

Charities and Other Tax-Exempt Organizations, 1995

by Cecelia Hilgert and Melissa Whitten

Total assets of nonprofit charitable organizations exempt from income tax under Internal Revenue Code 501(c)(3), excluding private foundations, organizations with gross receipts totaling less than \$25,000, most churches, and certain other types of religious organizations, reached a record high for 1995, for the first time surpassing \$1 trillion. This was 15 percent more than for 1994. Total revenue increased by 13 percent over the comparable 1994 amount, rising to \$663.4 billion, of which 67 percent was comprised of revenue from the organizations' program service activities. There were more than 180,000 returns filed, representing a 3-percent increase over the prior year.

Statistics for other organizations receiving tax-exempt status under Code sections 501(c)(4) through (9) are also presented in this article [1]. Such organizations are generally diverse both in function and financial character. For 1995, voluntary employee benefit associations, exempt under Code section 501(c)(9), reported assets of \$66.3 billion and revenue of \$72.0 billion, larger amounts than those registered by organizations classified under Code sections 501(c)(4) through (8).

The statistics for charities and other tax-exempt organizations reported in this article are based on data compiled from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990-EZ, the short-form version of this information return. The latter form may be completed by smaller organizations, those with end-of-year assets of less than \$250,000 and gross receipts of \$25,000 to \$100,000; only condensed balance sheets are included on Form 990-EZ.

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

In order to qualify for tax-exempt status, an organization's purpose must be to serve the public good, as opposed to a private interest. Organizations exempt under Code section 501(c)(3) are those whose purposes are religious, charitable, scientific, literary, or educational. They may also foster

national or international amateur sports competition, prevent cruelty to children or animals, or test for public safety. The activities of nonprofit organizations are limited in that they must further one or more of their 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. Organizations may not distribute net earnings to a private shareholder or individual. Participation by an exempt organization in activities that can influence legislation, or in a political campaign on behalf of, or in opposition to, any candidate, is also restricted. Generally, contributions to the organization are tax deductible.

Of the 525,134 nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) under Code section 501(c)(3), there were 180,931 returns filed for accounting periods that began in 1995 [2]. Those not required to file included churches and certain other religious organizations and also organizations with annual gross receipts totaling less than \$25,000. The number of returns filed for 1995 was 3 percent more than for 1994 (Figure A). Form 990-EZ returns represented 21 percent of total returns filed. (Where possible, Form 990 and Form 990-EZ data are combined in this article.)

Financial Characteristics of Nonprofit Charitable Organizations

Although two-thirds of the returns filed by section 501(c)(3) organizations were filed by organizations with assets of less than \$500,000, these organizations held only 1 percent of the total assets and 4 percent of the revenue (Figure B). In comparison, larger organizations, those with assets of \$10 million or more, represented only 5 percent of the returns filed, but accounted for nearly 89 percent of the total asset holdings and 80 percent of the total revenue reported.

Overall, the total assets of nonprofit charitable organizations grew to \$1.1 trillion, an increase of 15 percent over 1994. As in 1994, investments in securities continued to be the major asset holding, increasing 24 percent to \$433.1 billion, although they were reported only by organizations filing the long version of Form 990. This category represented 38 percent of the total assets reported on that form.

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Figure A

Selected Items for Nonprofit Charitable Organizations, Reporting Years 1994 and 1995

[Money amounts are in millions of dollars]

| Item | 1994 | 1995 | Percentage increase, 1994-1995 |
|--|---------|-----------|--------------------------------|
| | (1) | (2) | (3) |
| Number of returns..... | 174,918 | 180,931 | 3.4 |
| Forms 990..... | 136,627 | 142,790 | 4.5 |
| Forms 990-EZ..... | 38,291 | 38,141 | -0.4 |
| Total assets..... | 993,381 | 1,143,079 | 15.1 |
| Total liabilities..... | 464,034 | 512,383 | 10.4 |
| Total fund balance or net worth..... | 529,347 | 630,696 | 19.1 |
| Total revenue..... | 589,102 | 663,371 | 12.6 |
| Program service revenue..... | 422,413 | 443,052 | 4.9 |
| Contributions, gifts, and grants..... | 110,724 | 127,743 | 15.4 |
| Membership dues and assessments..... | 6,439 | 6,148 | -4.5 |
| Income from investments..... | 25,739 | 31,060 | 20.7 |
| Other..... | 23,788 | 55,368 | 132.8 |
| Total expenses..... | 548,166 | 604,645 | 10.3 |
| Excess (deficit) of revenue over expenses..... | 40,936 | 58,725 | 43.5 |

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.

Land, buildings, and equipment, reported on both the long and short versions of Form 990, totaled \$288.1 billion, accounting for 25 percent of the total. (Detailed financial data are provided in Table 1 for nonprofit charitable organizations filing the long Form 990 and in Table 4 for Form 990-EZ filers.)

The composition of asset holdings, as reported on both Form 990 and Form 990-EZ, varied by asset size of the organizations. For small organizations, those with assets of less than \$500,000, cash and savings (short-term account balances) totaled \$6.8 billion and represented one-half of total assets. For organizations with assets of between \$500,000 and \$1 million, land, buildings, and equipment comprised the largest asset account (36 percent), with cash and savings accounting for an additional 28 percent. Land, buildings, and equipment were also recorded as the largest class of holding for organizations with assets between \$1 million and \$50 million, accounting for 35 percent of total assets for this size class. In contrast, investments in securities were the largest asset holding for organizations with assets of \$50

Figure B

Nonprofit Charitable Organizations, by Asset Size, Reporting Year 1995

[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..... | 180,931 | 100.0 | 1,143,079 | 100.0 | 663,371 | 100.0 |
| Under \$100,000 ^{1,2} | 75,052 | 41.5 | 2,542 | 0.2 | 9,049 | 1.4 |
| \$100,000 under \$500,000..... | 44,492 | 24.6 | 11,054 | 1.0 | 17,739 | 2.7 |
| \$500,000 under \$1,000,000..... | 17,920 | 9.9 | 12,582 | 1.1 | 12,057 | 1.8 |
| \$1,000,000 under \$10,000,000..... | 33,794 | 18.7 | 105,335 | 9.2 | 97,695 | 14.7 |
| \$10,000,000 under \$50,000,000..... | 6,574 | 3.6 | 143,048 | 12.5 | 94,589 | 14.3 |
| \$50,000,000 or more..... | 3,098 | 1.7 | 868,519 | 76.0 | 432,241 | 65.2 |

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.

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million or more, all of which are required to file this long form, representing 43 percent (\$373.7 billion) of their total assets; this represented a 27-percent increase over the 1994 total for this size class.

Total liabilities of nonprofit charitable organizations also increased, by 10 percent from 1994, to \$512.4 billion. Liabilities of \$512.1 billion were reported by those organizations filing the long Form 990. Tax-exempt bond liabilities, as reported by Form 990 filers, amounted to \$93.0 billion, 88 percent of which were held by organizations with assets of \$50 million or more.

Because an owner's equity section does not apply to the balance sheet of a tax-exempt organization, unexpended earnings accrue to a "net worth or fund balance" account instead. The total fund balance or net worth of nonprofit charitable organizations was \$630.7 billion for 1995, up from \$529.3 billion for 1994 (a 19-percent increase).

Program service revenue continued to be the major source of revenue for tax-exempt charitable organizations for 1995. This revenue is comprised of fees collected by organizations in support of their tax-exempt purposes and includes such income as tuition and fees at educational institutions, hospital patient 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 1995, program service revenue totaled \$443.1 billion, which was 67 percent of total revenue. The largest organizations, those with assets of \$50 million or more, received 73 percent of their total revenue from program service revenue, a larger percentage than organizations with fewer total assets (Figure C).

For 1995, contributions, gifts, and grants received showed a 15-percent increase to \$127.7 billion. This was 19 percent of total revenue received. Figure D presents information on grants received by nonprofit charitable organizations that filed the long Form 990. Of \$126.9 billion reported on that form, \$64.1 billion were comprised of direct public support, which includes contributions, gifts, grants, and bequests that the organizations received directly from public sources, such as individuals, trusts, corporations, estates, and foundations. Gov-

ernment grants totaled \$53.0 billion, and contributions received through indirect public support totaled \$9.7 billion. (This latter category is the total amount of contributions received from solicitation campaigns conducted by federated fundraising agencies.) Direct public support rose by 30 percent and replaced revenue from Government grants, which increased by 2 percent, as the leading source of contributions.

Overall, total contributions, gifts, and grants as a percentage of total revenue varied with organization size. Organizations with assets of \$10 million or more obtained just 12 percent of their total revenue from this source, while small organizations with assets of less than \$1 million relied on contributions, gifts, and grants for 48 percent of their revenue.

