

Private Foundations and Charitable Trusts, 1992

Data Release

For 1992, private foundations and charitable trusts reported \$23.9 billion in total revenues and \$11.5 billion in contributions, gifts, and grants paid out. Private foundations are generally larger in terms of asset size and more numerous than charitable trusts. The 42,428 private foundations accounted for 98 percent of the combined total of \$195.3 billion in assets (based on fair market value), while the 2,932 charitable trusts accounted for the remaining 2 percent.

A private foundation is a nonprofit, tax-exempt charitable organization that is narrowly supported and controlled, usually by an individual, family, or corporation. A charitable trust filing under Internal Revenue Code section 4947(a)(1) is also nonprofit, but is not tax-exempt and is typically supported and controlled by an individual or family. Both private foundations and charitable trusts are required to file and make public an annual information return, Form 990-PF, *Return of Private Foundation* (or *Section 4947(a)(1) Charitable Trust Treated as a Private Foundation*). The statistics contained in this data release are based on the data from these forms.

Private Foundations

Total private foundation revenues fell by 4 percent from \$24.8 billion for 1991 to \$23.6 billion for 1992 [1]. This decrease was largely due to one organization's sale of some of its assets in 1991 [2]. If this organization was excluded, total revenue for 1991 and 1992 would equal \$20.6 billion and \$23.0 billion, respectively. This would have represented a nearly 12-percent increase, instead of the actual 4-percent drop, from 1991 to 1992.

Because of the effect of this one organization's activities, one of the major sources of foundation revenue -- net gains (less losses) from sales of assets -- dropped 21 percent, from \$8.5 billion to \$6.7 billion. By excluding this organization from the data for 1991 and 1992, net gains (less losses) from sales of assets would have increased by 36 percent from \$4.8 billion to \$6.5 billion. This same foundation also accounted for net gains (less losses) from sales of assets more than doubling from 1990 to 1991 [3].

Total assets (based on fair market value) grew by 1 percent to \$192.2 billion for 1992 compared to the previous year. The largest component of total assets, investments in securities, increased by nearly 4 percent to \$144.4 billion. Nearly 66 percent of these investments were in corporate stock, which continued to dominate total

investments in securities. The remaining 34 percent of investments in securities was in Government obligations and corporate bonds. Investments in Government obligations, alone, fell by 2 percent to \$30.5 billion for 1992, while investments in corporate bonds increased by 7 percent to \$18.7 billion. (Tables 1 and 3 present both fair market and book values for these asset accounts.)

Section 4947(a)(1) Charitable Trusts

Charitable trusts, as defined under Internal Revenue Code section 4947(a)(1), reported slightly more than \$3.1 billion in total assets (fair market value) for 1992, an increase of 5 percent from 1991. Investments in securities, nearly 70 percent of total assets, grew from \$2.0 billion to \$2.2 billion. This increase was due to a 7-percent growth in corporate stock (fair market value), which increased to \$1.4 billion. Charitable contributions, gifts, and grants paid, fell by 2 percent to \$155 million (as reported on a cash basis in Table 2).

Total revenues grew significantly for 1992, to \$346.8 million, nearly 24 percent. The largest increase was for net gains (less losses) from sales of assets, up by over 70 percent, to \$126.1 million. Unlike private foundations, net gains (less losses) from sales of assets was the primary source of revenue for charitable trusts. Dividends and interest from securities accounted for \$120.1 million of revenues for 1992, followed by contributions, gifts, and grants of \$63.3 million (an increase of over 60 percent from the previous year).

Data Sources and Limitations

Tables 1 and 3 provide information for Reporting Year 1992 for private foundations, while Tables 2 and 4 provide similar data for charitable trusts. The statistics are based on a sample of Reporting Year 1992 Forms 990-PF that were filed with the Internal Revenue Service (IRS). These returns were filed by organizations with accounting periods beginning in 1992 (and therefore ending between December 1992 and November 1993). Some part-year returns were included in the sample for organizations that changed their accounting periods, or filed initial or final returns. Approximately 62 percent of the foundations and 57 percent of charitable trusts had full-year accounting periods covering Calendar Year 1992, or part-year accounting periods that ended in December 1992. Additionally, 60 percent of total foundation assets and 55 percent of total trust assets were for the calendar-year accounting period. Therefore, the majority of the financial activities reflected in the statistics can be associated with Calendar Year 1992.

The 1992 sample was stratified based on both the size of book value of total assets and the type of organization

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(either a private foundation or a charitable trust). Foundation returns were selected at rates that ranged from approximately 5 percent (for the more numerous but very small asset-size returns) to 100 percent (for the relatively few returns with large amounts of assets). Charitable trust returns were selected at rates that ranged from 31 to 100 percent. The 5,761 returns in the 1992 sample (4,929 foundations and 832 trusts) were drawn from the estimated population totals shown in Tables 1 through 4. The magnitude of sampling error, measured by the coefficient of variation, for selected financial data is shown in Figure A.

