investments:</b>							
Number of returns.....	94,771	12,733	12,890	15,943	10,599	5,339	7,340
Amount.....	6,162,497	474,401	430,348	504,119	64,009	64,676	785,922
<b>Dividends and interest from securities:</b>							
Number of returns.....	23,024	1,529	1,610	1,869	723	982	2,059
Amount.....	13,997,664	648,039	255,933	329,067	15,952	175,161	1,106,852
<b>Net rental income (loss):</b>							
Number of returns.....	17,757	2,687	3,074	1,887	2,711	1,694	108
Amount.....	1,061,884	205,898	30,435	20,143	37,124	23,482	1,231
<b>Gross rents:</b>							
Number of returns.....	17,877	2,689	3,132	1,960	2,777	1,694	111
Amount.....	2,522,776	341,953	118,106	94,601	87,273	55,485	18,568
<b>Rental expenses:</b>							
Number of returns.....	6,881	1,302	1,291	978	1,434	670	66
Amount.....	1,460,893	136,055	87,671	74,458	50,149	32,002	17,337
<b>Other investment income:</b>							
Number of returns.....	4,628	405	423	507	264	93	699
Amount.....	3,197,371	183,974	25,791	26,583	5,334	5,304	118,985
<b>Total gain (loss) from sales of assets:</b>							
Number of returns.....	22,153	1,061	1,430	1,701	998	581	1,606
Amount.....	10,597,235	137,500	69,181	104,328	12,526	-93,891	408,836
<b>Gain (loss), sales of securities:</b>							
Number of returns.....	12,518	348	488	529	227	333	1,528
Amount.....	9,138,342	124,931	55,947	92,325	2,450	18,956	404,247
<b>Gross amount from sales:</b>							
Number of returns.....	12,389	351	570	529	228	331	1,695
Amount.....	179,070,702	11,810,829	3,785,250	3,884,188	51,420	347,040	41,771,722
<b>Cost or other basis and sales expense:</b>							
Number of returns.....	10,900	325	527	506	199	299	1,657
Amount.....	169,932,361	11,685,898	3,729,303	3,791,863	48,970	328,084	41,367,475
<b>Gain (loss), sales of other assets:</b>							
Number of returns.....	11,897	778	1,033	1,265	789	265	141
Amount.....	1,458,892	12,569	13,233	12,003	10,076	-112,847	4,589
<b>Gross amount from sales:</b>							
Number of returns.....	10,429	751	1,043	1,106	766	270	143
Amount.....	5,168,997	205,175	47,333	85,578	23,524	24,843	642,380
<b>Cost or other basis and sales expense:</b>							
Number of returns.....	8,349	415	657	957	463	149	103
Amount.....	3,710,105	192,606	34,098	73,575	13,448	137,690	637,791

Footnotes at end of table.



# Charities and Other Tax-Exempt Organizations, 1991

**Table 2.—Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)–(9): Selected Income Statement and Balance Sheet Items, by Code Section--Continued**

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

Item	Organizations tax-exempt under Internal Revenue Code section—						
	501(c)(3) <sup>1</sup>	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Total Revenue (continued):</b>							
Net income (loss), fundraising:							
Number of returns.....	28,148	5,690	739	2,565	1,379	2,171	72
Amount.....	1,442,424	161,141	23,157	89,672	25,862	118,020	2,712
Gross revenue:							
Number of returns.....	28,543	5,695	805	2,569	1,380	2,171	72
Amount.....	3,040,483	800,377	95,529	262,666	76,021	311,263	7,056
Direct expenses:							
Number of returns.....	24,191	5,383	669	2,345	1,234	1,785	72
Amount.....	1,598,061	639,230	72,372	172,994	50,159	193,244	4,344
Gross profit (loss), sales of inventories:							
Number of returns.....	15,840	2,948	1,140	1,571	5,704	2,415	32
Amount.....	2,884,751	229,091	27,602	92,799	1,084,528	150,938	4,617
Gross sales minus returns and allowances:							
Number of returns.....	15,894	2,948	1,204	1,584	5,695	2,402	33
Amount.....	6,538,512	754,103	53,817	259,805	2,297,382	379,179	70,549
Cost of goods sold:							
Number of returns.....	14,344	2,745	1,021	1,304	5,574	2,349	32
Amount.....	3,653,763	525,013	26,216	167,006	1,212,853	228,241	65,932
Other revenue:							
Number of returns.....	45,085	5,086	6,893	8,155	4,416	2,072	1,686
Amount.....	14,442,842	1,125,383	649,384	1,040,423	180,392	71,909	863,092
<b>Total expenses:</b>							
Number of returns.....	118,270	14,717	13,869	17,294	12,170	6,298	9,045
Amount.....	457,403,966	19,772,362	12,068,121	18,429,089	5,990,537	7,856,961	54,811,142
Program services:							
Number of returns.....	114,134	13,525	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
Amount.....	394,805,045	16,958,996	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
Management and general:							
Number of returns.....	98,524	10,986	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
Amount.....	57,538,750	2,597,697	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
Fundraising:							
Number of returns.....	34,354	1,989	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
Amount.....	3,992,880	167,627	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
Payments to affiliates:							
Number of returns.....	4,475	1,896	7,776	1,138	540	2,124	58
Amount.....	1,067,280	48,042	1,317,610	287,873	12,577	31,722	4,847
<b>Excess (deficit) of revenue over expenses:</b>							
Number of returns.....	118,116	14,959	13,885	17,296	12,147	6,326	8,304
Amount.....	32,290,708	1,301,051	241,756	972,337	230,425	154,155	1,331,018

