

Charities and Other Tax-Exempt Organizations, 1994

by Cecelia Hilgert

The revenue and assets of nonprofit charitable organizations exempt under Internal Revenue Code section 501(c)(3), excluding private foundations and most religious organizations, increased by 4 percent and 7 percent, respectively, over the comparable totals for 1993. Total revenue rose to \$589.1 billion, of which the organizations' program service activities provided more than 70 percent (\$422.4 billion). Total assets grew to \$993.4 billion. There were nearly 175,000 returns filed, representing a 6-percent increase from the prior year (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 functions and financial characteristics. Voluntary employee benefit associations, exempt under section 501(c)(9), reported assets of \$56.0 billion and revenue of \$71.2 billion, which were larger than amounts registered by organizations classified by the other Code sections.

The statistics for charities and other tax-exempt organizations shown in the article are based on data from Form 990, *Return of Organization Exempt From Income Tax*, and Form 990-EZ, the short form of this information return. This latter form is for smaller organizations, those with gross receipts of less than \$100,000 and end-of-year assets of less than \$250,000 [1].

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

Organizations that are exempt under Code section 501(c)(3) are those whose purposes 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, local housing authorities, historical societies, and environmental preservation groups. Each must serve the public good (as opposed to private interests) to qualify for tax-exempt status. Under the Code, exempt organizations may not distribute net earnings to a private shareholder or individual. In addition, they are restricted in

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Figure A

Selected Items for Nonprofit Charitable Organizations, Reporting Years 1993 and 1994

[Money amounts are in millions of dollars]

Item	1993	1994	Percentage increase 1993-1994
	(1)	(2)	(3)
Number of returns.....	165,599	174,918	5.6
Forms 990.....	129,994	136,627	5.1
Forms 990-EZ.....	35,605	38,291	7.5
Total assets.....	926,847	993,381	7.2
Total liabilities.....	438,451	464,034	5.8
Total fund balance or net worth.....	488,396	529,347	8.4
Total revenue.....	566,067	589,102	4.1
Program service revenue.....	402,760	422,413	4.9
Contributions, gifts, and grants.....	103,053	110,724	7.4
Membership dues and assessments.....	5,841	6,439	10.2
Other.....	54,413	49,526	-9.0
Total expenses.....	530,210	548,166	3.4
Excess of revenue over expenses.....	35,858	40,936	14.2

NOTES: Data are from both Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding and processing tolerances.

activities that can influence legislation, and cannot participate in any political campaign on behalf of, or in opposition to, any candidate for public office.

Of the 579,384 nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) under Code section 501(c)(3), there were 174,918 returns filed for accounting periods that began in 1994 [2]. Those not required to file included churches and certain other religious organizations and also organizations with annual gross receipts of less than \$25,000. The number of returns filed showed a 6-percent increase from 1993 (Figure A). The number of Form 990-EZ returns represented 22 percent of total returns filed. (Where possible, Form 990 data and Form 990-EZ data are combined in this article.)

Financial Characteristics of Nonprofit Charitable Organizations

Two-thirds of the returns filed for 1994 were by organizations with assets of less than \$500,000, yet they represented just over 1 percent of the total assets reported and 4 percent of the total revenue (Figure B). By contrast, organizations with assets of \$10 million or more accounted for 5 percent of the section 501(c)(3) returns filed and represented 87 percent of the total asset holdings and 79 percent of total revenue.

The total assets of nonprofit charitable organizations registered a 7-percent increase from 1993, rising to \$993.4 billion. Investments in securities continued to be the

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Figure B

Nonprofit Charitable Organizations, by Asset Size, Reporting Year 1994

[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)
Total	174,918	100.0	993,381	100.0	589,102	100.0
Under \$100,000 ^{1,2}	70,970	40.6	2,369	0.2	7,445	1.3
\$100,000 under \$500,000.....	45,840	26.2	11,502	1.2	17,954	3.0
\$500,000 under \$1,000,000.....	17,254	9.9	12,062	1.2	11,667	2.0
\$1,000,000 under \$10,000,000.....	31,864	18.2	99,230	10.0	85,630	14.5
\$10,000,000 under \$50,000,000.....	6,105	3.5	132,784	13.4	88,865	15.1
\$50,000,000 or more.....	2,884	1.6	735,433	74.0	377,542	64.1

¹ Includes returns with zero assets or assets not reported.

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

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501 (c)(3) and exclude private foundations, most churches, and certain other religious organizations. Detail may not add to totals because of rounding and processing tolerances.

major asset holding, with a total of \$348.9 billion, as reported by Form 990 filers. This asset category represented more than one-third of the total. Land, buildings, and equipment, reported on both the long and short versions of the return, totaled \$274.9 billion, accounting for 28 percent of the total. (Detailed financial data are provided in Table 1 for the nonprofit charitable organizations that filed Form 990 and in Table 4 for Form 990-EZ filers.)

The types 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 7 percent. Cash and savings (short-term account balances) represented nearly one-half of their total assets (\$6.6 billion). For organizations with assets of between \$500,000 and \$1 million, land, buildings, and equipment accounted for the largest type of holding, 39 percent of the total, with cash and savings (short-term account balances) an additional 26 percent. Land, buildings, and equipment accounted for the largest type of holding also for the 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 40 percent (\$294.1 billion) of their total assets; this type of asset rose by 9 percent for this size-class for 1994.

Total liabilities of nonprofit charitable organizations also increased, by 6 percent for 1994, to \$464.0 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 \$529.3 billion, up from \$488.4 billion for 1993 (an 8-percent increase).

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 more than 70 percent of total revenue for 1994. 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 performance arts groups, YMCA/YWCA activity fees, and payments received for insurance and retirement coverage by selected pension and annuity funds. For 1994, program service revenue totaled \$422.4 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 79 percent of their total revenue.

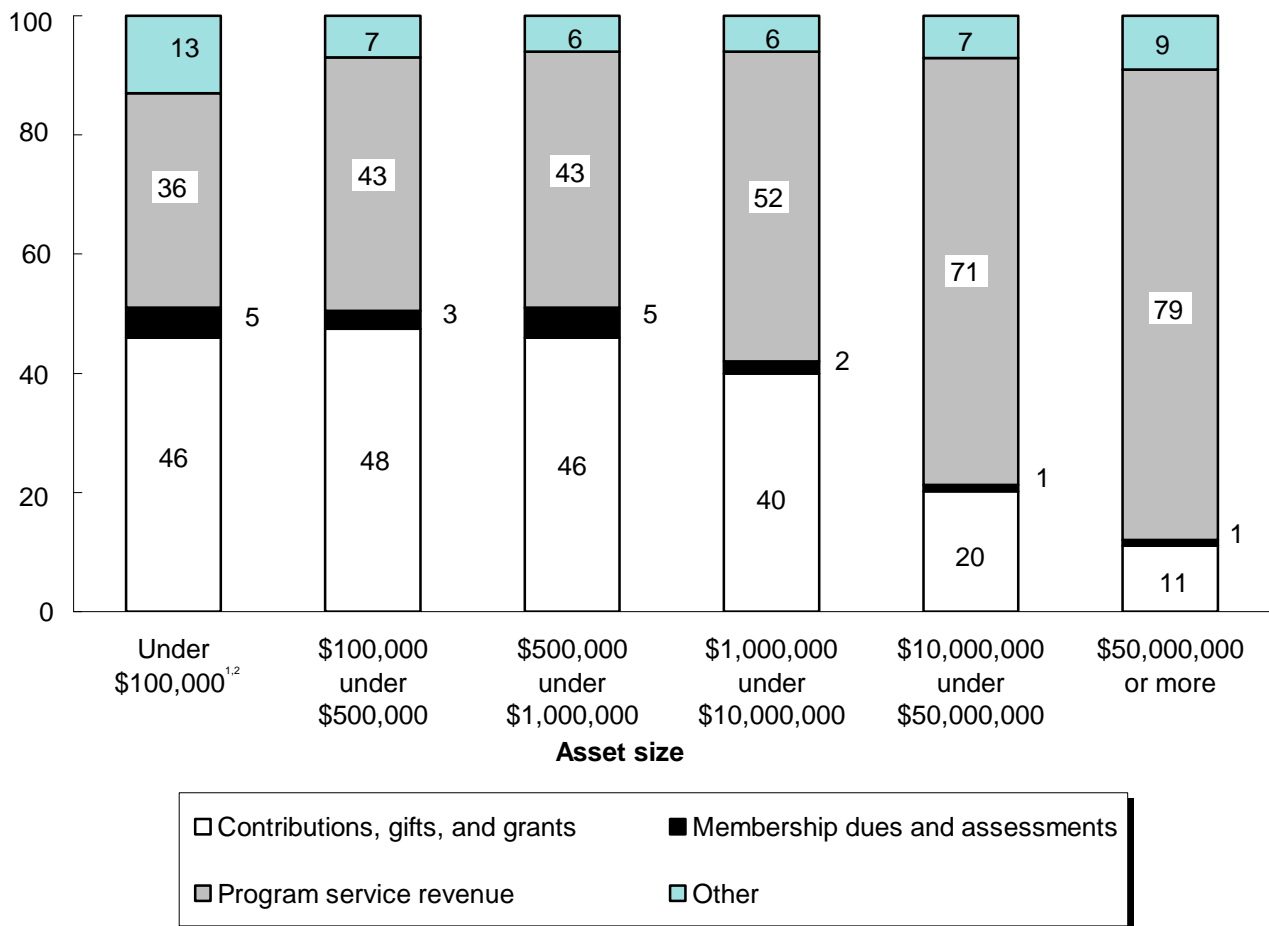
Contributions, gifts, and grants received were \$110.7 billion, or 19 percent of total revenue received, rising by 7 percent from 1993. Figure D presents information on contributions received by nonprofit charitable organizations that filed the long Form 990. The total was comprised of \$52.0 billion in Government grants, \$49.2 billion in direct public support, and \$8.7 billion in indirect support. (This last category includes contributions received

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Figure C

Components of Nonprofit Charitable Organization Revenue, by Asset Size, Reporting Year 1994

Percentage



¹ Includes returns with zero assets or assets not reported.