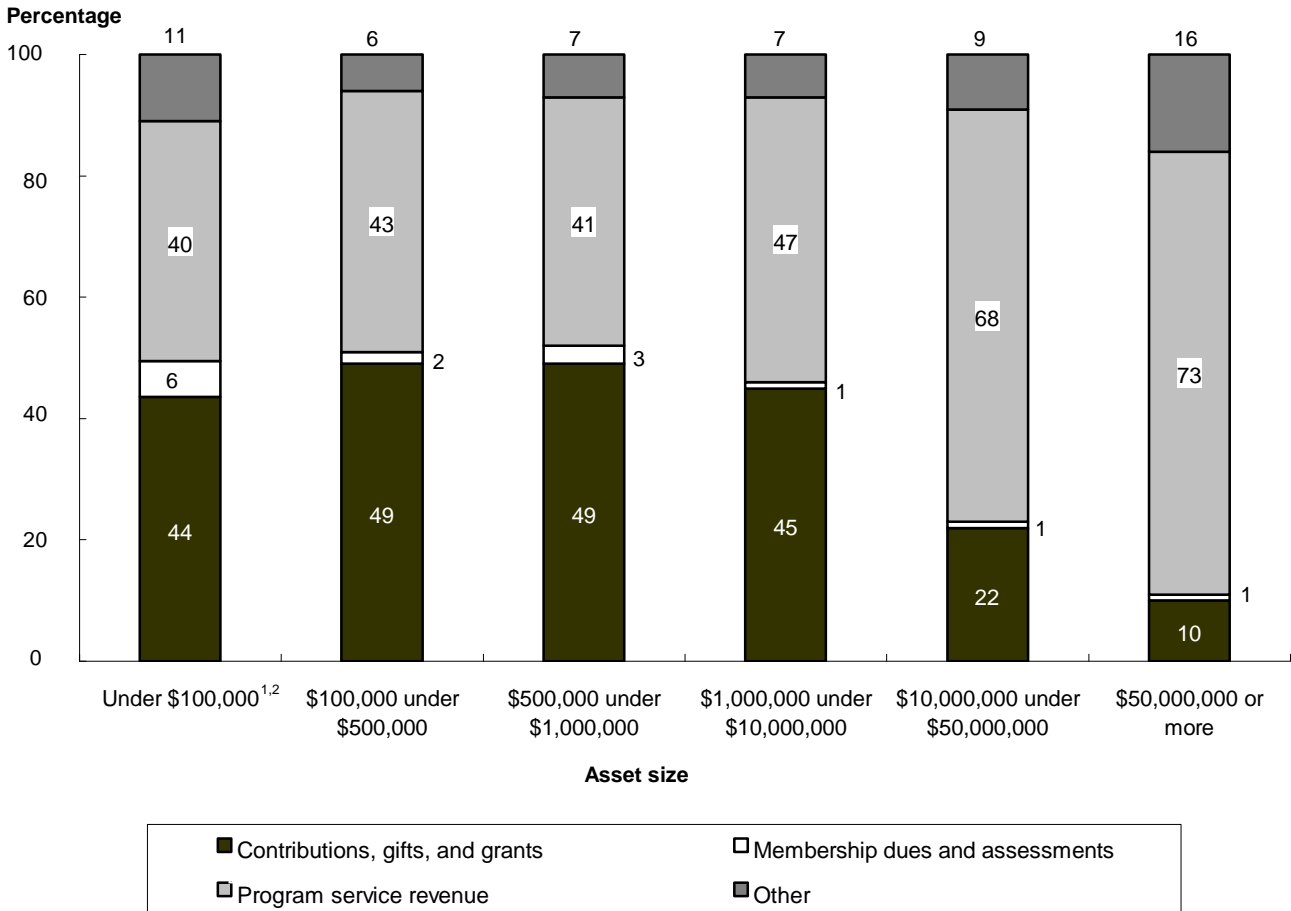
Total expenses, as reported on Forms 990 and 990-EZ, rose to \$604.6 billion, a 10-percent increase over 1994. On Form 990, expenses for nonprofit charitable organizations are distributed among three functional, operational areas—program services, fundraising, and management and general. Briefly, program service expenses are those associated with activities which further an organization's exempt purpose; fundraising expenses are those incurred in soliciting contributions, gifts, and grants; and management and general expenses include those administrative and overhead costs which are not specifically related to program services or fundraising activities. Within these three broad categories are several "object categories," including salaries and wages, pension plan contributions and other employee benefits, legal fees, and supplies.

Expenses reported on the long Form 990 totaled \$603.0 billion for 1995, with program service-related expenses accounting for \$522.8 billion (87 percent of the total). Management and general expenses amounted to \$73.1 billion (12 percent of the total). Fundraising activities comprised \$5.5 billion, and payments to affiliates accounted for an additional \$1.5 billion. (These latter represent payments to organizations closely related to the reporting organizations, such as support and dues payments by local chapters to State and national agencies.) For Form 990-EZ filers, total salaries and wages, reported at \$346.8 million, were the leading expense item, accounting for 21 percent of the \$1.7 billion in total expenses. These filers do not report expenses by functional program category.

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Figure C

Components of Nonprofit Charitable Organization Revenue, by Asset Size, Reporting Year 1995



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.

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 1995. The information is based on responses to a question on the return forms that requires each organization to identify the reason why it was not classified as a private foundation. Unlike an 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 usually carries on its charitable activities in an indirect manner by making grants to other organizations directly engaged in charitable activities, in contrast to other nonprofit charitable organizations that directly engage in such activities themselves [3].

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Figure D

Contributions Received by Nonprofit Charitable Organizations Filing Form 990, by Asset Size, Reporting Year 1995

[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 | Percentage of total | Amount | Percentage of total | Amount | Percentage of total | Amount | Percentage of total |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Total | 126,923 | 100.0 | 64,149 | 100.0 | 9,747 | 100.0 | 53,027 | 100.0 |
| Under \$100,000 ^{2,3} | 3,272 | 2.6 | 1,775 | 2.8 | 270 | 2.8 | 1,228 | 2.3 |
| \$100,000 under \$500,000..... | 8,484 | 6.7 | 3,815 | 5.9 | 870 | 8.9 | 3,799 | 7.2 |
| \$500,000 under \$1,000,000..... | 5,887 | 4.6 | 3,017 | 4.7 | 245 | 2.5 | 2,625 | 5.0 |
| \$1,000,000 under \$10,000,000..... | 43,960 | 34.6 | 20,722 | 32.3 | 2,410 | 24.7 | 20,827 | 39.3 |
| \$10,000,000 under \$50,000,000..... | 20,766 | 16.4 | 11,727 | 18.3 | 2,126 | 21.8 | 6,914 | 13.0 |
| \$50,000,000 or more..... | 44,553 | 35.1 | 23,093 | 36.0 | 3,826 | 39.3 | 17,634 | 33.3 |

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.

Figure E

Selected Items, by Type of Nonprofit Charitable Organization, Reporting Year 1995

[Money amounts are in millions of dollars]

| Type of organization ¹ | Total assets | Total liabilities | Total fund balance or net worth | Revenue | | | Total expenses | Excess (deficit) of revenue over expenses |
|---|------------------|-------------------|---------------------------------|----------------|----------------------------------|-------------------------|----------------|---|
| | | | | Total revenue | Contributions, gifts, and grants | Program service revenue | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Total | 1,143,079 | 512,383 | 630,696 | 663,371 | 127,743 | 443,052 | 604,645 | 58,725 |
| Educational institution or school ² | 241,993 | 54,834 | 187,159 | 102,840 | 23,392 | 60,501 | 85,664 | 17,176 |
| Governmental unit..... | 4,798 | 3,171 | 1,628 | 2,683 | 1,081 | 1,032 | 2,618 | 65 |
| Hospital..... | 304,302 | 147,913 | 156,389 | 280,466 | 6,181 | 261,087 | 266,165 | 14,301 |
| Hospital research organization..... | 13,952 | 2,410 | 11,542 | 2,769 | 972 | 553 | 2,058 | 711 |
| Organization supporting a public college..... | 18,199 | 3,777 | 14,422 | 7,516 | 3,712 | 2,184 | 5,628 | 1,888 |
| Organization supporting other charitable organizations..... | 291,739 | 190,863 | 100,876 | 66,958 | 8,293 | 23,490 | 57,061 | 9,897 |
| Organization testing for public safety..... | 429 | 72 | 358 | 339 | (³) | 312 | 295 | 44 |
| Publicly-supported organization..... | 263,892 | 107,622 | 156,270 | 197,664 | 82,916 | 93,152 | 183,332 | 14,332 |
| Other ⁴ | 3,774 | 1,721 | 2,053 | 2,136 | 1,196 | 741 | 1,824 | 311 |

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 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. Data are from unpublished Statistics of Income tabulations.