<sup>1</sup>Excludes private foundations and most religious organizations.

<sup>2</sup> Not required to be reported.

NOTE: Detail may not add to totals because of rounding and processing tolerances.

# Charities and Other Tax-Exempt Organizations, 1991

**Table 3.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Total Functional Expenditures, by Code Section**

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) <sup>1</sup>	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of returns.....</b>	<b>118,805</b>	<b>15,189</b>	<b>13,952</b>	<b>17,907</b>	<b>12,221</b>	<b>6,326</b>	<b>9,079</b>
<b>Total functional expenditures:</b>							
<b>Number of returns.....</b>	<b>118,089</b>	<b>14,717</b>	<b>13,869</b>	<b>17,294</b>	<b>12,170</b>	<b>6,285</b>	<b>9,045</b>
<b>Amount.....</b>	<b>456,271,971</b>	<b>19,724,313</b>	<b>10,750,512</b>	<b>18,141,218</b>	<b>5,977,960</b>	<b>7,825,238</b>	<b>54,806,295</b>
<b>Grants and allocations:</b>							
Number of returns.....	31,109	4,224	3,495	3,947	1,054	3,063	268
Amount.....	21,935,961	1,519,011	109,398	447,653	6,556	128,423	812,038
<b>Specific assistance to individuals:</b>							
Number of returns.....	10,654	1,079	701	370	184	759	210
Amount.....	25,881,285	733,178	41,978	23,710	697	16,810	498,128
<b>Benefits paid to or for members:</b>							
Number of returns.....	3,741	1,343	4,901	696	777	967	7,640
Amount.....	2,368,086	6,322,444	1,755,777	819,832	28,174	5,236,709	45,936,117
<b>Compensation of officers or directors:</b>							
Number of returns.....	36,003	2,910	10,320	6,994	1,227	3,461	1,788
Amount.....	4,032,738	141,553	925,511	617,441	35,545	62,806	168,284
<b>Other salaries and wages:</b>							
Number of returns.....	85,894	6,140	10,703	10,966	7,505	4,028	1,401
Amount.....	157,114,683	1,926,382	2,357,664	3,034,038	1,930,154	513,883	570,704
<b>Pension plan contributions:</b>							
Number of returns.....	23,348	965	4,977	4,201	652	153	731
Amount.....	4,498,950	86,117	275,141	189,564	19,051	58,088	98,030
<b>Other employee benefits:</b>							
Number of returns.....	57,967	2,386	5,680	7,322	2,954	619	1,256
Amount.....	18,726,922	281,801	362,326	464,929	145,455	142,342	865,863
<b>Payroll taxes:</b>							
Number of returns.....	76,485	5,271	11,328	10,510	7,000	4,080	1,839
Amount.....	10,740,449	143,423	338,597	265,720	259,175	73,748	67,567
<b>Accounting fees:</b>							
Number of returns.....	78,021	8,224	9,011	13,482	7,156	3,311	4,627
Amount.....	967,535	41,168	63,381	70,116	34,784	17,708	68,711
<b>Legal fees:</b>							
Number of returns.....	33,393	3,016	6,184	7,582	1,944	928	3,266
Amount.....	1,119,438	64,538	240,517	339,274	13,783	13,506	74,903
<b>Supplies:</b>							
Number of returns.....	95,358	11,156	9,586	13,347	8,979	5,292	2,118
Amount.....	36,427,672	206,982	119,060	185,650	225,744	41,974	54,815
<b>Telephone:</b>							
Number of returns.....	85,122	8,160	9,255	13,950	8,538	3,921	1,573
Amount.....	2,182,843	74,354	97,078	150,084	49,603	26,606	16,488
<b>Postage and shipping:</b>							
Number of returns.....	72,730	7,728	6,927	13,849	6,353	3,887	2,057
Amount.....	1,982,540	205,352	87,519	278,397	30,605	20,866	38,499
<b>Occupancy:</b>							
Number of returns.....	83,778	8,956	9,327	11,456	9,410	4,791	1,470
Amount.....	11,865,763	406,326	291,801	562,749	639,855	152,160	64,627
<b>Equipment rental and maintenance:</b>							
Number of returns.....	63,952	6,173	5,030	7,940	6,380	2,603	780
Amount.....	5,866,504	124,518	66,966	166,611	196,070	34,880	23,643
<b>Printing and publications:</b>							
Number of returns.....	73,903	6,817	5,815	14,137	6,131	4,352	2,178
Amount.....	4,553,627	273,495	171,981	676,774	65,447	46,537	33,080
<b>Travel:</b>							
Number of returns.....	69,221	3,856	6,177	10,713	1,890	1,067	741
Amount.....	3,273,794	103,927	265,928	421,804	17,937	25,185	19,488
<b>Conferences, conventions, and meetings:</b>							
Number of returns.....	53,320	6,704	9,198	14,533	3,019	4,279	2,133
Amount.....	1,352,005	107,567	225,972	969,269	53,094	42,616	15,313
<b>Interest:</b>							
Number of returns.....	45,047	3,833	2,566	3,691	4,651	2,035	319
Amount.....	9,549,966	1,008,977	43,168	99,209	136,325	21,677	21,386
<b>Depreciation and depletion:</b>							
Number of returns.....	74,464	5,773	6,816	9,456	6,897	2,415	1,441
Amount.....	17,057,126	294,596	152,471	294,912	442,839	68,058	75,108
<b>Other expenses:</b>							
Number of returns.....	114,640	14,133	13,774	16,934	12,054	6,172	7,819
Amount.....	114,600,858	5,648,089	2,743,621	8,057,856	1,645,884	1,079,363	5,282,302