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

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding and processing tolerances.

from solicitation campaigns conducted by federated fundraising campaigns.) Of the three components of contributions, Government grants showed the largest increase for 1994, 12 percent; these grants surpassed the level of contributions received through direct public support. Total contributions, gifts, and grants as a per-

centage 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 13 percent of their total revenue, while small organizations with assets of less than \$1 million depended on contributions, gifts, and grants for about one-half of their revenue.

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Figure D

Contributions Received by Nonprofit Charitable Organizations Filing Form 990, by Asset Size, Reporting Year 1994

[Money amounts are in millions of dollars]

Asset size	Total contributions, gifts, and grants ¹		Contributions received through direct support		Contributions received through indirect support ¹		Contributions received through Government grants	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	109,943	100.0	49,238	100.0	8,722	100.0	51,982	100.0
Under \$100,000 ^{2,3}	2,773	2.5	1,398	2.8	213	2.4	1,162	2.2
\$100,000 under \$500,000.....	8,393	7.6	3,751	7.6	699	8.0	3,943	7.6
\$500,000 under \$1,000,000.....	5,401	4.9	2,508	5.1	386	4.4	2,507	4.8
\$1,000,000 under \$10,000,000.....	34,011	30.9	12,636	25.7	1,949	22.3	19,427	37.4
\$10,000,000 under \$50,000,000.....	17,992	16.4	10,186	20.7	1,984	22.7	5,823	11.2
\$50,000,000 or more.....	41,373	37.6	18,760	38.1	3,491	40.0	19,121	36.8

¹ Includes contributions received from the public through solicitation campaigns conducted by federated fundraising agencies and contributions received from a parent organization, subordinate, or another organization with the same parent.

² Includes returns with zero assets or assets not reported.

³ Estimates should be used with caution because of the small number of sample returns on which they are based.

NOTES: Data are from Form 990 for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501 (c)(3) and exclude private foundations, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding and processing tolerances.

Nonprofit charitable organizations reported their detailed expenses on Form 990 by “object categories” (salaries and wages, pension plan contributions and other employee benefits, legal fees, supplies, and the like), which were then combined into three broad functional categories on the Form 990: program services, management and general, and fundraising (Table 2). Total expenses reported for 1994 were \$546.6 billion, with those relating to specific program services accounting for \$471.3 billion (86 percent of the total). Management and general expenses, which supported the overall organization rather than specific programs, amounted to \$68.7 billion (13 percent of the total). Fundraising activities were \$5.3 billion, and payments to affiliates accounted for an additional \$1.3 billion. (These latter are payments to organizations closely related to the reporting organizations, such as support and dues payments by local chapters to State and national agencies.)

Types of Nonprofit Charitable Organizations
Figure E presents information on the types of nonprofit charitable organizations exempt under section 501(c)(3) that filed Form 990 or Form 990-EZ (short form) for 1994 [3]. The information is 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 classified as

a public charity, a private foundation is narrowly supported and controlled, usually by an individual, family, or corporation, and does not solicit funds from the general public. It is the narrow base of support and control that differentiates a private foundation from a public charity. Because of their centralized support and control, private foundations are more strictly regulated than the other section 501(c)(3) organizations. Contributors are subject to special limitations on their individual income tax deductions for contributions to these organizations, and nonoperating foundations, which are the most prevalent type, have mandatory distribution requirements; also, most private foundations are subject to an excise tax on net investment income [4].

As shown in Figure E, hospitals were the leading category of nonprofit charitable organizations in terms of assets and revenue, representing 28 percent of total assets and 45 percent of total revenue. Publicly-supported organizations were the second leading category in terms of revenue with 30 percent of the total. These organizations receive broad financial support from a large number of sources within the general public [5]. Examples are the American Red Cross and the United Way and their affiliated agencies, voluntary health agencies, community foundations, cultural organizations, and a wide variety of community-service organizations. These organizations reported \$86.5 billion in program service revenue, an

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Figure E

Selected Items, by Type of Nonprofit Charitable Organization, Reporting Year 1994

[Money amounts are in millions of dollars]

Type of organization ¹	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)
Total.....	993,381	464,034	529,347	589,102	110,724	422,413	548,166	40,936
Educational institution or school ²	201,166	46,635	154,531	91,744	21,558	58,697	83,375	8,369
Governmental unit.....	4,383	3,146	1,237	2,768	1,195	1,322	2,612	157
Hospital.....	281,605	141,529	140,076	266,674	6,283	250,024	253,775	12,899
Hospital research organization.....	12,930	2,111	10,819	3,299	928	584	1,938	1,362
Organization supporting a public college.....	15,198	2,851	12,347	6,155	3,221	1,851	4,806	1,348
Organization supporting other charitable organizations.....	240,478	161,276	79,203	39,929	5,626	21,535	34,782	5,147
Organization testing for public safety.....	378	64	314	300	(³)	295	280	20
Publicly-supported organization.....	232,245	104,335	127,909	175,106	70,579	86,489	163,638	11,468
Other: ⁴	4,998	2,087	2,912	3,126	1,614	1,334	2,960	166

¹ Type of organization was determined by responses to a question on the return forms about the reason why an organization is not classified as a private foundation.

² Excludes most colleges and universities operated by state and local governments.

³ Less than \$500,000.

⁴ Includes organizations that did not provide an answer regarding type of organization or misrepresented their type of organization on Forms 990 or 990-EZ.

NOTES: Data are from both Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3) and exclude private foundations, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding and processing tolerances.

increase of 9 percent from 1993.

Nonprofit charitable organizations reported liabilities of \$464.0 billion. Tax-exempt bond liabilities amounted to \$81.0 billion, held mainly by organizations with assets of greater than \$50 million.

Nonprofit Charitable Organizations Classified by NTEE Codes

The National Taxonomy of Exempt Entities (NTEE) is a classification system developed by the National Center for Charitable Statistics, which classifies organizations by institutional purpose and major programs and activities [6]. Data presented here for 1994 are the first from the Statistics of Income studies to use the NTEE codes. The codes are comprised of 26 major groups, which can be aggregated into 10 major categories, as shown in Figure F. Within each major program category, there is wide diversity in the types of organizations conducting the different functions. The organizations were coded on the basis of information provided on their Forms 990 and 990-EZ [7].

Health was the dominant major category based on the NTEE classification, accounting for 39 percent of assets and 58 percent of total revenue. This category includes organizations that promote the wellness of individuals, the general treatment and prevention of disease or illness, including also mental health and illness, and the medical

rehabilitation of the physically disabled. Examples are hospitals; nursing or convalescent facilities; health support services such as blood banks, organ banks, and emergency medical transport services; health care financing activities; substance abuse treatment services; organizations that study ethics or promote the practice of ethical behavior in medical care and research; health associations active in the prevention or treatment of diseases; and medical research institutes. Nearly 90 percent of the total revenue for organizations in this classification was derived from their program services.

The major category of education includes higher education, elementary and secondary schools, correspondence schools, libraries, educational testing services, organizations providing opportunities for continuing education outside the framework of formal education, and student services and organizations. This category accounted for \$263.0 billion in assets, which was more than one-quarter of the total for nonprofit charitable organizations.

Organizations in the human services major category ranked third in the financial statistics, with \$91.1 billion in assets and \$69.1 billion in revenue. Contributions, gifts, and grants represented the major proportion of total revenue for these organizations, \$28.9 billion, which was 42 percent of their total revenue. (The amount of Government grants reported on the long Form 990 by these

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Figure F

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Code, Reporting Year 1994

[Money amounts are in millions of dollars]

NTEE major category ¹	Number of returns	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)	(9)
Total	174,918	993,381	464,034	529,347	589,102	110,724	422,413	548,166	40,936
Arts, culture, and humanities.....	18,641	31,468	6,708	24,760	13,903	6,709	4,169	12,124	1,779
Education ²	27,906	263,003	67,999	195,003	112,070	30,172	65,608	99,712	12,358
Environment, animals.....	6,419	11,842	3,867	7,974	4,629	2,316	1,066	4,034	595
Health.....	28,766	391,076	184,799	206,276	338,755	20,457	300,176	320,306	18,449
Human services.....	67,734	91,064	50,627	40,437	69,123	28,949	33,995	65,575	3,548
International, foreign affairs.....	1,681	5,868	2,041	3,826	5,528	4,483	660	5,317	212
Mutual, membership benefit.....	358	139,046	131,853	7,193	15,741	127	9,743	15,628	113
Public, societal benefit.....	14,335	50,969	14,396	36,573	24,582	13,947	6,435	21,106	3,476
Religion related.....	7,747	6,984	1,451	5,534	4,547	3,531	498	4,242	305
Unknown, unclassified.....	1,332	2,063	293	1,771	224	34	63	122	102

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

² Excludes most colleges and universities operated by state and local governments.

NOTES: Data are from both Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3) and exclude private foundations, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding and processing tolerances.

organizations was \$18.9 billion.) This major category was comprised of organizations in several classifications performing a broad range of services focused on specific needs within the community: housing and shelter programs including housing construction, management, and services to assist in locating, acquiring, or sustaining housing; job training and placement services; public safety, disaster preparedness, and relief services, including activities aiding with the effects of disasters and providing relief to accident victims; recreation and sports programs provided by organizations for camps, parks, and playgrounds and amateur sports activities; crime prevention and legal services; and multipurpose organizations, which provide a broad range of social or human services to individuals and families. (Included in this last description are the American Red Cross, Salvation Army, Volunteers of America, and Travelers' Aid.)