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As captured in Figure E, hospitals comprised the leading category of nonprofit charitable organization, again for 1995, in terms of assets and revenue, with 27 percent of total assets and 42 percent of total revenue. The second-leading category in terms of revenue consisted of publicly-supported organizations, those receiving broad financial support from a large number of sources within the general public [4]. Examples of organizations receiving such support include the United Way and its affiliated agencies, the National Wildlife Federation, the American Cancer Society, and the Public Broadcasting Service. Voluntary health agencies, community foundations, cultural organizations, and a wide variety of community-service organizations are also included in this category. The diverse organizations in this category reported \$93.2 billion in program service revenue, an 8-percent increase from 1994.

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 [5]. The codes are comprised of 26 major groups, which are aggregated into 10 major categories, as shown in Figure F. Within each major program category, there is a 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 [6].

Based on the NTEE classification, health was the dominant major category in terms of revenue, accounting for 55 percent of the total. Organizations in the health category also held the majority of the total assets (37 percent). 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 behav-

Figure F

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Reporting Year 1995

[Money amounts are in millions of dollars]

| NTEE major category ¹ | Number of returns | Total assets | Total liabilities | Total fund balance or net worth | Revenue | | | Total expenses | Excess (deficit) of revenue over expenses |
|-------------------------------------|-------------------|------------------|-------------------|---------------------------------|----------------|----------------------------------|-------------------------|----------------|---|
| | | | | | Total revenue | Contributions, gifts, and grants | Program service revenue | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Total | 180,931 | 1,143,079 | 512,383 | 630,696 | 663,371 | 127,743 | 443,052 | 604,645 | 58,725 |
| Arts, culture, and humanities..... | 19,492 | 36,777 | 5,869 | 30,908 | 15,441 | 7,359 | 4,418 | 12,858 | 2,583 |
| Education ² | 27,011 | 303,352 | 79,128 | 224,223 | 123,035 | 32,512 | 66,305 | 100,836 | 22,199 |
| Environment, animals..... | 6,340 | 13,127 | 3,343 | 9,785 | 5,425 | 2,490 | 1,481 | 4,587 | 839 |
| Health..... | 29,644 | 423,400 | 196,118 | 227,282 | 364,682 | 28,674 | 314,437 | 344,780 | 19,901 |
| Human services..... | 71,897 | 99,216 | 51,816 | 47,400 | 76,565 | 33,366 | 36,268 | 72,716 | 3,849 |
| International, foreign affairs..... | 2,481 | 5,561 | 1,671 | 3,890 | 6,565 | 5,442 | 706 | 6,393 | 173 |
| Mutual, membership benefit..... | 562 | 166,795 | 156,618 | 10,177 | 35,990 | 123 | 10,981 | 35,496 | 494 |
| Public, societal benefit..... | 15,746 | 86,767 | 16,279 | 70,488 | 30,795 | 14,450 | 7,820 | 22,647 | 8,148 |
| Religion related..... | 7,427 | 7,853 | 1,463 | 6,390 | 4,796 | 3,260 | 637 | 4,275 | 522 |
| Unknown, unclassified..... | 332 | 231 | 78 | 154 | 76 | 67 | (³) | 59 | 17 |

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.

³ Less than \$500,000.

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. Data are from unpublished Statistics of Income tabulations.

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ior in medical care and research; health associations active in the prevention or treatment of diseases; and medical research. Just over 86 percent of the total revenue for nonprofit charitable organizations, other than private foundations, in this specific classification was derived from program services.

The major category of education includes higher education (excluding most colleges and universities operated by State and local governments), 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. Education ranked a distant second in terms of revenue, which totaled \$123.0 billion and accounted for \$303.4 billion in assets—more than one-quarter of the total for nonprofit charitable organizations.

Organizations in the human services major category ranked third in terms of revenue, with \$76.6 billion for 1995. Program service revenue (\$36.3 billion) and contributions, gifts, and grants (\$33.4 billion) together represented 91 percent of the total revenue for these organizations. This major category was comprised of organizations in several classifica-

tions 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 related to the effects of disasters and the providing of 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 providing a broad range of social or human services to individuals and families. (Included in this last category are such organizations as the American Red Cross, the Salvation Army, the Urban League, and YMCA's/YWCA's.)

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

The statistics presented in this section are based on Forms 990 and 990-EZ filed by organizations tax-exempt under Code sections 501(c)(4) through (9). Figure G provides general descriptions of the organi-

Figure G

Types of Tax-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, agricultural, 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 | Lodges 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 |

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zations 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.

Figure H compares selected data for these organizations for 1995 and 1994. Organizations under three of the Code sections filed an increased number of returns for 1995: labor, agricultural, and horticultural organizations, section 501(c)(5); social and recreational clubs, section 501(c)(7); and fraternal beneficiary societies and associations, section 501(c)(8). Organizations under the other three Code sections filed somewhat fewer returns for 1995 than for 1994.

Highlights of Financial Data

Voluntary employees' beneficiary associations, Code section 501(c)(9), led other types of organizations in terms of assets (\$66.3 billion). This represented an increase of 18 percent over 1994. The assets of fraternal beneficiary societies and associations rose by 20 percent, to \$52.5 billion. With the exception of social and recreational clubs, section 501(c)(7), the majority of the asset holdings by organizations under these six Code sections was reported by organizations with assets of \$10 million or more; for social and recreational clubs, however, organizations with assets of \$10 million or more represented just 20 percent of the total, while organizations with assets in the \$1 million to \$10 million range accounted for 61 percent (Figure I).

The types of assets held by these six groups of

Figure H

Selected Items for Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Years 1994 and 1995

[Money amounts are in millions of dollars]

| Internal Revenue Code section | Number of returns | | Total assets | | Total liabilities | | Total fund balance or net worth | |
|-------------------------------|-------------------|--------|----------------|--------|---|--------|---------------------------------|--------|
| | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 501(c)(4)..... | 22,127 | 21,983 | 44,185 | 46,317 | 31,286 | 32,484 | 12,899 | 13,833 |
| 501(c)(5)..... | 20,412 | 21,242 | 18,965 | 20,326 | 2,859 | 3,101 | 16,106 | 17,225 |
| 501(c)(6)..... | 25,592 | 25,460 | 26,470 | 27,934 | 13,740 | 13,774 | 12,730 | 14,160 |
| 501(c)(7)..... | 15,777 | 15,919 | 11,733 | 12,308 | 3,454 | 3,625 | 8,279 | 8,684 |
| 501(c)(8)..... | 7,818 | 7,973 | 43,868 | 52,460 | 37,554 | 45,331 | 6,314 | 7,129 |
| 501(c)(9)..... | 10,307 | 9,818 | 55,974 | 66,327 | 15,292 | 16,603 | 40,682 | 49,724 |
| Internal Revenue Code section | Total revenue | | Total expenses | | Excess (deficit) of revenue over expenses | | | |
| | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 | 1994 | 1995 |
| | (9) | (10) | (11) | (12) | (13) | (14) | | |
| 501(c)(4)..... | 24,960 | 28,583 | 23,469 | 27,460 | 1,491 | 1,124 | | |
| 501(c)(5)..... | 13,265 | 14,120 | 12,785 | 12,640 | 481 | 1,481 | | |
| 501(c)(6)..... | 20,446 | 20,996 | 18,376 | 19,036 | 2,070 | 1,960 | | |
| 501(c)(7)..... | 6,791 | 7,116 | 6,396 | 6,904 | 182 | 212 | | |
| 501(c)(8)..... | 8,291 | 10,600 | 8,568 | 10,000 | 353 | 599 | | |
| 501(c)(9)..... | 71,176 | 72,010 | 66,325 | 65,606 | 4,852 | 6,403 | | |

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 1995

[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 | 46,317 | 20,326 | 27,934 | 12,309 | 52,460 | 66,327 |
| Under \$100,000 ^{1,2} | 392 | 440 | 536 | 246 | 102 | 80 |
| \$100,000 under \$500,000..... | 1,382 | 1,552 | 1,613 | 1,159 | 948 | 577 |
| \$500,000 under \$1,000,000..... | 1,105 | 1,080 | 1,258 | 861 | 761 | 698 |
| \$1,000,000 under \$10,000,000..... | 4,970 | 4,022 | 6,750 | 7,460 | 1,177 | 9,617 |
| \$10,000,000 under \$50,000,000..... | 5,037 | 2,749 | 5,095 | 2,447 | 1,361 | 16,402 |
| \$50,000,000 or more..... | 33,430 | 10,483 | 12,682 | 136 | 48,111 | 38,952 |
| | Percentage of total | | | | | |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Under \$100,000 ^{1,2} | 0.9 | 2.2 | 1.9 | 2.0 | 0.2 | 0.1 |
| \$100,000 under \$500,000..... | 3.0 | 7.6 | 5.8 | 9.4 | 1.8 | 0.9 |
| \$500,000 under \$1,000,000..... | 2.4 | 5.3 | 4.5 | 7.0 | 1.5 | 1.1 |
| \$1,000,000 under \$10,000,000..... | 10.7 | 19.8 | 24.2 | 60.6 | 2.2 | 14.5 |
| \$10,000,000 under \$50,000,000..... | 10.9 | 13.5 | 18.2 | 18.9 | 2.6 | 24.7 |
| \$50,000,000 or more..... | 72.2 | 51.6 | 45.4 | 1.1 | 91.7 | 58.7 |

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. Data are from unpublished Statistics of Income tabulations.

organizations varied considerably. (Detailed data on the components of assets are limited to those organizations that filed the long Form 990; as mentioned earlier, only condensed balance sheets were provided by the smaller-size organizations that filed the short Form 990-EZ.) Investments in securities were the largest single component of assets for the organizations reporting under five of the six Code sections, the exception being social and recreational clubs, section 501(c)(7), where 66 percent of total assets were in land, buildings, and equipment, but only 3 percent in securities (Figure J). Civic leagues and social welfare organizations, section 501(c)(4), also reported \$12.8 billion in receivables, which are included in "Other" in Figure J.