<sup>1</sup> Excludes private foundations and most religious organizations.

NOTE: Detail may not add to totals because of rounding and processing tolerances.

# Charities and Other Tax-Exempt Organizations, 1991

**Table 4.--Form 990EZ Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9)  
Selected Income Statement and Balance Sheet Items, by Code Section**

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) (1)	501(c)(4) (2)	501(c)(5) (3)	501(c)(6) (4)	501(c)(7) (5)	501(c)(8) (6)	501(c)(9) (7)
<b>Number of returns</b> .....	30,739	7,624	6,352	5,576	3,891	1,786	786
<b>Total assets</b> .....	1,351,782	333,297	316,690	207,347	233,691	115,155	25,158
<b>Cash, savings, and investments:</b>							
Number of returns.....	30,053	7,558	6,286	5,510	3,760	1,786	720
Amount.....	898,591	229,747	255,107	192,640	93,490	73,534	20,312
<b>Land and buildings:</b>							
Number of returns.....	5,485	1,459	1,524	290	1,767	561	--
Amount.....	286,927	79,591	48,759	8,682	117,641	43,306	--
<b>Other assets:</b>							
Number of returns.....	13,027	1,637	2,301	1,562	1,393	664	65
Amount.....	166,263	23,959	12,826	6,024	22,560	-1,685	4,846
<b>Total liabilities:</b>							
Number of returns.....	11,427	1,571	1,730	973	1,431	496	65
Amount.....	226,905	29,996	30,129	10,002	30,833	5,978	86
<b>Total fund balance or net worth:</b>							
Number of returns.....	30,739	7,624	6,352	5,576	3,891	1,786	786
Amount.....	1,124,875	303,301	286,562	197,346	202,855	109,177	25,072
<b>Total revenue:</b>							
Number of returns.....	30,739	7,558	6,352	5,576	3,891	1,786	786
Amount.....	1,410,994	279,558	321,559	262,245	180,083	69,183	49,039
<b>Contributions, gifts, and grants:</b>							
Number of returns.....	25,939	3,957	935	1,862	898	1,085	131
Amount.....	685,538	41,146	5,901	30,918	7,897	10,322	10,112
<b>Program service revenue:</b>							
Number of returns.....	14,512	1,936	1,319	3,293	1,234	355	458
Amount.....	365,648	48,379	23,000	78,974	34,243	12,384	26,298
<b>Dues and assessments:</b>							
Number of returns.....	11,541	5,894	5,978	5,117	3,638	1,562	262
Amount.....	137,110	98,867	255,409	121,560	101,603	24,653	9,629
<b>Investment income:</b>							
Number of returns.....	23,654	6,089	5,351	4,593	3,021	1,309	786
Amount.....	44,250	11,865	12,081	9,267	6,807	4,161	982
<b>Gain (loss) from sales of assets:</b>							
Number of returns.....	1,143	318	252	65	159	122	--
Amount.....	933	1,758	-90	51	1,328	767	--
<b>Gross amount from sales of assets:</b>							
Number of returns.....	1,257	290	187	65	159	122	--
Amount.....	5,376	2,614	1,309	51	3,278	1,482	--
<b>Cost or other basis and sales expense:</b>							
Number of returns.....	571	224	187	--	131	56	--
Amount.....	4,443	856	1,399	--	1,950	716	--
<b>Net income (loss), fundraising:</b>							
Number of returns.....	10,970	4,640	617	1,703	1,094	767	65
Amount.....	82,531	51,770	5,659	11,659	4,678	9,778	758
<b>Gross revenue:</b>							
Number of returns.....	11,084	4,771	617	1,703	1,094	767	65