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 990-EZ filed by organizations that are tax-exempt under Code sections 501(c)(4) through (9). Figure G 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 to receive 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 1994 with 1993 in Figure H. Organizations in three of these six Code sections filed an increased number of returns: business leagues, chambers of commerce, and real estate boards, section 501(c)(6); social and recreational clubs, section 501(c)(7); and voluntary employees' beneficiary associations, section 501(c)(9). Organizations in the other three Code sections filed slightly fewer returns for 1994 than for 1993.

Highlights of Financial Data

Voluntary employees' beneficiary associations, Code section 501(c)(9), led the other five types of organizations in terms of assets, \$56.0 billion; this represented an increase of 16 percent from 1993. Both civic leagues and social welfare organizations, Code section 501(c)(4), and fraternal beneficiary societies and associations, Code section 501(c)(8), had assets of more than \$40 billion. With the exception of social and recreational clubs, section 501(c)(7), the majority of the asset holdings by organizations in these six Code sections were by organizations with assets greater than \$10 million; for social and recreational clubs, however, 63 percent of assets were held by organizations in the \$1 million to \$10 million

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Figure G

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

Internal Revenue Code section	Description of organization	General nature of activities
501(c)(3)	Religious, educational, charitable, scientific, or literary organizations; testing for public safety organizations. Also, organizations preventing cruelty to children or animals, or fostering national or international amateur sports competition.	Activities of a nature implied by the description of the class of organization
501(c)(4)	Civic leagues, social welfare organizations, and local associations of employees	Promotion of community welfare and activities from which net earnings are devoted to charitable, educational, or recreational purposes
501(c)(5)	Labor, agriculture, and horticultural organizations	Educational or instructive groups whose purpose is to improve conditions of work, products, and efficiency
501(c)(6)	Business leagues, chambers of commerce, and real estate boards	Improving conditions in one or more lines of business
501(c)(7)	Social and recreational clubs	Pleasure, recreational, and social activities
501(c)(8)	Fraternal beneficiary societies and associations	Lodge providing for payment of life, sickness, accident, or other benefits to members
501(c)(9)	Voluntary employee beneficiary associations (including Federal employees' voluntary beneficiary associations formerly covered under 501(c)(10))	Providing for payment of life, sickness, accident, or other benefits to members

Figure H

Selected Items for Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Years 1993 and 1994

[Money amounts are in millions of dollars]

Internal Revenue Code section	Number of returns		Total assets		Total liabilities		Total fund balance or net worth	
	1993	1994	1993	1994	1993	1994	1993	1994
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
501(c)(4).....	22,702	22,127	41,775	44,185	29,795	31,286	11,980	12,899
501(c)(5).....	21,218	20,412	15,743	18,965	3,361	2,859	12,381	16,106
501(c)(6).....	23,910	25,592	23,368	26,470	12,928	13,740	10,441	12,730
501(c)(7).....	15,607	15,777	11,200	11,733	3,324	3,454	7,876	8,279
501(c)(8).....	8,026	7,818	40,644	43,868	34,522	37,554	6,122	6,314
501(c)(9).....	10,065	10,307	48,199	55,974	14,375	15,292	33,825	40,682

Internal Revenue Code section	Total revenue		Total expenses		Excess of revenue over expenses	
	1993	1994	1993	1994	1993	1994
	(9)	(10)	(11)	(12)	(13)	(14)
501(c)(4).....	22,150	24,960	20,770	23,469	1,379	1,491
501(c)(5).....	12,741	13,265	12,168	12,785	573	481
501(c)(6).....	19,178	20,446	18,151	18,376	1,026	2,070
501(c)(7).....	6,577	6,791	6,396	6,396	181	182
501(c)(8).....	8,994	8,921	8,625	8,568	369	353
501(c)(9).....	67,009	71,176	61,886	66,325	5,123	4,852

NOTES: Data are from Forms 990 and 990-EZ. Detail may not add to totals because of rounding and processing tolerances.

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Figure I

Total Assets of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, by Asset Size, Reporting Year 1994

[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					
Total.....	44,185	18,965	26,470	11,733	43,868	55,974
Under \$100,000 ^{1,2}	390	442	555	242	106	105
\$100,000 under \$500,000.....	1,373	1,477	1,612	1,150	930	612
\$500,000 under \$1,000,000.....	1,022	1,002	1,339	836	755	680
\$1,000,000 under \$10,000,000.....	5,160	3,862	6,071	7,408	1,123	9,438
\$10,000,000 under \$50,000,000.....	5,791	2,555	4,717	1,964	1,371	14,492
\$50,000,000 or more.....	30,449	9,626	12,177	131	39,583	30,648
	Percent of total					
Total.....	100.0	100.0	100.0	100.0	100.0	100.0
Under \$100,000 ^{1,2}	0.9	2.3	2.1	2.1	0.2	0.2
\$100,000 under \$500,000.....	3.1	7.8	6.1	9.8	2.1	1.1
\$500,000 under \$1,000,000.....	2.3	5.3	5.1	7.1	1.7	1.2
\$1,000,000 under \$10,000,000.....	11.7	20.4	22.9	63.1	2.6	16.9
\$10,000,000 under \$50,000,000.....	13.1	13.5	17.8	16.7	3.1	25.9
\$50,000,000 or more.....	68.9	50.8	46.0	1.1	90.2	54.8

¹ Includes returns with zero assets or assets not reported.

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

NOTES: Data are from Forms 990 and 990-EZ. Detail may not add to totals because of rounding and processing tolerances.

range (Figure I).

The types of assets held by the various organizations varied by Code section. (Detailed data on the components of assets are limited to those organizations that filed the longer Form 990; as mentioned earlier, only condensed balance sheets were provided by the smaller-size organizations that filed the shorter Form 990-EZ.) Investments in securities were the largest single component of assets for the organizations in five of these Code sections, the exception being social and recreational clubs, section 501(c)(7), which held 65 percent of total assets in land, buildings, and equipment but only 2 percent in securities (Figure J). Civic leagues and social welfare organizations, section 501(c)(4), also had \$11.1 billion in receivables, which are included in Other in Figure J.

In terms of revenue, voluntary employees' beneficiary associations, section 501(c)(9) filers, were also the largest, with \$71.2 billion, rising by 6 percent from 1993. Most of the revenue (90 percent) was in the form of program service revenue, which is defined for these organizations chiefly as payments received from participants, or employers of participants, for health and welfare benefits

coverage (Figure K). Civic leagues and social welfare organizations, section 501(c)(4), ranked a distant second in terms of revenue, with \$25.0 billion, also comprised mainly of program service revenue.

Membership dues and assessments were the principal source of revenue for labor, agricultural, and horticultural organizations, section 501(c)(5); for business leagues, chambers of commerce, and real estate boards, section 501(c)(6); and for social and recreational clubs, section 501(c)(7). Figure L shows that organizations with assets of less than \$1 million accounted for a greater percentage of revenue than did comparably-sized nonprofit charitable organizations exempt under section 501(c)(3).

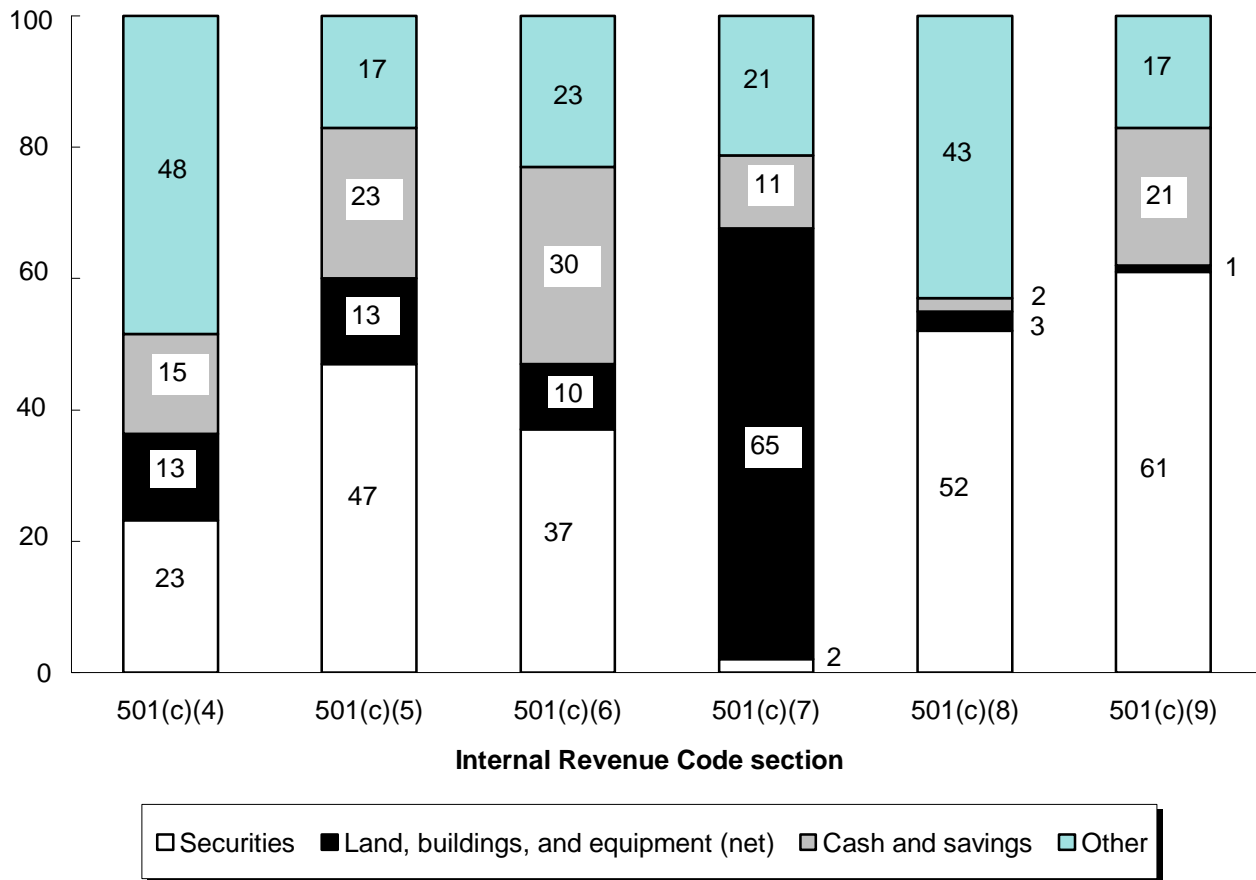
Organizations Filing Form 990-EZ

Form 990-EZ 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 nonprofit charitable organizations that are exempt under Code section 501(c)(3) was generally lower than by organizations in other Code sections, as shown in Figure M.