In terms of revenue, voluntary employees' beneficiary associations, section 501(c)(9), were also the largest of the six categories, with \$72.0 billion, rising by just 1 percent from 1994. Most of the revenue (88

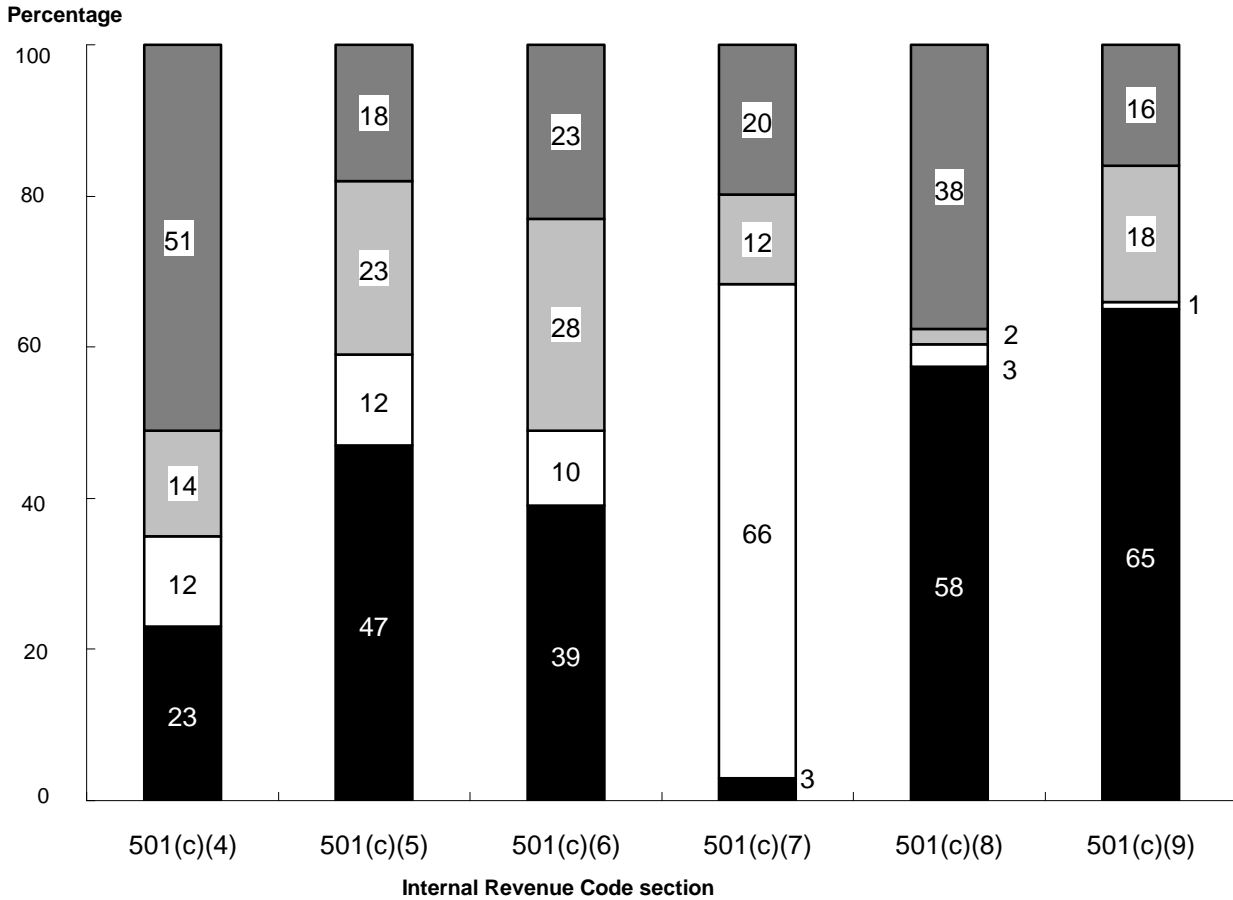
percent) was in the form of program service revenue, which is defined for these organizations chiefly as payments received from participants, or employers of participants, for health and welfare benefits coverage (Figure K). Civic leagues and social welfare organizations, section 501(c)(4), ranked a distant second in terms of revenue, with \$28.6 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 larger percentage of revenue than did comparably-sized nonprofit charitable organizations exempt under section 501(c)(3).

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Figure J

Components of Total Assets of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Year 1995



Securities
 Land, buildings, and equipment (less accumulated depreciation) ¹
 Cash and savings
 Other ²

¹ Does not include "investments in land, buildings, and equipment."

² Includes miscellaneous receivables, "inventories for sale or use," "prepaid expenses and deferred charges," "investments in land, buildings, and equipment less accumulated depreciation," and "other assets."

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

Organizations Filing Form 990-EZ

Form 990-EZ may be filed by organizations exempt under Internal Revenue Code section 501(c) with annual gross receipts of less than \$100,000 and assets under \$250,000. Figure M shows the use of Form 990-EZ by organizations in the subsection codes. Organizations reporting under three Code sections registered usage of more than 30 percent—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). Form 990-EZ was introduced for Tax Year 1989, and its use has grown steadily each year.

The organizations reporting on Form 990-EZ accounted for small proportions of assets and revenue. In terms of assets, only labor, agricultural, and horticultural organizations, section 501(c)(5), and

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Figure K

Components of Revenue of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Year 1995

[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)..... | 28,583 | 2,498 | 21,376 | 1,728 | 1,391 | 1,590 |
| 501(c)(5)..... | 14,120 | 466 | 3,616 | 8,434 | 790 | 813 |
| 501(c)(6)..... | 20,996 | 1,575 | 7,790 | 9,083 | 1,160 | 1,388 |
| 501(c)(7)..... | 7,116 | 80 | 1,249 | 4,175 | 174 | 1,438 |
| 501(c)(8)..... | 10,600 | 93 | 9,128 | 327 | 664 | 387 |
| 501(c)(9)..... | 72,010 | 9 | 63,097 | 2,496 | 3,109 | 3,299 |

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

Figure L

Total Revenue of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, by Asset Size, Reporting Year 1995

[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 | 28,583 | 14,120 | 20,996 | 7,116 | 10,600 | 72,010 |
| Under \$100,000 ^{1,2} | 816 | 955 | 1,312 | 514 | 208 | 5,372 |
| \$100,000 under \$500,000..... | 969 | 2,009 | 2,279 | 716 | 532 | 2,965 |
| \$500,000 under \$1,000,000..... | 723 | 1,320 | 1,547 | 514 | 289 | 1,539 |
| \$1,000,000 under \$10,000,000..... | 3,081 | 3,772 | 6,702 | 4,398 | 301 | 17,303 |
| \$10,000,000 under \$50,000,000..... | 5,538 | 1,833 | 4,370 | 946 | 256 | 19,138 |
| \$50,000,000 or more..... | 17,455 | 4,231 | 4,784 | 28 | 9,013 | 25,694 |
| | Percentage of total | | | | | |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Under \$100,000 ^{1,2} | 2.9 | 6.8 | 6.3 | 7.2 | 2.0 | 7.5 |
| \$100,000 under \$500,000..... | 3.4 | 14.2 | 10.9 | 10.1 | 5.0 | 4.1 |
| \$500,000 under \$1,000,000..... | 2.5 | 9.4 | 7.4 | 7.2 | 2.7 | 2.1 |
| \$1,000,000 under \$10,000,000..... | 10.8 | 26.7 | 31.9 | 61.8 | 2.8 | 24.0 |
| \$10,000,000 under \$50,000,000..... | 19.4 | 13.0 | 20.8 | 13.3 | 2.4 | 26.6 |
| \$50,000,000 or more..... | 61.1 | 30.0 | 22.8 | 0.4 | 85.0 | 35.7 |

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. Data are from unpublished Statistics of Income tabulations.