Amount.....	197,882	132,240	14,049	33,099	25,054	26,594	2,386
<b>Direct expenses:</b>							
Number of returns.....	9,484	4,378	486	1,837	1,066	711	65
Amount.....	115,350	80,469	8,390	21,439	20,376	16,816	1,628
<b>Gross profit (loss), sales of inventories:</b>							
Number of returns.....	5,828	1,394	589	786	1,272	318	65
Amount.....	52,404	12,850	3,341	1,495	14,430	2,308	65
<b>Gross sales minus returns and allowances:</b>							
Number of returns.....	6,056	1,394	655	786	1,272	318	65
Amount.....	116,451	33,413	7,202	2,362	32,518	7,043	118
<b>Cost of goods sold:</b>							
Number of returns.....	5,485	1,366	589	524	1,206	318	65
Amount.....	64,046	20,562	3,861	867	18,088	4,735	53
<b>Other revenue:</b>							
Number of returns.....	8,113	2,797	3,237	2,320	1,515	374	262
Amount.....	42,574	12,920	16,257	8,320	9,100	4,811	1,195

Footnotes at end of table.

# Charities and Other Tax-Exempt Organizations, 1991

**Table 4.—Form 990EZ Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)–(9)  
Selected Income Statement and Balance Sheet Items, by Code Section—Continued**

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

Item	Organizations tax-exempt under Internal Revenue Code section—						
	501(c)(3) <sup>1</sup>	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Total expenses:</b>							
Number of returns.....	30,739	7,427	6,352	5,576	3,825	1,786	786
Amount.....	1,334,897	256,984	307,779	251,765	172,326	69,536	43,774
<b>Grants paid:</b>							
Number of returns.....	10,170	4,369	2,704	2,217	776	1,347	65
Amount.....	127,572	53,833	37,687	11,200	7,785	15,691	508
<b>Benefits paid to or for members:</b>							
Number of returns.....	1,828	1,141	2,180	552	963	776	589
Amount.....	8,803	18,906	24,743	12,249	8,239	13,132	30,622
<b>Salaries and compensation:</b>							
Number of returns.....	13,027	1,646	5,257	2,011	1,618	626	262
Amount.....	322,110	24,787	73,507	26,205	25,355	3,032	3,637
<b>Professional fees:</b>							
Number of returns.....	18,397	2,638	3,892	3,817	1,664	729	393
Amount.....	135,621	10,998	15,675	29,637	6,353	833	1,558
<b>Occupancy, rent, and utilities:</b>							
Number of returns.....	19,312	3,049	3,751	2,638	3,142	1,038	131
Amount.....	146,538	24,144	116,311	11,182	52,729	11,306	1,242
<b>Printing, publications, and postage:</b>							
Number of returns.....	25,596	5,790	4,874	4,500	2,693	1,403	327
Amount.....	105,771	10,867	15,610	32,648	5,820	3,111	704
<b>Other expenses:</b>							
Number of returns.....	29,025	6,941	5,893	5,314	3,376	1,627	589
Amount.....	488,480	113,442	24,245	128,635	66,066	22,430	5,503
<b>Excess (deficit) of revenue over expenses:</b>							
Number of returns.....	30,396	7,558	6,352	5,576	3,891	1,786	786
Amount.....	76,116	22,574	13,781	10,480	7,757	-352	5,264

<sup>1</sup>Excludes private foundations and most religious organizations.

NOTE: Detail may not add to totals because of rounding and processing tolerances.