Figure J

Components of Total Assets of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Year 1994

Percentage



NOTES: Data are from Forms 990 and 990-EZ. Detail may not add to totals because of rounding and processing tolerances.

Organizations in three Code sections registered usage of greater than 30 percent of the total returns filed--civic leagues and social welfare organizations, section 501(c)(4); labor, agricultural, and horticultural organizations, section 501(c)(5); and social and recreational clubs, section 501(c)(7).

Table 4 presents detailed data on Form 990-EZ filers, by Internal Revenue Code section. For these filers, cash, savings, and investments were the largest component of

their total assets, with the exception of social and recreational clubs, section 501(c)(7), which reported land and buildings as the largest category of assets. Membership dues and assessments were the major source of revenue for organizations in most of the Code sections. (For the fraternal beneficiary societies, section 501(c)(8), membership dues and assessments and program service revenue represented comparable shares of the total.) And, for charitable nonprofit organizations exempt under section

Charities and Other Tax-Exempt Organizations, 1994

Figure K

Components of Revenue of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Year 1994

[Money amounts are in millions of dollars]

Internal Revenue Code section	Total revenue	Components of revenue				
		Contributions, gifts, and grants	Program service revenue	Membership dues and assessments	Income from investments ¹	Other
	(1)	(2)	(3)	(4)	(5)	(6)
501(c)(4).....	24,960	3,016	17,948	1,684	1,345	967
501(c)(5).....	13,265	491	2,934	8,627	659	555
501(c)(6).....	20,446	1,290	7,753	9,333	966	1,103
501(c)(7).....	6,791	81	1,194	4,003	158	1,355
501(c)(8).....	8,921	119	7,930	325	246	301
501(c)(9).....	71,176	12	64,168	2,647	2,181	2,169

¹ Includes "interest on savings and temporary cash investments," "dividends and interest from securities," "gross rents," and "other investment income" from Form 990 and "investment income" from Form 990-EZ.

NOTES: Data are from Forms 990 and 990-EZ. Detail may not add to totals because of rounding and processing tolerances.

501(c)(3), contributions, gifts, and grants comprised nearly one-half of their total revenue.

Summary

For 1994, nonprofit charitable organizations tax-exempt

under section 501(c)(3) reported revenue and assets of \$589.1 billion and \$993.4 billion, respectively. These totals represented significant increases over 1993. The number of returns filed by these organizations was 174,918, which included both the longer Form 990 and

Figure L

Total Revenue of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, by Asset Size, Reporting Year 1994

[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					
Total	24,960	13,265	20,446	6,791	8,921	71,176
Under \$100,000 ^{1,2}	900	972	1,266	527	196	5,826
\$100,000 under \$500,000.....	924	2,144	2,154	674	488	2,125
\$500,000 under \$1,000,000.....	629	1,174	1,602	481	283	2,925
\$1,000,000 under \$10,000,000.....	3,045	3,588	6,121	4,355	274	17,601
\$10,000,000 under \$50,000,000.....	5,284	2,018	4,089	729	227	19,205
\$50,000,000 or more.....	14,178	3,370	5,214	24	7,453	23,494
	Percent of total					
Total	100.0	100.0	100.0	100.0	100.0	100.0
Under \$100,000 ^{1,2}	3.6	7.3	6.2	7.8	2.2	8.2
\$100,000 under \$500,000.....	3.7	16.2	10.5	9.9	5.5	3.0
\$500,000 under \$1,000,000.....	2.5	8.8	7.8	7.1	3.2	4.1
\$1,000,000 under \$10,000,000.....	12.2	27.0	29.9	64.1	3.1	24.7
\$10,000,000 under \$50,000,000.....	21.2	15.2	20.0	10.7	2.5	27.0
\$50,000,000 or more.....	56.8	25.4	25.5	0.4	83.5	33.0

¹ Includes returns with zero assets or assets not reported.

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

NOTES: Data are from Forms 990 and 990-EZ. Detail may not add to totals because of rounding and processing tolerances.

Figure M

**Types of Returns Filed by Organizations
Tax-Exempt Under Selected Internal Revenue Code
Sections, Reporting Year 1994**

Internal Revenue Code section	Number of returns		Forms 990-EZ as a percentage of total
	Total	Form 990-EZ	
	(1)	(2)	(3)
501(c)(3).....	174,918	38,291	21.9
501(c)(4).....	22,127	8,327	37.6
501(c)(5).....	20,412	7,030	34.4
501(c)(6).....	25,592	7,412	29.0
501(c)(7).....	15,777	4,948	31.4
501(c)(8).....	7,818	1,400	17.9
501(c)(9).....	10,307	458	4.4

the shorter Form 990-EZ. This latter form accounted for 22 percent 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 \$422.4 billion. It represented 72 percent of total revenue. Contributions, gifts, and grants increased by 7 percent to \$110.7 billion. This source of revenue accounted for nearly one-half of the total revenue for organizations with asset holdings of less than \$1 million but for a much smaller share for larger organizations. As reported by organizations on the long Form 990, Government grants accounted for the largest proportion of this category of support, \$52.0 billion, exceeding direct public support of \$49.2 billion. Expenses rose by 3 percent to \$548.2 billion.

Data are presented using the National Taxonomy of Exempt Entities codes, which classify organizations by institutional purpose and major programs and activities [6]. Health was the predominant major category, accounting for 39 percent of assets and 58 percent of total revenue.

Organizations exempt under Internal Revenue Code sections 501(c)(4) through (9) are diverse in both their purposes and financial characteristics. Voluntary employees' beneficiary associations, section 501(c)(9), clearly led the organizations in the other Code sections in terms of both revenue and assets, with totals of \$71.2 billion and \$56.0 billion, respectively. Program service revenue was the principal source in the form of payments for health and welfare benefits. For three organizations in three different Code sections--labor, agricultural, and horticultural organizations, section 501(c)(5), business leagues, chambers of commerce, and real estate boards, section

501(c)(6), and social and recreational clubs, section 501(c)(7)--membership dues and assessments were the principal source of revenue.

The types of assets held by the organizations varied. Investments in securities were the largest single component of assets for organizations in five of the Code sections, the exception being social and recreational clubs, section 501(c)(7), which held 65 percent of total assets in land, buildings, and equipment but only 2 percent in securities.

Data Sources and Limitations

The statistics in this data release are based on a sample of the 1994 Forms 990, *Return of Organization Exempt From Income Tax*, and Forms 990-EZ, *Short Form Return of Organization Exempt From Income Tax*. Organizations used the 1994 forms when their accounting periods ended between December 31, 1994, through November 30, 1995. These returns comprise the data for Reporting Year 1994 shown in this article. The sample did not include private foundations, which were required to file separate return forms. Most churches and certain other types of religious organizations were also excluded from the sample because they were not required to file a Form 990 or a Form 990-EZ. The sample included only those returns with receipts of more than \$25,000, the filing threshold. Group returns were included.

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 with the Internal Revenue Service. They were subjected to comprehensive testing and correction procedures in order to improve statistical reliability and validity. However, in most cases, changes made to the original return as a result of either administrative processing or taxpayer amendment were not incorporated into the database.

Each part of the sample was classified into strata based on size of total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 11,131 returns was selected from a population of 176,621. Sampling rates ranged from 0.45 percent for small-asset classes to 100 percent for organizations with assets of \$10,000,000 or more. For organizations filing under sections 501(c)(4) through (9), a sample of 8,526 returns was selected from a population of 104,140. Sampling rates ranged from 2 percent for small-asset classes to

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100 percent for organizations with assets of \$10,000,000 or more. The filing populations for these organizations included some returns of terminated organizations, returns of inactive organizations, duplicate returns, and returns of organizations filed prior to 1994. 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 N shows CV's for selected financial data. A discussion of methods for evaluating the nonsampling error can be found in the general Appendix of this issue.