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Figure M

Selected Data Items from Form 990-EZ by Selected Internal Revenue Code Sections, Reporting Year 1995

[Money amounts are in millions of dollars]

| Internal Revenue Code section | Number of returns | | | Total assets | | | Total revenue | | |
|-------------------------------|-------------------|-------------|----------------------------------|--------------|-------------|----------------------------------|---------------|-------------|----------------------------------|
| | Total | Form 990-EZ | Forms 990-EZ percentage of total | Total | Form 990-EZ | Forms 990-EZ percentage of total | Total | Form 990-EZ | Forms 990-EZ percentage of total |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 501(c)(3) ¹ | 180,931 | 38,141 | 21.1 | 1,143,079 | 1,669 | 0.1 | 663,371 | 1,786 | 0.3 |
| 501(c)(4)..... | 21,983 | 9,105 | 41.4 | 46,317 | 384 | 0.8 | 28,583 | 357 | 1.2 |
| 501(c)(5)..... | 21,242 | 7,624 | 35.9 | 20,326 | 361 | 1.8 | 14,120 | 399 | 2.8 |
| 501(c)(6)..... | 25,460 | 7,165 | 28.1 | 27,934 | 264 | 0.9 | 20,996 | 324 | 1.5 |
| 501(c)(7)..... | 15,919 | 5,275 | 33.1 | 12,308 | 283 | 2.3 | 7,116 | 230 | 3.2 |
| 501(c)(8)..... | 7,973 | 1,529 | 19.2 | 52,460 | 120 | 0.2 | 10,600 | 63 | 0.6 |
| 501(c)(9)..... | 9,818 | 412 | 4.2 | 66,327 | 28 | (²) | 72,010 | 24 | (²) |

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

² Less than 0.05.

NOTE: Organizations with end-of-year total assets under \$250,000 and gross receipts under \$100,000 could elect to file Forms 990-EZ rather than Forms 990.

social and recreational clubs, section 501(c)(7), accounted for more than 1 percent of the total assets held by organizations under the subsection code. In terms of revenue, social and recreation clubs reporting on Form 990-EZ represented 3 percent of the total.

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 total assets, with the exception of social and recreational clubs, section 501(c)(7), which reported total assets nearly equally divided between land and buildings on the one hand and cash, savings, and investments on the other. For the relatively few organizations covered under section 501(c)(3), cash, savings, and investments, together, accounted for two-thirds of Form 990-EZ total assets. Membership dues and assessments were the major source of revenue for organizations reporting under most of the seven Code sections. For the fraternal beneficiary societies, section 501(c)(8), membership dues and assessments and program service revenue both represented comparable shares of the total. In contrast, contributions, gifts, and grants comprised nearly half of the total revenue of organizations exempt under section 501(c)(3) filing Form 990-EZ.

The majority of organizations reporting under each of the seven Code sections that were eligible to file Form 990-EZ for 1995 elected to file the short

version of the information return, rather than the long Form 990 [7]. For eligible organizations exempt under five of these subsection codes, 501(c)(3) through 501(c)(7), Form 990-EZ was filed at a rate of 70 percent or higher. The majority of both assets and revenue reported by organizations exempt under the seven subsection codes and having end-of-year assets of under \$250,000 and gross receipts of under \$100,000 were reported on Forms 990-EZ. (Additional financial data for organizations that were eligible to file Form 990-EZ but filed the long Form 990 instead are included with the data for Form 990 filers.)

Summary

For 1995, for the first time, assets reported by nonprofit charitable organizations (excluding private foundations) tax-exempt under section 501(c)(3) exceeded \$1 trillion. These organizations also reported total revenue of \$663.4 billion. The totals for assets and revenue were the result of double-digit increases over 1994 totals, 15 percent and 13 percent, respectively. The number of returns filed by these organizations was 180,931, which included both the long Form 990 and the short Form 990-EZ. This latter form accounted for 21 percent of the total number of returns filed by these nonprofit charities.

Program service revenue, the fees received for programs conducted in support of the purposes for which the tax exemptions under section 501(c)(3)

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were granted, was \$443.1 billion for 1995. It represented two-thirds of total revenue. Contributions, gifts, and grants increased by 15 percent to \$127.7 billion. This source of revenue accounted for nearly one-half of the total revenue of organizations with asset holdings of less than \$1 million, but for a much smaller share of the total revenue of the larger organizations. As reported by organizations using the long Form 990, contributions received through direct public support accounted for the largest proportion of total contributions and gifts, \$64.1 billion, exceeding contributions received through Government grants, \$53.0 billion. Expenses rose by 10 percent to \$604.6 billion.

Using the National Taxonomy of Exempt Entities codes, which classify organizations by institutional purpose and major programs and activities, health care was the predominant major category, accounting for 37 percent of assets and 55 percent of total revenue reported by nonprofit charitable organizations under Code section 501(c)(3).

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), led the organizations under Code sections other than 501(c)(3) in terms of both revenue and assets, with totals of \$72.0 billion and \$66.3 billion, respectively. Program service revenue was the principal source of revenue and consisted of payments for health and welfare benefits. Membership dues and assessments were the principal source of revenue for 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).

The types of assets held by the organizations varied. Investments in securities were the largest single component of assets for organizations under five of these six Code sections, the exception being social and recreational clubs, section 501(c)(7), two-thirds of whose assets were land, buildings, and equipment.

Data Sources and Limitations

The statistics in this article are based on a sample of the 1995 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 1995 forms when their accounting periods ended any time between December 31, 1995, and November 30, 1996. 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 Form 990 or Form 990-EZ. The sample included only those returns with receipts of more than \$25,000, the filing threshold. There were 131 group returns, which are filed by a central or parent organization to consolidate their subsidiaries, included in the study.

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 tax-exempt under other Code sections were excluded. 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 data base.

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 11,925 returns was selected from a population of 184,629. Sampling rates ranged from 0.45 percent for organizations reporting smaller amounts for total assets to 100 percent for organizations with total assets of \$10,000,000 or more. For organizations filing under sections 501(c)(4) through (9), a sample of 8,800 returns was selected from a population of 104,726. Sampling rates ranged from 2 percent for organizations reporting smaller amounts for total assets to 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 with tax periods prior to 1995.

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.

Figure N

Coefficients of Variation for Selected Items, by Selected Internal Revenue Code Sections, Reporting Year 1995

| Internal Revenue Code section | Total revenue | Total expenses | Total assets | Total liabilities |
|-------------------------------|--|----------------|--------------|-------------------|
| | Coefficient of variation (percentages) | | | |
| | (1) | (2) | (3) | (4) |
| 501(c)(3) ¹ | 1.50 | 1.63 | 1.29 | 2.69 |
| 501(c)(4)..... | 1.74 | 1.78 | 2.79 | 3.74 |
| 501(c)(5)..... | 2.42 | 2.58 | 2.46 | 4.06 |
| 501(c)(6)..... | 1.95 | 2.01 | 2.52 | 3.64 |
| 501(c)(7)..... | 2.66 | 2.71 | 1.98 | 2.78 |
| 501(c)(8)..... | 4.29 | 4.32 | 4.55 | 4.91 |
| 501(c)(9)..... | 5.37 | 5.91 | 0.87 | 1.40 |

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

NOTE: Data are from Forms 990 and 990-EZ.

Notes and References

- [1] Data for previous years were published in 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 Hilgert, Cecelia, "Charities and Other Tax-Exempt Organizations, 1994," *Statistics of Income Bulletin*, Spring 1998, Volume 17, Number 4; and Riley, Margaret, "Unrelated Business Income of Nonprofit Organizations, 1994," *Statistics of Income Bulletin*, Spring 1998, Volume 17, Number 4.
- [2] Data presented in this article are from 1995 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 (December 1995) and does not include private foundations filing Form 990-PF, *Return of Private Foundation*.

- [3] For information on private foundations, see Arnsberger, Paul, "Private Foundations and Charitable Trusts, 1995," in this issue.
- [4] 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 limits on total gross investment income and unrelated business taxable income.
- [5] For information on the National Taxonomy of Exempt Entities classification system, see (1) Hodgkinson, Virginia A.; Weitzman, Murray S., et al., *Nonprofit Almanac, 1996-1997: Dimensions of the Independent Sector*, Jossey-Bass, Inc., 1996; (2) Stevenson, David R.; Pollak, Thomas H.; and Lampkin, Linda M., et al., *State Nonprofit Almanac 1997: Profiles of Charitable Organizations*, The Urban Institute, 1997; and (3) *The National Taxonomy of Exempt Entities Manual*, The Urban Institute, 1997.