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, 1993," *Statistics of Income Bulletin*, Spring 1997, Volume 16, Number 4; and "Unrelated Business Income of Nonprofit Organizations, 1994," in this issue.
- [2] Data presented in this data release are from 1994 Forms 990 and 990-EZ. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990-EZ, was obtained from the Internal Revenue Service Exempt Organizations Business Master File, as reported in

Monthly Exempt Organizations Statistical Summary, and does not include private foundations filing Form 990-PF, *Return of Private Foundation*. A file containing Business Master File records of exempt organizations is available on the Statistics of Income Division's electronic bulletin board, which can be accessed at (202) 874-9574, and on the Internet at www.irs.ustreas.gov/prod/tax_stats/index.html

- [3] Some data in this section are from unpublished Statistics of Income tabulations.
- [4] For information on private foundations, see Arnsberger, Paul, "Private Foundations and Charitable Trusts, 1994," *Statistics of Income Bulletin*, Fall 1997, Volume 17, Number 2.
- [5] A publicly-supported organization receives at least one-third of its total support from governmental units, from contributions made directly or indirectly by the general public, or from a combination of these sources. It is organized and operated in a manner to attract new and additional public or governmental support on a continuous basis. Certain types of publicly-supported organizations, as defined by Internal Revenue Code section 509(a)(2), have additional limits on total gross investment income and unrelated business taxable income.
- [6] For information on the National Taxonomy of Exempt Entities classification system, see Hodgkinson, Virginia A., Weitzman, Murray S., et al., *Nonprofit Almanac, 1996-1997: Dimensions of the Independent Sector*, San Francisco: Jossey-Bass, Inc., 1996; Stevenson, David R., Pollak, Thomas H., and Lampkin, Linda M., et al., *State Nonprofit Almanac 1997: Profiles of Charitable Organizations*, Washington, DC: The Urban Institute, 1997; and *The National Taxonomy of Exempt Entities Manual*, Washington, DC: The Urban Institute, 1997.

The 26 major group areas of the National Taxonomy of Exempt Entities (NTEE) can be grouped according to 10 major categories. They are listed below.

- I. Arts, Culture, and Humanities (NTEE area A)
- II. Education (B)
- III. Environment and Animals
Environmental Quality, Protection, and Beautification (C)

Figure N

Coefficients of Variation for Selected Items, by Selected Internal Revenue Code Sections, Reporting Year 1994

Internal Revenue Code section	Total revenue	Total expenses	Total assets	Total liabilities
	Coefficient of variation (percentages)			
	(1)	(2)	(3)	(4)
501(c)(3).....	0.73	0.78	1.20	2.42
501(c)(4).....	1.68	1.74	2.58	3.41
501(c)(5).....	2.66	2.73	2.25	2.73
501(c)(6).....	2.01	2.12	2.34	3.75
501(c)(7).....	2.72	2.75	2.05	2.92
501(c)(8).....	4.44	4.43	4.65	5.07
501(c)(9).....	5.37	5.80	0.89	1.40

NOTE: Includes data from Forms 990 and 990-EZ.

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- Animal Related (D)
- IV. Health
 - Health--General and Rehabilitative (E)
 - Mental Health, Crisis Intervention (F)
 - Diseases, Disorders, Medical Disciplines (G)
 - Medical Research (H)
- V. Human Services
 - Crime, Legal Related (I)
 - Employment, Job Related (J)
 - Food, Agriculture, and Nutrition (K)
 - Housing, Shelter (L)
 - Public Safety, Disaster Preparedness, and Relief (M)
 - Recreation, Sports, Leisure, Athletics (N)
 - Youth Development (O)
 - Human Services--Multipurpose and Other (P)
- VI. International, Foreign Affairs (Q)

- VII. Public, Society Benefit
 - Civil Rights, Social Action, Advocacy (R)
 - Community Improvement, Capacity Building (S)
 - Philanthropy, Voluntarism, and Grantmaking Foundations (T)
 - Science and Technology Research Institutes, Services (U)
 - Social Science Research Institutes, Services (V)
 - Public, Society Benefit--Multipurpose and Other (W)
 - VIII. Religion Related (X)
 - IX. Mutual/Membership Benefit (Y)
 - X. Unknown, Unclassified (Z)
- [7] The Internal Revenue Service has implemented the National Taxonomy of Exempt Entities (NTEE) classification system as one element of its Business Master File of Exempt Organizations.

SOURCE: IRS, Statistics of Income Bulletin, publication 1136, Spring 1998.

Charities and Other Tax-Exempt Organizations, 1994

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement 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 ^{1,2}	\$100,000 under \$500,000 ²	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	136,627	38,693	39,826	17,254	31,864	6,105	2,884
Total assets.....	991,604,583	1,538,572	10,556,281	12,061,933	99,230,116	132,784,341	735,433,340
Cash:							
Number of returns.....	108,262	30,673	32,346	13,652	24,962	4,578	2,051
Amount.....	18,388,799	509,904	1,438,202	737,338	4,685,028	3,465,443	7,552,884
Savings and temporary cash investments:							
Number of returns.....	90,356	18,844	28,185	12,959	23,648	4,536	2,185
Amount.....	69,953,592	540,995	2,923,141	2,399,942	11,803,169	11,419,735	40,866,610
Accounts receivable (net):							
Number of returns.....	65,690	8,220	19,322	9,131	21,421	4,999	2,596
Amount.....	65,869,462	104,085	901,265	722,639	6,460,950	9,666,612	48,013,911
Pledges receivable (net):							
Number of returns.....	9,090	601	1,269	1,014	4,516	1,224	466
Amount.....	7,893,289	3,425	65,169	107,624	2,060,099	2,579,968	3,077,005
Grants receivable:							
Number of returns.....	15,020	2,406	5,078	1,802	4,502	765	467
Amount.....	5,445,549	36,748	244,459	154,417	2,049,948	1,035,584	1,924,393
Receivables due from officers, directors, trustees, and key employees:							
Number of returns.....	2,364	401	623	451	514	188	187
Amount.....	171,252	2,057	31,900	7,648	24,124	31,077	74,445
Other notes and loans receivable:							
Number of returns.....	14,817	1,203	2,538	1,915	5,510	2,196	1,456
Amount.....	27,515,554	16,213	101,563	199,723	2,666,941	3,417,375	21,113,739
Inventories for sale or use:							
Number of returns.....	25,773	3,408	5,432	3,547	8,228	3,085	2,073
Amount.....	6,232,548	30,433	188,751	74,370	811,258	1,147,870	3,979,866
Prepaid expenses and deferred charges:							
Number of returns.....	58,228	6,817	15,874	7,852	20,339	4,834	2,511
Amount.....	9,367,853	22,548	111,818	135,457	1,110,552	1,518,998	6,468,482
Investments in securities:							
Number of returns.....	31,681	1,804	7,234	4,594	12,144	3,811	2,095
Amount.....	348,924,893	27,517	950,927	1,479,731	17,850,505	34,517,786	294,098,428
Investments in land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	18,864	4,411	5,278	2,904	4,529	1,056	686
Amount.....	19,444,664	65,153	419,245	900,191	5,171,077	3,259,359	9,629,639
Other investments:							
Number of returns.....	14,294	200	3,027	1,352	6,040	2,145	1,530
Amount.....	90,770,664	1,566	197,900	160,025	4,484,838	7,530,995	78,395,339
Land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	83,270	11,828	27,092	12,210	24,291	5,220	2,630
Amount.....	274,470,040	139,936	2,671,383	4,648,025	36,090,578	46,889,954	184,030,164
Other assets:							
Number of returns.....	50,414	8,219	12,512	6,759	16,387	4,202	2,335
Amount.....	47,156,381	37,962	310,544	334,807	3,961,048	6,303,587	36,208,434
Total liabilities.....	463,763,903	534,410	3,417,365	3,961,232	39,231,133	53,658,781	362,960,982
Accounts payable:							
Number of returns.....	91,254	17,241	27,361	11,722	26,478	5,654	2,797
Amount.....	77,115,204	163,549	1,140,360	669,533	8,214,329	11,275,451	55,651,982
Grants payable:							
Number of returns.....	4,486	200	1,714	451	1,527	419	174
Amount.....	3,944,684	3,197	90,149	119,621	863,829	1,092,651	1,775,237
Support and revenue designated for future periods:							
Number of returns.....	26,346	3,809	7,926	2,969	9,110	1,870	663
Amount.....	15,479,017	62,203	527,491	300,300	4,065,324	4,645,363	5,878,336
Loans from officers, directors, trustees, and key employees:							
Number of returns.....	4,506	2,406	1,247	338	443	58	14
Amount.....	508,311	98,106	18,254	74,143	49,541	82,146	186,121
Tax-exempt bond liabilities:							
Number of returns.....	2,480	--	--	113	463	835	1,069
Amount.....	81,021,441	--	--	18,501	1,340,398	8,376,447	71,286,095