The 26 major group areas of the National Taxonomy of Exempt Entities (NTEE) are 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)
 - Animal-Related (D)
- IV. Health
 - Health--General and Rehabilitative (E)
 - Mental Health, Crisis Intervention (F)
 - Diseases, Disorders, Medical Disciplines (G)
 - Medical Research (H)

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- 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, Societal 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)

[6] 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.

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

Charities and Other Tax-Exempt Organizations, 1995

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..... | 142,790 | 41,279 | 40,125 | 17,920 | 33,794 | 6,574 | 3,098 |
| Total assets..... | 1,141,409,405 | 1,592,783 | 10,333,700 | 12,582,143 | 105,334,649 | 143,047,564 | 868,518,566 |
| Cash..... | 20,767,501 | 510,422 | 1,478,713 | 906,009 | 4,934,474 | 3,938,348 | 8,999,535 |
| Savings and temporary cash investments..... | 72,832,644 | 545,744 | 3,151,843 | 2,590,967 | 11,934,194 | 11,934,948 | 42,674,947 |
| Accounts receivable (net)..... | 68,296,837 | 103,501 | 684,989 | 803,935 | 6,671,267 | 9,880,122 | 50,153,023 |
| Pledges receivable (net)..... | 14,406,395 | 2,473 | 198,990 | 127,652 | 2,545,956 | 3,526,547 | 8,004,777 |
| Grants receivable..... | 6,166,354 | 37,358 | 253,429 | 167,991 | 2,192,751 | 1,205,767 | 2,309,058 |
| Receivables due from officers, directors, trustees, and key employees..... | 300,673 | 309 | 15,013 | 1,830 | 41,433 | 73,513 | 168,575 |
| Other notes and loans receivable..... | 31,157,123 | 7,485 | 66,639 | 204,301 | 2,572,992 | 3,690,511 | 24,615,195 |
| Inventories for sale or use..... | 6,278,427 | 21,065 | 127,405 | 118,068 | 842,369 | 1,206,659 | 3,962,861 |
| Prepaid expenses and deferred charges..... | 9,964,355 | 22,524 | 133,125 | 114,592 | 1,011,177 | 1,615,627 | 7,067,311 |
| Investments in securities..... | 433,132,427 | 26,182 | 1,039,790 | 1,483,611 | 18,611,041 | 38,301,858 | 373,669,945 |
| Investments in land, buildings, and equipment minus accumulated depreciation..... | 22,581,578 | 72,961 | 560,704 | 649,334 | 5,374,418 | 3,417,229 | 12,506,932 |
| Other investments..... | 108,056,938 | 85 | 107,482 | 435,393 | 5,431,147 | 8,640,678 | 93,442,152 |
| Land, buildings, and equipment minus accumulated depreciation..... | 287,702,905 | 209,176 | 2,310,477 | 4,509,872 | 38,607,693 | 48,376,368 | 193,689,320 |
| Other assets..... | 59,765,242 | 33,498 | 205,101 | 468,587 | 4,563,736 | 7,239,386 | 47,254,935 |
| Total liabilities..... | 512,089,064 | 649,899 | 3,761,798 | 3,863,001 | 40,122,368 | 54,329,733 | 409,362,265 |
| Accounts payable..... | 85,865,239 | 312,187 | 1,009,562 | 742,162 | 9,144,841 | 12,093,914 | 62,562,573 |
| Grants payable..... | 4,479,676 | 2,104 | 69,976 | 20,769 | 805,331 | 1,175,737 | 2,405,758 |
| Support and revenue designated for future periods..... | 13,191,548 | 72,266 | 306,531 | 326,007 | 2,759,106 | 3,512,044 | 6,215,594 |
| Loans from officers, directors, trustees, and key employees..... | 638,938 | 64,083 | 6,199 | 48,971 | 115,271 | 79,306 | 325,109 |
| Tax-exempt bond liabilities..... | 93,045,352 | -- | 17,681 | 3,567 | 1,589,445 | 9,338,905 | 82,095,755 |
| Mortgages and other notes payable..... | 105,030,032 | 173,781 | 1,876,181 | 2,279,784 | 21,642,231 | 19,825,200 | 59,232,855 |
| Other liabilities..... | 209,838,278 | 25,478 | 475,668 | 441,741 | 4,066,143 | 8,304,627 | 196,524,621 |
| Total fund balance or net worth..... | 629,320,342 | 942,883 | 6,571,903 | 8,719,143 | 65,212,280 | 88,717,831 | 459,156,301 |

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1995

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..... | 661,584,177 | 7,509,849 | 17,492,516 | 12,056,722 | 97,695,478 | 94,588,521 | 432,241,090 |
| Total contributions, gifts, and grants received | 126,922,755 | 3,272,327 | 8,484,399 | 5,887,183 | 43,959,550 | 20,766,432 | 44,552,864 |
| Contributions received from direct public support..... | 64,148,723 | 1,774,619 | 3,815,181 | 3,016,669 | 20,721,893 | 11,726,950 | 23,093,411 |
| Contributions received from indirect public support..... | 9,746,924 | 269,891 | 870,225 | 245,018 | 2,410,429 | 2,125,511 | 3,825,851 |
| Government grants..... | 53,027,107 | 1,227,816 | 3,798,993 | 2,625,496 | 20,827,228 | 6,913,971 | 17,633,603 |
| Program service revenue..... | 442,609,969 | 3,197,476 | 7,587,172 | 4,929,096 | 45,834,020 | 64,544,428 | 316,517,777 |
| Membership dues and assessments..... | 5,948,912 | 349,920 | 389,098 | 394,301 | 1,306,187 | 1,090,275 | 2,419,132 |
| Interest on savings and temporary cash investments..... | 6,963,867 | 31,666 | 159,111 | 128,623 | 1,015,178 | 1,109,004 | 4,520,285 |
| Dividends and interest from securities..... | 20,138,165 | 3,368 | 53,414 | 98,803 | 1,111,183 | 1,893,368 | 16,978,030 |
| Net rental income (loss)..... | 1,520,174 | 6,083 | 52,909 | 55,005 | 406,803 | 256,854 | 742,521 |
| Gross rents..... | 3,466,435 | 6,083 | 69,363 | 73,415 | 874,478 | 543,517 | 1,899,579 |
| Rental expenses..... | 1,946,261 | -- | 16,454 | 18,411 | 467,675 | 286,663 | 1,157,058 |
| Other investment income (loss)..... | 3,921,595 | 2,664 | 10,612 | 10,951 | 130,090 | 316,236 | 3,451,042 |
| Total gain (loss) from sales of assets..... | 23,003,415 | 39,602 | 24,814 | 38,539 | 817,014 | 1,805,780 | 20,277,666 |
| Gain (loss), sales of securities..... | 17,701,722 | -49 | 19,015 | 25,742 | 671,261 | 1,621,729 | 15,364,026 |
| Gross amount from sales..... | 284,777,409 | 10,094 | 356,622 | 194,188 | 6,798,129 | 16,213,249 | 261,205,127 |
| Cost or other basis and sales expense..... | 267,075,687 | 10,142 | 337,607 | 168,446 | 6,126,869 | 14,591,521 | 245,841,101 |
| Gain (loss), sales of other assets..... | 5,301,693 | 39,651 | 5,799 | 12,797 | 145,754 | 184,051 | 4,913,641 |
| Gross amount from sales..... | 125,470,296 | 43,873 | 12,214 | 23,669 | 637,044 | 796,019 | 123,957,477 |
| Cost or other basis and sales expense..... | 120,168,604 | 4,223 | 6,416 | 10,872 | 491,290 | 611,968 | 119,043,837 |
| Net income (loss), special events and activities..... | 2,100,089 | 390,759 | 388,462 | 233,064 | 897,811 | 196,941 | -6,948 |
| Gross revenue..... | 4,632,616 | 887,618 | 1,061,173 | 549,350 | 1,440,195 | 408,825 | 285,456 |
| Direct expenses..... | 2,532,526 | 496,859 | 672,710 | 316,286 | 542,383 | 211,884 | 292,404 |
| Gross profit (loss), sales of inventories..... | 3,680,208 | 144,098 | 123,069 | 133,076 | 757,083 | 729,312 | 1,793,570 |
| Gross sales minus returns and allowances..... | 8,060,080 | 352,254 | 232,198 | 522,639 | 1,906,895 | 1,623,363 | 3,422,730 |
| Cost of goods sold..... | 4,379,871 | 208,156 | 109,128 | 389,563 | 1,149,812 | 894,051 | 1,629,161 |
| Other revenue (loss)..... | 24,775,023 | 71,884 | 219,455 | 148,082 | 1,460,560 | 1,879,892 | 20,995,151 |
| Total expenses³ | 602,984,847 | 7,533,049 | 16,829,960 | 10,983,463 | 91,969,142 | 86,509,548 | 389,159,686 |
| Program services..... | 522,784,780 | 6,342,704 | 13,986,279 | 8,950,992 | 78,933,627 | 72,618,456 | 341,952,721 |
| Management and general..... | 73,144,522 | 1,059,274 | 2,572,278 | 1,776,980 | 11,418,908 | 12,273,183 | 44,043,900 |
| Fundraising..... | 5,519,002 | 114,332 | 263,904 | 253,315 | 1,369,472 | 1,222,993 | 2,294,987 |
| Payments to affiliates..... | 1,536,538 | 16,737 | 7,498 | 2,174 | 247,135 | 394,916 | 868,078 |
| Excess (deficit) of revenue over expenses..... | 58,599,328 | -23,201 | 662,556 | 1,073,259 | 5,726,336 | 8,078,973 | 43,081,405 |

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 under \$250,000 and gross receipts under \$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, which are not considered functional expenditures, and certain processing tolerances.

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, 1995

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 | 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 | 142,790 | 12,878 | 13,618 | 18,295 | 10,644 | 6,444 | 9,406 |
| Total functional expenditures: | | | | | | | |
| Number of returns..... | 142,257 | 12,654 | 13,582 | 18,245 | 10,602 | 6,444 | 9,323 |
| Amount ²..... | 601,448,304 | 27,108,773 | 10,835,628 | 18,473,862 | 6,674,814 | 9,907,913 | 65,578,016 |
| Grants and allocations..... | 27,755,403 | 1,507,791 | 130,205 | 493,606 | 7,222 | 200,805 | 589,479 |
| Specific assistance to individuals..... | 3,619,205 | 244,140 | 4,310 | 23,531 | 1,421 | 22,796 | 523,865 |
| Benefits paid to or for members..... | 36,010,785 | 8,974,764 | 1,261,461 | 456,021 | 12,053 | 7,168,386 | 55,244,401 |
| Compensation of officers or directors..... | 6,866,513 | 193,093 | 1,009,275 | 882,738 | 49,935 | 76,569 | 93,306 |
| Other salaries and wages..... | 197,702,481 | 1,983,181 | 2,078,793 | 3,683,225 | 2,274,821 | 552,945 | 414,908 |
| Pension plan contributions..... | 6,819,890 | 117,404 | 316,765 | 249,746 | 28,107 | 54,148 | 51,752 |
| Other employee benefits..... | 24,388,581 | 286,666 | 1,110,170 | 578,736 | 180,334 | 240,372 | 1,488,455 |
| Payroll taxes..... | 13,687,451 | 151,290 | 279,654 | 326,938 | 294,000 | 78,529 | 52,610 |
| Accounting fees..... | 1,129,076 | 45,384 | 61,186 | 79,302 | 36,555 | 22,896 | 79,266 |
| Legal fees..... | 1,526,144 | 67,878 | 265,870 | 381,347 | 16,563 | 17,509 | 102,511 |
| Supplies..... | 45,363,275 | 182,422 | 123,319 | 209,539 | 269,850 | 54,591 | 31,770 |
| Telephone..... | 2,931,844 | 97,053 | 111,366 | 201,682 | 45,480 | 22,244 | 17,733 |
| Postage and shipping..... | 2,662,464 | 247,583 | 87,469 | 335,691 | 33,699 | 28,183 | 41,861 |
| Occupancy..... | 16,321,940 | 439,950 | 291,002 | 671,240 | 689,682 | 183,569 | 63,238 |
| Equipment rental and maintenance..... | 7,176,266 | 126,298 | 74,999 | 198,321 | 199,386 | 39,006 | 20,132 |
| Printing and publications..... | 4,573,020 | 332,757 | 171,161 | 838,482 | 63,487 | 49,456 | 34,187 |
| Travel..... | 4,659,405 | 123,077 | 254,145 | 507,829 | 22,183 | 30,351 | 9,101 |
| Conferences, conventions, and meetings..... | 2,093,959 | 96,110 | 243,253 | 1,302,034 | 69,432 | 45,463 | 18,701 |
| Interest..... | 11,641,289 | 1,041,101 | 32,688 | 73,413 | 150,887 | 23,648 | 11,164 |
| Depreciation and depletion..... | 24,279,035 | 417,745 | 163,109 | 349,459 | 554,926 | 88,418 | 44,469 |
| Other expenses..... | 159,950,484 | 10,386,957 | 2,703,363 | 6,628,916 | 1,672,040 | 902,926 | 6,644,979 |

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 Tables 1 and 3 are due to payments to affiliates, which are not considered functional expenditures, and certain processing tolerances.

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

Charities and Other Tax-Exempt Organizations, 1995

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

[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..... | 142,790 | 12,878 | 13,618 | 18,295 | 10,644 | 6,444 | 9,406 |
| Total assets..... | 1,141,409,405 | 45,932,897 | 19,964,769 | 27,670,136 | 12,025,675 | 52,339,442 | 66,298,637 |
| Cash..... | 20,767,501 | 1,396,365 | 974,120 | 1,356,248 | 435,866 | 259,420 | 1,965,498 |
| Savings and temporary cash investments | 72,832,644 | 5,216,510 | 3,530,676 | 6,396,793 | 967,493 | 832,591 | 9,857,592 |
| Accounts receivable (net)..... | 68,296,837 | 2,978,484 | 854,602 | 1,957,022 | 769,067 | 40,033 | 4,027,589 |
| Pledges receivable (net)..... | 14,406,395 | 24,157 | 19,023 | 274,309 | 5,502 | 242 | 19,967 |
| Grants receivable..... | 6,166,354 | 156,713 | 6,258 | 87,402 | 888 | 1,791 | 52,131 |
| Receivables due from officers, directors, trustees, and key employees | 300,673 | 34,617 | 3,395 | 6,220 | 2,921 | 179 | 8,528 |
| Other notes and loans receivable..... | 31,157,123 | 9,637,581 | 257,432 | 629,946 | 131,224 | 1,147,126 | 89,413 |
| Inventories for sale or use..... | 6,278,427 | 100,058 | 31,482 | 148,509 | 138,586 | 41,546 | 1,906 |
| Prepaid expenses and deferred charges..... | 9,964,355 | 320,208 | 131,191 | 472,930 | 124,177 | 11,014 | 154,701 |
| Investments in securities..... | 433,132,427 | 10,725,900 | 9,414,914 | 10,721,706 | 331,857 | 30,127,353 | 43,418,975 |
| Investments in land, buildings, and equipment minus accumulated depreciation..... | 22,581,578 | 1,363,373 | 679,411 | 430,732 | 930,481 | 571,424 | 36,645 |
| Other investments..... | 108,056,938 | 3,706,800 | 1,168,085 | 1,396,661 | 94,582 | 6,441,116 | 3,607,642 |
| Land, buildings, and equipment minus accumulated depreciation..... | 287,702,905 | 5,368,634 | 2,443,847 | 2,795,507 | 7,922,755 | 1,476,126 | 342,988 |
| Other assets..... | 59,765,242 | 4,903,496 | 450,330 | 996,151 | 170,274 | 11,389,482 | 2,715,060 |
| Total liabilities..... | 512,089,064 | 32,420,920 | 3,070,335 | 13,756,522 | 3,594,684 | 45,318,012 | 16,601,744 |
| Accounts payable..... | 85,865,239 | 4,834,355 | 1,219,765 | 3,018,909 | 744,387 | 538,000 | 7,029,473 |
| Grants payable..... | 4,479,676 | 126,500 | 2,841 | 45,742 | 3,544 | 35,871 | 30,208 |
| Support and revenue designated for future periods..... | 13,191,548 | 788,279 | 137,342 | 1,533,054 | 214,608 | 40,974 | 166,952 |
| Loans from officers, directors, trustees, and key employees | 638,938 | 14,845 | 149 | 3,521 | 16,818 | 2,850 | 54 |
| Tax-exempt bond liabilities..... | 93,045,352 | 4,874,200 | 5,750 | 19,051 | 5,824 | 2,678 | -- |
| Mortgages and other notes payable..... | 105,030,032 | 10,999,043 | 759,733 | 1,469,703 | 2,044,573 | 241,479 | 165,937 |
| Other liabilities..... | 209,838,278 | 10,783,698 | 944,755 | 7,666,542 | 564,931 | 44,456,160 | 9,209,120 |
| Total fund balance or net worth..... | 629,320,342 | 13,511,978 | 16,894,434 | 13,913,614 | 8,430,991 | 7,021,429 | 49,696,893 |