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1994

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement 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 ^{1,2}	\$100,000 under \$500,000 ²	\$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 liabilities (continued):							
Mortgages and other notes payable:							
Number of returns.....	43,898	3,409	11,084	7,514	16,476	3,537	1,878
Amount.....	105,223,088	159,952	1,064,414	2,321,117	20,230,434	19,819,799	61,627,373
Other liabilities:							
Number of returns.....	39,959	4,812	9,282	6,160	13,925	3,691	2,089
Amount.....	180,472,146	47,405	576,696	458,007	4,467,277	8,366,924	166,555,837
Total fund balance or net worth:							
Number of returns.....	136,181	38,291	39,804	17,254	31,864	6,092	2,876
Amount.....	527,840,654	1,004,124	7,138,914	8,100,714	59,998,984	79,125,559	372,472,359
Total revenue:							
Number of returns.....	136,627	38,693	39,826	17,254	31,864	6,105	2,884
Amount.....	587,427,848	6,051,556	17,672,975	11,666,585	85,629,745	88,865,280	377,541,706
Total contributions, gifts, and grants received:							
Number of returns.....	114,452	32,477	34,996	13,950	25,540	5,022	2,467
Amount.....	109,942,750	2,772,841	8,392,821	5,400,910	34,011,400	17,991,918	41,372,860
Contributions received from direct public support:							
Number of returns.....	102,403	29,670	30,810	12,486	22,631	4,629	2,177
Amount.....	49,238,498	1,398,242	3,750,682	2,508,300	12,635,623	10,185,556	18,760,095
Contributions received from indirect public support:							
Number of returns.....	28,280	5,814	10,642	2,896	6,917	1,202	810
Amount.....	8,722,141	212,783	699,430	386,012	1,948,883	1,983,625	3,491,409
Government grants:							
Number of returns.....	45,321	10,826	14,693	5,800	10,966	1,859	1,177
Amount.....	51,982,121	1,161,818	3,942,717	2,506,598	19,426,894	5,822,738	19,121,356
Program service revenue:							
Number of returns.....	82,016	18,646	23,307	9,965	22,701	4,857	2,540
Amount.....	421,974,907	2,327,009	7,691,808	4,986,933	44,794,663	63,161,023	299,013,470
Membership dues and assessments:							
Number of returns.....	28,360	9,823	9,238	4,478	3,942	645	233
Amount.....	6,261,494	229,947	428,288	592,530	1,433,749	1,171,779	2,405,201
Interest on savings and temporary cash investments:							
Number of returns.....	103,888	24,458	31,678	14,213	26,559	4,732	2,248
Amount.....	5,673,910	22,060	119,135	104,855	828,433	938,536	3,660,892
Dividends and interest from securities:							
Number of returns.....	30,274	2,606	6,723	4,706	11,054	3,302	1,883
Amount.....	17,063,931	3,468	51,889	88,709	914,016	1,674,572	14,331,276
Net rental income (loss):							
Number of returns.....	20,615	1,605	5,254	3,042	7,171	2,091	1,453
Amount.....	1,363,111	9,829	40,225	79,727	336,234	248,176	648,919
Gross rents:							
Number of returns.....	20,560	1,605	5,254	3,042	7,118	2,090	1,452
Amount.....	3,182,960	29,519	85,752	96,664	764,937	534,178	1,671,910
Rental expenses:							
Number of returns.....	7,815	401	1,670	676	3,286	986	797
Amount.....	1,819,849	19,690	45,527	16,936	428,703	286,002	1,022,991
Other investment income (loss):							
Number of returns.....	6,520	1,002	824	789	2,325	853	728
Amount.....	2,961,690	11,810	7,313	3,157	155,449	183,559	2,600,402
Total gain (loss) from sales of assets:							
Number of returns.....	30,155	2,606	5,676	4,768	11,266	3,630	2,208
Amount.....	11,294,791	15,475	3,930	12,880	351,781	938,249	9,972,476
Gain (loss), sales of securities:							
Number of returns.....	18,218	1,002	3,183	2,028	8,027	2,557	1,421
Amount.....	7,259,794	2,730	-5,204	4,793	289,922	719,880	6,247,673
Gross amount from sales:							
Number of returns.....	17,539	1,002	3,183	1,915	7,609	2,467	1,362
Amount.....	233,738,152	51,311	267,056	143,692	7,807,251	14,407,056	211,061,786
Cost or other basis and sales expense:							
Number of returns.....	16,732	1,002	3,161	1,802	7,419	2,191	1,156
Amount.....	226,478,358	48,581	272,260	138,899	7,517,329	13,687,176	204,814,113
Gain (loss), sales of other assets:							
Number of returns.....	14,934	1,604	2,494	3,078	4,502	1,812	1,444
Amount.....	4,035,000	12,744	9,135	8,087	61,861	218,369	3,724,803
Gross amount from sales:							
Number of returns.....	13,283	1,604	2,293	2,853	3,786	1,486	1,261
Amount.....	86,484,963	133,496	95,788	54,851	315,595	831,683	85,053,549

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1994

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement 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 ^{1,2}	\$100,000 under \$500,000 ²	\$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):							
Gain (loss), sales of other assets (continued):							
Cost or other basis and sales expense:							
Number of returns.....	9,895	802	1,403	1,842	3,258	1,396	1,193
Amount.....	82,449,965	120,752	86,654	46,764	253,736	613,313	81,328,746
Net income (loss), special events and activities:							
Number of returns.....	33,474	13,231	9,128	4,070	5,867	839	339
Amount.....	2,174,127	442,342	455,052	143,646	827,814	220,026	85,247
Gross revenue:							
Number of returns.....	34,271	13,632	9,329	4,070	5,969	897	374
Amount.....	4,402,801	900,595	1,180,482	297,898	1,354,062	430,453	239,311
Direct expenses:							
Number of returns.....	27,562	10,825	7,236	3,507	4,830	813	350
Amount.....	2,228,673	458,253	725,430	154,252	526,248	210,426	154,064
Gross profit (loss), sales of inventories:							
Number of returns.....	17,854	5,012	4,831	2,944	3,848	768	452
Amount.....	3,217,564	139,561	118,277	118,249	638,723	615,689	1,587,065
Gross sales minus returns and allowances:							
Number of returns.....	18,112	5,012	5,031	2,944	3,901	770	454
Amount.....	7,210,167	352,488	410,626	362,306	1,588,549	1,346,495	3,149,705
Cost of goods sold:							
Number of returns.....	16,015	4,611	4,364	2,606	3,277	726	432
Amount.....	3,992,602	212,926	292,348	244,057	949,826	730,806	1,562,639
Other revenue (loss):							
Number of returns.....	50,280	8,220	15,159	6,010	14,970	3,752	2,168
Amount.....	5,499,584	77,231	364,235	134,989	1,337,481	1,721,751	1,863,898
Total expenses³:							
Number of returns.....	135,808	38,292	39,826	17,142	31,584	6,086	2,879
Amount.....	546,649,255	6,001,157	16,722,034	10,777,490	80,643,336	82,828,168	349,677,069
Program services:							
Number of returns.....	130,484	36,087	38,602	16,313	30,692	5,960	2,831
Amount.....	471,331,908	4,995,991	13,685,192	8,825,837	68,479,388	69,159,755	306,185,744
Management and general:							
Number of returns.....	114,708	30,674	32,414	15,339	27,960	5,622	2,698
Amount.....	68,714,584	852,729	2,422,303	1,764,420	10,794,203	12,153,852	40,727,076
Fundraising:							
Number of returns.....	40,322	8,620	11,754	5,712	10,618	2,444	1,174
Amount.....	5,283,251	121,849	605,468	184,183	1,243,778	1,136,419	1,991,554
Payments to affiliates:							
Number of returns.....	5,565	2,005	1,269	378	1,509	267	138
Amount.....	1,319,509	30,592	9,067	3,049	125,964	378,142	772,694
Excess (deficit) of revenue over expenses:							
Number of returns.....	135,657	37,891	39,804	17,254	31,756	6,081	2,871
Amount.....	40,778,634	50,429	950,950	889,095	4,986,412	6,037,112	27,864,637

¹ 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.

² Includes organizations with end-of-year total assets less than \$250,000 and gross receipts less than \$100,000 electing to file Forms 990 rather than Forms 990-EZ.

³ The differences between "total expenses" shown in this table and "total functional expenditures" shown in Table 2 are due to payments to affiliates.

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

Charities and Other Tax-Exempt Organizations, 1994

Table 2.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Total Functional Expenditures, by Code Section

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹ (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)
Number of returns.....	136,627	13,800	13,382	18,180	10,829	6,418	9,849
Total functional expenditures:							
Number of returns.....	135,806	13,450	13,330	18,180	10,814	6,418	9,829
Amount².....	545,316,716	23,150,833	10,999,794	17,784,092	6,401,142	8,495,698	66,272,147
Grants and allocations:							
Number of returns.....	38,805	3,648	4,008	4,739	1,043	3,341	219
Amount.....	27,216,808	782,701	107,088	552,811	12,624	147,676	1,045,627
Specific assistance to individuals:							
Number of returns.....	10,698	569	444	238	166	548	143
Amount.....	7,628,559	253,901	18,192	24,879	811	21,364	387,890
Benefits paid to or for members:							
Number of returns.....	1,858	889	3,774	694	487	1,120	8,326
Amount.....	12,921,188	7,046,342	1,216,588	663,460	14,399	6,016,015	54,709,080
Compensation of officers or directors:							
Number of returns.....	45,713	3,005	9,895	7,777	1,235	3,656	2,144
Amount.....	5,728,043	211,494	980,321	794,688	48,643	70,944	236,869
Other salaries and wages:							
Number of returns.....	96,326	5,853	9,494	12,176	7,009	4,000	1,386
Amount.....	188,874,699	1,979,293	2,091,570	3,567,955	2,134,739	536,732	432,504
Pension plan contributions:							
Number of returns.....	28,311	1,015	4,676	4,847	755	181	783
Amount.....	6,562,319	100,242	305,562	228,751	30,948	58,233	82,615
Other employee benefits:							
Number of returns.....	68,451	2,649	6,262	8,166	3,064	665	1,350
Amount.....	23,762,437	366,265	1,078,141	543,737	169,887	197,997	1,377,405
Payroll taxes:							
Number of returns.....	85,538	5,042	10,490	11,741	6,847	4,121	1,600
Amount.....	13,115,058	136,542	269,461	316,886	278,361	75,445	50,918
Accounting fees:							
Number of returns.....	90,128	7,927	9,372	14,112	6,750	4,031	4,738
Amount.....	1,089,927	43,540	58,740	73,931	34,464	23,313	78,965
Legal fees:							
Number of returns.....	40,093	3,425	6,333	7,902	2,111	1,201	3,224
Amount.....	1,287,158	76,491	267,599	366,089	16,017	14,262	97,405
Supplies:							
Number of returns.....	109,670	10,241	9,364	14,231	8,280	5,572	1,959
Amount.....	42,917,185	241,226	134,675	208,257	256,675	52,515	35,253
Telephone:							
Number of returns.....	96,418	7,353	9,415	14,896	7,873	4,471	1,563
Amount.....	2,639,152	93,454	113,751	186,549	47,486	25,391	17,630
Postage and shipping:							
Number of returns.....	88,041	6,973	7,895	14,891	5,787	4,209	1,930
Amount.....	2,328,843	273,002	81,944	305,329	34,400	25,943	38,931
Occupancy:							
Number of returns.....	96,672	8,061	9,286	12,097	8,477	5,420	1,463
Amount.....	15,236,107	418,829	299,385	631,501	669,766	165,601	63,491
Equipment rental and maintenance:							
Number of returns.....	72,852	5,776	5,012	9,331	5,960	2,845	752
Amount.....	7,156,517	127,923	63,791	207,191	191,234	35,619	18,747
Printing and publications:							
Number of returns.....	85,337	6,016	6,724	15,310	5,654	4,799	1,968
Amount.....	4,408,522	350,608	166,941	802,756	58,334	49,291	29,287
Travel:							
Number of returns.....	77,963	3,683	6,086	11,773	1,963	904	714
Amount.....	4,432,099	122,787	276,317	474,301	23,800	26,068	11,230
Conferences, conventions, and meetings:							
Number of returns.....	62,970	6,516	9,622	14,927	3,018	4,415	1,917
Amount.....	2,090,030	135,796	212,402	1,198,798	70,906	41,951	17,315
Interest:							
Number of returns.....	46,384	3,837	2,173	4,086	4,544	1,986	247
Amount.....	10,866,598	1,073,506	38,502	73,561	133,520	22,535	12,761
Depreciation and depletion:							
Number of returns.....	87,020	6,115	7,324	11,018	6,709	2,854	1,414
Amount.....	22,085,427	342,731	159,622	331,811	518,734	79,417	45,076
Other expenses:							
Number of returns.....	132,425	13,076	13,194	17,896	10,669	6,327	8,071
Amount.....	142,745,949	8,940,423	2,962,812	6,221,315	1,653,489	806,475	7,482,634

¹ Excludes private foundations, most churches, and certain other types of religious organizations.

² The differences between "total functional expenditures" shown in this table and "total expenses" shown in Table 3 are due to payments to affiliates.

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

Charities and Other Tax Exempt Organizations, 1994

Table 3.--1994, Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Balance Sheet and Income Statement Items, by Code Section

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	136,627	13,800	13,382	18,180	10,829	6,418	9,849
Total assets.....	991,604,583	43,830,191	18,637,269	26,222,114	11,452,057	43,765,176	55,945,322
Cash:							
Number of returns.....	108,262	10,975	10,743	14,540	8,972	5,685	5,111
Amount.....	18,388,799	1,393,265	935,112	1,276,550	414,914	240,128	1,537,705
Savings and temporary cash investments:							
Number of returns.....	90,356	9,724	9,415	14,568	7,781	4,196	6,493
Amount.....	69,953,592	5,286,290	3,349,731	6,696,465	901,032	650,493	10,424,037
Accounts receivable (net):							
Number of returns.....	65,690	3,262	3,526	7,023	5,052	826	4,571
Amount.....	65,869,462	2,472,931	721,114	1,792,727	726,423	41,912	4,123,042
Pledges receivable (net):							
Number of returns.....	9,090	63	39	220	71	6	36
Amount.....	7,893,289	77,882	15,952	124,428	7,407	72	19,482
Grants receivable:							
Number of returns.....	15,020	207	27	174	7	4	61
Amount.....	5,445,549	115,982	4,319	57,253	114	372	66,253
Receivables due from officers, directors, trustees, and key employees:							
Number of returns.....	2,364	178	335	445	91	15	37
Amount.....	171,252	76,567	2,719	10,773	3,970	30	4,200
Other notes and loans receivable:							
Number of returns.....	14,817	1,007	906	1,175	473	245	169
Amount.....	27,515,554	8,593,464	321,576	600,643	127,565	481,515	94,715
Inventories for sale or use:							
Number of returns.....	25,773	2,218	825	1,612	5,365	3,915	43
Amount.....	6,232,548	103,272	31,924	135,384	132,813	32,013	3,027
Prepaid expenses and deferred charges:							
Number of returns.....	58,228	3,240	3,020	6,629	4,283	1,113	2,252
Amount.....	9,367,853	325,583	140,235	377,148	119,566	10,174	135,004
Investments in securities:							
Number of returns.....	31,681	1,581	2,494	2,982	726	1,684	2,806
Amount.....	348,924,893	10,011,259	8,712,255	9,668,981	261,693	22,660,149	33,953,145
Investments in land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	18,864	1,919	1,648	2,789	1,629	941	166
Amount.....	19,444,664	1,722,228	560,403	449,178	990,458	529,950	47,140
Other investments:							
Number of returns.....	14,294	572	1,560	2,003	483	374	715
Amount.....	90,770,664	3,417,727	939,097	1,195,539	100,029	5,276,641	3,246,518
Land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	83,270	6,459	8,283	9,022	7,148	4,338	1,264
Amount.....	274,470,040	5,922,284	2,446,788	2,653,540	7,454,087	1,484,009	385,270
Other assets:							
Number of returns.....	50,414	3,417	3,915	4,812	2,722	1,906	2,443
Amount.....	47,156,381	4,311,458	456,045	1,183,503	211,985	12,357,716	1,905,782
Total liabilities.....	463,763,903	31,230,423	2,825,378	13,728,959	3,430,639	37,545,989	15,288,507
Accounts payable:							
Number of returns.....	91,254	5,946	7,261	11,240	6,241	3,770	4,834
Amount.....	77,115,204	5,399,089	1,122,367	2,693,309	706,389	347,635	6,602,322
Grants payable:							
Number of returns.....	4,486	217	21	263	60	66	33
Amount.....	3,944,684	167,912	3,330	38,225	4,031	31,488	31,274
Support and revenue designated for future periods:							
Number of returns.....	26,346	924	350	3,496	1,188	845	343
Amount.....	15,479,017	659,878	135,360	1,242,682	132,821	42,194	558,419
Loans from officers, directors, trustees, and key employees:							
Number of returns.....	4,506	227	49	28	249	15	--
Amount.....	508,311	7,650	27	2,628	23,265	3,792	--
Tax-exempt bond liabilities:							
Number of returns.....	2,480	212	28	18	18	45	--
Amount.....	81,021,441	2,596,388	7,513	33,280	11,851	2,810	--
Mortgages and other notes payable:							
Number of returns.....	43,898	3,661	2,069	2,944	4,448	2,199	102
Amount.....	105,223,088	11,543,795	689,435	1,477,119	1,941,446	269,418	130,615
Other liabilities:							
Number of returns.....	39,959	3,314	3,053	5,151	3,605	1,799	2,955
Amount.....	180,472,146	10,855,710	867,346	8,241,716	610,836	36,848,650	7,965,877
Total fund balance or net worth:							
Number of returns.....	136,181	13,651	13,309	18,146	10,775	6,416	8,990
Amount.....	527,840,654	12,599,770	15,811,888	12,493,156	8,021,417	6,219,195	40,656,814

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1994

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

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total revenue:							
Number of returns.....	136,627	13,800	13,382	18,180	10,829	6,418	9,849
Amount.....	587,427,848	24,637,321	12,894,530	20,107,583	6,578,820	8,873,489	71,148,368
Total contributions, gifts, and grants received:							
Number of returns.....	114,452	6,586	1,581	4,777	2,117	3,821	111
Amount.....	109,942,750	2,966,926	472,693	1,260,116	71,354	112,365	11,736
Contributions received from direct public support:							
Number of returns.....	102,403	5,366	1,256	3,644	1,886	3,607	96
Amount.....	49,238,498	1,440,730	243,236	542,546	48,989	95,281	6,290
Contributions received from indirect public support:							
Number of returns.....	28,280	1,010	159	508	287	299	2
Amount.....	8,722,141	224,685	145,668	35,947	21,085	13,764	225
Government grants:							
Number of returns.....	45,321	2,742	377	1,525	17	29	15
Amount.....	51,982,121	1,301,512	83,789	681,623	1,280	3,320	5,220
Program service revenue:							
Number of returns.....	82,016	5,946	4,155	12,529	5,826	2,944	8,488
Amount.....	421,974,907	17,887,254	2,907,740	7,668,394	1,152,945	7,920,495	64,155,790
Membership dues and assessments:							
Number of returns.....	28,360	7,340	12,038	16,164	9,647	5,952	1,023
Amount.....	6,261,494	1,570,004	8,331,232	9,147,200	3,881,962	314,336	2,633,643
Interest on savings and temporary cash investments:							
Number of returns.....	103,888	11,722	11,934	16,278	9,357	5,045	7,616
Amount.....	5,673,910	371,950	205,846	362,645	49,641	32,689	667,774
Dividends and interest from securities:							
Number of returns.....	30,274	1,820	2,145	2,400	982	1,258	2,653
Amount.....	17,063,931	594,705	298,190	460,570	15,538	148,558	1,435,501
Net rental income (loss):							
Number of returns.....	20,615	2,238	2,816	2,283	2,418	2,067	125
Amount.....	1,363,111	196,854	22,732	31,700	45,077	28,542	10,003
Gross rents:							
Number of returns.....	20,560	2,252	2,852	2,302	2,409	2,058	127
Amount.....	3,182,960	333,500	116,856	119,598	86,308	46,205	19,346
Rental expenses:							
Number of returns.....	7,815	935	1,347	1,134	1,156	651	51
Amount.....	1,819,849	136,646	94,123	87,899	41,231	17,663	9,343
Other investment income (loss):							
Number of returns.....	6,520	337	639	549	98	157	657
Amount.....	2,961,690	36,777	29,197	16,488	1,320	15,748	57,082
Total gain (loss) from sales of assets:							
Number of returns.....	30,155	1,586	1,798	2,131	1,157	638	1,958
Amount.....	11,294,791	54,228	24,250	2,668	9,702	17,893	32,404
Gain (loss), sales of securities:							
Number of returns.....	18,218	766	867	1,034	261	432	1,885
Amount.....	7,259,794	18,490	1,251	-3,735	866	14,732	30,969
Gross amount from sales:							
Number of returns.....	17,539	747	868	1,021	280	430	1,962
Amount.....	233,738,152	4,624,840	4,949,515	10,702,759	74,312	579,625	76,044,348
Cost or other basis and sales expense:							
Number of returns.....	16,732	718	889	908	256	406	1,931
Amount.....	226,478,358	4,606,349	4,948,263	10,706,494	73,446	564,893	76,013,379
Gain (loss), sales of other assets:							
Number of returns.....	14,934	869	1,115	1,334	944	243	176
Amount.....	4,035,000	35,737	22,998	6,403	8,835	3,161	1,435
Gross amount from sales:							
Number of returns.....	13,283	810	1,063	1,006	828	249	149
Amount.....	86,484,963	120,979	72,083	92,398	46,855	19,322	77,160
Cost or other basis and sales expense:							
Number of returns.....	9,895	419	834	1,142	551	152	115
Amount.....	82,449,965	85,242	49,085	85,995	38,019	16,161	75,726
Net income (loss), special events and activities:							
Number of returns.....	33,474	5,058	1,056	3,332	1,594	2,524	61
Amount.....	2,174,127	180,675	13,859	121,451	42,346	101,192	1,970
Gross revenue:							
Number of returns.....	34,271	5,063	1,138	3,310	1,596	2,502	61
Amount.....	4,402,801	639,270	60,242	329,831	126,155	332,303	5,351
Direct expenses:							
Number of returns.....	27,562	4,434	1,028	3,082	1,374	2,041	56
Amount.....	2,228,673	458,594	46,383	208,380	83,809	231,110	3,381
Gross profit (loss), sales of inventories:							
Number of returns.....	17,854	2,294	1,039	1,656	5,129	2,811	35
Amount.....	3,217,564	141,688	12,213	93,307	1,096,428	143,092	7,170