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1995

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..... | 661,584,177 | 28,226,718 | 13,721,293 | 20,671,651 | 6,885,958 | 10,536,541 | 71,985,968 |
| Total contributions, gifts, and grants received | 126,922,755 | 2,439,812 | 446,453 | 1,542,591 | 59,032 | 83,551 | 709 |
| Contributions received from direct public support..... | 64,148,723 | 1,180,106 | 210,018 | 667,074 | 45,393 | 65,193 | 495 |
| Contributions received from indirect public support..... | 9,746,924 | 278,498 | 147,931 | 60,442 | 12,691 | 9,228 | -- |
| Government grants..... | 53,027,107 | 981,208 | 88,505 | 815,076 | 948 | 9,131 | 213 |
| Program service revenue..... | 442,609,969 | 21,301,593 | 3,592,712 | 7,697,567 | 1,220,862 | 9,113,910 | 63,090,550 |
| Membership dues and assessments..... | 5,948,912 | 1,601,555 | 8,111,667 | 8,914,946 | 4,028,545 | 313,427 | 2,489,407 |
| Interest on savings and temporary cash investments..... | 6,963,867 | 409,953 | 290,224 | 482,243 | 61,611 | 44,650 | 832,851 |
| Dividends and interest from securities..... | 20,138,165 | 677,975 | 329,724 | 544,501 | 16,948 | 523,913 | 1,885,806 |
| Net rental income (loss)..... | 1,520,174 | 117,867 | 29,137 | 33,079 | 45,939 | 27,198 | 148 |
| Gross rents..... | 3,466,435 | 237,439 | 121,719 | 119,007 | 88,637 | 46,550 | 10,015 |
| Rental expenses..... | 1,946,261 | 119,572 | 92,582 | 85,928 | 42,699 | 19,352 | 9,867 |
| Other investment income (loss)..... | 3,921,595 | 55,540 | 38,600 | 5,754 | 2,795 | 45,044 | 378,984 |
| Total gain (loss) from sales of assets..... | 23,003,415 | 131,365 | 255,674 | 222,308 | 20,345 | 57,184 | 1,138,523 |
| Gain (loss), sales of securities..... | 17,701,722 | 30,601 | 255,555 | 209,201 | 4,793 | 43,353 | 1,119,380 |
| Gross amount from sales..... | 284,777,409 | 5,363,526 | 5,973,478 | 20,469,908 | 73,941 | 1,137,162 | 79,928,096 |
| Cost or other basis and sales expense..... | 267,075,687 | 5,332,925 | 5,717,923 | 20,260,707 | 69,148 | 1,093,809 | 78,808,716 |
| Gain (loss), sales of other assets..... | 5,301,693 | 100,764 | 118 | 13,107 | 15,552 | 13,830 | 19,144 |
| Gross amount from sales..... | 125,470,296 | 182,953 | 41,701 | 63,663 | 44,089 | 39,245 | 158,083 |
| Cost or other basis and sales expense..... | 120,168,604 | 82,189 | 41,583 | 50,556 | 28,537 | 25,414 | 138,939 |
| Net income (loss), special events and activities..... | 2,100,089 | 141,367 | 8,263 | 126,548 | 48,382 | 99,682 | 2,252 |
| Gross revenue..... | 4,632,616 | 723,535 | 50,572 | 343,308 | 129,888 | 336,653 | 8,396 |
| Direct expenses..... | 2,532,526 | 582,168 | 42,310 | 216,760 | 81,505 | 236,970 | 6,144 |
| Gross profit (loss), sales of inventories..... | 3,680,208 | 79,784 | 10,196 | 82,584 | 1,177,002 | 148,799 | 3,154 |
| Gross sales minus returns and allowances..... | 8,060,080 | 310,241 | 45,165 | 359,546 | 2,546,758 | 360,035 | 25,554 |
| Cost of goods sold..... | 4,379,871 | 230,457 | 34,969 | 276,962 | 1,369,756 | 211,235 | 22,400 |
| Other revenue (loss)..... | 24,775,023 | 1,269,905 | 608,642 | 1,019,529 | 204,496 | 79,181 | 2,163,585 |
| Total expenses ³ | 602,984,847 | 27,132,279 | 12,254,462 | 18,733,182 | 6,684,100 | 9,941,114 | 65,584,000 |
| Program services..... | 522,784,780 | 24,402,370 | (³) | (³) | (³) | (³) | (³) |
| Management and general..... | 73,144,522 | 2,414,932 | (³) | (³) | (³) | (³) | (³) |
| Fundraising..... | 5,519,002 | 280,829 | (³) | (³) | (³) | (³) | (³) |
| Payments to affiliates..... | 1,536,538 | 23,505 | 1,418,833 | 259,320 | 9,286 | 33,201 | 5,983 |
| Excess (deficit) of revenue over expenses..... | 58,599,328 | 1,094,439 | 1,466,830 | 1,938,469 | 201,857 | 595,427 | 6,401,968 |

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, which are not considered functional expenditures, and certain processing tolerances.

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, 1995

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..... | 38,141 | 9,105 | 7,624 | 7,165 | 5,275 | 1,529 | 412 |
| Total assets..... | 1,669,276 | 383,630 | 360,913 | 263,630 | 282,810 | 120,095 | 28,187 |
| Cash, savings, and investments..... | 1,131,369 | 244,672 | 279,188 | 238,415 | 127,456 | 68,795 | 27,724 |
| Land and buildings (net)..... | 390,323 | 112,974 | 54,187 | 8,508 | 129,483 | 49,342 | -- |
| Other assets | 147,583 | 25,983 | 27,537 | 16,708 | 25,872 | 1,958 | 463 |
| Total liabilities | 293,944 | 62,901 | 30,521 | 17,236 | 30,228 | 12,766 | 1,150 |
| Total fund balance or net worth | 1,375,331 | 320,728 | 330,392 | 246,394 | 252,583 | 107,329 | 27,037 |
| Total revenue | 1,786,374 | 356,760 | 398,988 | 323,881 | 230,249 | 63,153 | 23,787 |
| Contributions, gifts, and grants | 820,036 | 58,107 | 19,904 | 32,589 | 20,526 | 9,470 | 8,760 |
| Program service revenue | 441,842 | 74,175 | 23,479 | 92,234 | 28,630 | 14,555 | 6,574 |
| Dues and assessments | 198,933 | 126,894 | 322,664 | 167,957 | 146,331 | 13,808 | 6,477 |
| Investment income (loss) | 36,214 | 10,175 | 9,816 | 8,130 | 3,989 | 4,094 | 947 |
| Gain (loss) from sales of assets | 10,885 | 173 | 36 | -394 | -707 | 217 | -- |
| Gross amount from sales | 44,966 | 173 | 36 | 5,474 | 1,621 | 3,697 | -- |
| Cost or other basis and sales expense | 34,081 | -- | -- | 5,868 | 2,328 | 3,480 | -- |
| Net income (loss), special events and activities | 179,255 | 56,217 | 4,835 | 14,432 | 7,280 | 7,525 | 1,021 |
| Gross revenue | 398,805 | 142,932 | 12,204 | 53,630 | 41,706 | 22,221 | 1,787 |
| Direct expenses | 219,548 | 86,714 | 7,369 | 39,198 | 34,425 | 14,696 | 765 |
| Gross profit (loss), sales of inventories | 46,911 | 6,337 | -152 | -241 | 15,620 | 3,697 | -- |
| Gross sales minus returns and allowances | 161,290 | 18,149 | 1,076 | 1,238 | 37,849 | 8,190 | -- |
| Cost of goods sold | 114,378 | 11,812 | 1,227 | 1,479 | 22,229 | 4,493 | -- |
| Other revenue (loss) | 52,293 | 24,680 | 18,404 | 9,174 | 8,580 | 9,787 | 8 |
| Total expenses..... | 1,660,648 | 327,247 | 385,223 | 302,429 | 219,902 | 59,188 | 22,430 |
| Grants paid | 213,673 | 61,823 | 57,739 | 9,374 | 7,529 | 12,199 | 530 |
| Benefits paid to or for members | 13,231 | 19,965 | 18,182 | 11,364 | 15,231 | 4,496 | 14,100 |
| Salaries and compensation | 346,775 | 23,642 | 99,826 | 40,850 | 26,028 | 3,850 | 1,253 |
| Professional fees | 128,993 | 19,653 | 20,409 | 53,194 | 9,166 | 394 | 2,086 |
| Occupancy, rent, and utilities | 193,434 | 39,183 | 23,360 | 11,262 | 63,281 | 14,954 | 179 |
| Printing, publications, and postage | 97,539 | 13,064 | 13,784 | 31,018 | 5,775 | 2,479 | 439 |
| Other expenses | 666,990 | 149,913 | 151,923 | 145,366 | 92,891 | 20,816 | 3,844 |
| Excess (deficit) of revenue over expenses | 125,724 | 29,513 | 13,764 | 21,452 | 10,348 | 3,965 | 1,357 |

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

NOTES: Organizations with end-of-year total assets under \$250,000 and gross receipts under \$100,000 could elect to file Forms 990-EZ rather than Forms 990.

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.