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1994

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

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total revenue (continued):							
Gross profit (loss), sales of inventories (continued):							
Gross sales minus returns and allowances:							
Number of returns.....	18,112	2,294	1,057	1,664	5,123	2,811	35
Amount.....	7,210,167	499,538	47,633	317,814	2,391,705	368,735	34,739
Cost of goods sold:							
Number of returns.....	16,015	1,943	924	1,324	4,967	2,739	35
Amount.....	3,992,602	357,850	35,420	224,507	1,295,277	225,642	27,570
Other revenue (loss):							
Number of returns.....	50,280	5,237	7,019	8,385	4,089	2,073	2,163
Amount.....	5,499,584	636,255	576,576	943,042	212,509	38,576	2,135,296
Total expenses ²:							
Number of returns.....	135,808	13,450	13,330	18,180	10,814	6,418	9,829
Amount.....	546,649,255	23,167,841	12,426,570	18,069,710	6,410,866	8,523,753	66,298,847
Program services:							
Number of returns.....	130,484	12,603	(³)	(³)	(³)	(³)	(³)
Amount.....	471,331,908	20,044,615	(³)	(³)	(³)	(³)	(³)
Management and general:							
Number of returns.....	114,708	10,906	(³)	(³)	(³)	(³)	(³)
Amount.....	68,714,584	2,701,086	(³)	(³)	(³)	(³)	(³)
Fundraising:							
Number of returns.....	40,322	1,917	(³)	(³)	(³)	(³)	(³)
Amount.....	5,283,251	259,615	(³)	(³)	(³)	(³)	(³)
Payments to affiliates:							
Number of returns.....	5,565	1,105	6,611	1,265	293	2,593	29
Amount.....	1,319,509	17,004	1,426,777	285,621	9,724	28,053	26,700
Excess (deficit) of revenue over expenses:							
Number of returns.....	135,657	13,663	13,331	18,150	10,811	6,418	9,380
Amount.....	40,778,634	1,469,482	467,959	2,037,873	167,955	349,737	4,849,521

¹ Excludes private foundations, most churches, and certain other types of religious organizations.

² The differences between "total expenses" shown in this table and "total functional expenditures" shown in Table 2 are due to payments to affiliates.

³ Not required to be reported.

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

Charities and Other Tax-Exempt Organizations, 1994

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

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	38,291	8,327	7,030	7,412	4,948	1,400	458
Total assets	1,776,615	354,769	327,797	248,103	280,863	102,742	28,419
Cash, savings, and investments:							
Number of returns.....	37,689	8,131	6,834	7,412	4,850	1,400	458
Amount.....	1,180,325	218,691	267,060	229,149	107,326	59,378	27,915
Land and buildings:							
Number of returns.....	6,215	1,515	1,411	414	1,771	512	49
Amount.....	434,491	106,444	43,396	3,456	145,936	41,931	410
Other assets:							
Number of returns.....	15,036	2,332	3,084	1,875	1,902	523	71
Amount.....	161,795	29,633	17,342	15,500	27,601	1,433	95
Total liabilities:							
Number of returns	13,432	1,902	2,474	1,929	1,640	534	142
Amount	269,803	55,390	33,736	11,502	23,070	7,622	3,248
Total fund balance or net worth:							
Number of returns	38,090	8,278	6,932	7,412	4,899	1,400	458
Amount	1,506,804	299,377	294,062	236,601	257,792	95,119	25,171
Total revenue:							
Number of returns	38,291	8,327	7,030	7,412	4,948	1,400	458
Amount	1,674,010	322,861	370,382	338,174	212,011	47,468	28,090
Contributions, gifts, and grants:							
Number of returns.....	30,873	3,984	1,095	2,523	1,232	981	--
Amount.....	780,896	49,097	17,898	30,278	9,420	6,488	--
Program service revenue:							
Number of returns.....	17,642	1,951	1,008	3,984	1,782	283	240
Amount.....	437,649	61,188	26,273	84,746	41,554	9,969	11,736
Dues and assessments:							
Number of returns.....	16,238	6,136	6,714	6,872	4,621	1,133	289
Amount.....	177,734	113,799	295,488	186,216	120,611	10,237	13,666
Investment income (loss):							
Number of returns.....	26,664	6,327	5,439	5,744	3,749	1,041	458
Amount.....	39,006	8,114	8,725	6,621	5,453	3,173	819
Gain (loss) from sales of assets:							
Number of returns.....	2,406	311	93	218	267	--	--
Amount.....	3,933	1,015	-76	216	3,474	--	--
Gross amount from sales:							
Number of returns.....	2,005	311	93	218	267	--	--
Amount.....	46,208	3,206	483	3,375	7,751	--	--
Cost or other basis and sales expense:							
Number of returns.....	2,005	191	93	218	147	--	--
Amount.....	42,275	2,191	559	3,160	4,276	--	--
Net income (loss), special events and activities:							
Number of returns.....	16,439	4,807	708	2,643	1,700	698	71
Amount.....	150,222	54,138	5,605	17,817	7,375	6,184	847
Gross revenue:							
Number of returns.....	16,839	4,807	730	2,643	1,798	698	71
Amount.....	337,691	129,422	12,882	63,346	37,017	18,776	2,244
Direct expenses:							
Number of returns.....	14,434	4,273	436	2,300	1,602	648	71
Amount.....	187,467	75,283	7,277	45,528	29,641	12,592	1,397
Gross profit (loss), sales of inventories:							
Number of returns.....	8,019	976	414	441	1,537	409	--
Amount.....	57,981	8,724	182	1,909	18,054	4,488	--
Gross sales minus returns and allowances:							
Number of returns.....	8,019	976	414	441	1,537	409	--
Amount.....	166,065	19,980	4,004	3,553	44,046	9,597	--
Cost of goods sold:							
Number of returns.....	7,417	856	414	343	1,537	409	--
Amount.....	108,082	11,256	3,822	1,644	25,992	5,109	--
Other revenue (loss):							
Number of returns.....	11,828	2,757	3,232	2,125	1,319	637	218
Amount.....	26,579	26,786	16,281	10,368	6,066	6,930	1,021

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1994

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

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total expenses:							
Number of returns	38,291	8,180	6,981	7,363	4,850	1,400	458
Amount	1,516,289	301,556	357,324	306,318	197,548	44,619	26,087
Grants paid:							
Number of returns.....	14,835	4,382	3,264	2,561	1,243	1,117	71
Amount.....	180,619	61,791	53,997	11,749	9,767	11,573	84
Benefits paid to or for members:							
Number of returns.....	3,007	1,128	1,744	785	725	332	458
Amount.....	28,299	19,159	13,956	10,446	10,980	1,129	18,385
Salaries and compensation:							
Number of returns.....	15,036	1,564	5,477	2,147	1,755	752	240
Amount.....	378,303	21,358	82,726	39,547	27,515	2,125	2,372
Professional fees:							
Number of returns.....	23,655	3,013	3,853	5,085	2,479	790	262
Amount.....	137,439	11,705	14,103	53,627	7,008	314	1,159
Occupancy, rent, and utilities:							
Number of returns.....	22,053	3,640	4,349	2,660	3,678	1,090	49
Amount.....	166,867	34,041	23,694	12,803	58,571	8,721	171
Printing, publications, and postage:							
Number of returns.....	30,272	6,174	4,888	6,556	3,406	1,237	240
Amount.....	95,633	19,847	15,241	30,625	6,392	2,503	189
Other expenses:							
Number of returns.....	35,885	7,324	6,785	6,970	4,201	1,259	311
Amount.....	529,120	133,647	153,605	147,519	77,315	18,255	3,726
Excess (deficit) of revenue over expenses:							
Number of returns	37,890	8,327	7,030	7,412	4,948	1,400	458
Amount	157,718	21,305	13,055	31,856	14,466	2,850	2,004

¹ Excludes private foundations, most churches, and certain other types of religious organizations.

NOTES: Detail may not add to totals because of rounding and processing tolerances. Estimates in this table should be used with caution because of the small number of sample returns on which they are based.