Figure A

Coefficients of Variation for Selected Items, by Type of Organization, Reporting Year 1992

Item	Private foundations	Charitable trusts
Total assets (fair market value).....	0.39	0.57
Total revenue.....	1.87	1.24
Total expenses.....	2.06	2.06
Contributions, gifts, and grants paid.....	2.25	2.61

The population from which this sample was drawn consisted of 1992 Form 990-PF records posted to the IRS Business Master File during 1992 and 1993. Some of the records designated were for organizations deemed inactive or terminated. Inactive and terminated organizations are not reflected in the estimates. For the small number of active, large foundations and trusts whose returns for the 1992 Reporting Year were not yet filed or were otherwise unavailable for the statistics, data were estimated using prior-year returns.

The data presented were obtained from returns as originally filed. The data were subjected to comprehensive testing and correction procedures in order to ensure statistical reliability and validity. In most cases, changes made to the original return as a result of administrative processing, audit procedures, or a taxpayer amendment were not incorporated into the data base.

Explanation of Selected Terms

Charitable Trust -- This type of organization, also referred to as a "nonexempt" charitable trust, is defined in Internal Revenue Code section 4947(a)(1) as an organization (1) that is not considered tax-exempt under section 501(a); (2) that has exclusively charitable interests; and (3) for which donors are allowed to claim a tax deduction for charitable contributions. Nonexempt charitable trusts that are not

publicly supported are subject to the same excise tax provisions that apply to private foundations and are required to file the same Form 990-PF. ("Publicly supported" nonexempt charitable trusts are required to file Form 990, *Return of Organization Exempt From Income Tax*, and are, therefore, not included in the statistics [4].) Nonexempt charitable trusts must pay an annual tax on income (usually from investments) that is not distributed for charitable purposes, and they must report such income and tax on Form 1041, *U.S. Income Tax Return for Estates and Trusts*.

Distributable Amount -- This was the minimum payout amount that was required to be distributed by the end of the year following the year for which the return was filed. Failure to distribute income within this time period resulted in a 15-percent excise tax on the undistributed portion. The distributable amount was computed as 5 percent of "net investment assets," called the "minimum investment return," minus taxes on both "net investment income" and "unrelated business income," plus or minus other adjustments, either allowed or required.

Excess Distributions Carryover -- The excess carryover equaled the excess of "qualifying distributions" for 1992 over the "distributable amount." "Excess" amounts from the current year could be carried forward to be applied to the distributable amount for the following 5 years.

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

Nonoperating Foundations (and Section 4947(a)(1) Charitable Trusts) -- Nonoperating foundations and trusts generally carried on their charitable activities in an indirect manner by making grants to other organizations directly engaged in charitable activities, in contrast to those (operating) foundations and trusts which engaged in charitable activities, themselves. However, some nonoperating foundations and trusts were actively involved in charitable programs of their own, in addition to making grants to other organizations. Nonoperating foundations and trusts were subject to an excise tax (and possible additional penalties) for failure to distribute an annual minimum amount for charitable purposes within a required time period.

Operating Foundations (and Section 4947(a)(1) Charitable Trusts) -- These organizations generally expended their income for direct, active involvement in a tax-exempt activity, such as operating a library or museum, or conducting scientific research. Operating foundations and

trusts were excepted from the income distribution requirement and related excise taxes that were applicable to their nonoperating counterparts. To qualify as an operating foundation or trust for a particular taxable year, the private foundation or trust had to meet both an "income test" and one of three other tests: an "assets test," an "endowment test," or a "support test." (The tests are described below with reference to private foundations, but apply in the same manner to charitable trusts.)

To meet the income test, a private foundation had to spend at least 85 percent of the lesser of its "adjusted net income" or "minimum investment return" on the direct, active conduct of tax-exempt, charitable activities (as opposed to the payout of grants in support of such programs). The assets test was met if 65 percent or more of the foundation's assets were directly used for the active conduct of charitable activities. The endowment test was met if the foundation normally made distributions for the active conduct of charitable activities in an amount not less than two-thirds of its "minimum investment return." The support test was met if the foundation normally received substantially all of its support (other than from "gross investment income") from the public or from five or more qualifying exempt organizations, and (a) no more than 25 percent of its support (other than from "gross investment income") was normally received from any one such qualifying exempt organization; and (b) no more than 50 percent of its support was normally received from gross investment income.

Private Foundation -- This type of organization is defined in Internal Revenue Code section 501(c)(3) as a nonprofit corporation, association, or trust with a narrow source of funds that operated or supported social, educational, scientific, charitable, religious, or other programs dedicated to improving the general welfare of society. A private foundation is *not*: (1) a church, school, hospital, or medical research organization; (2) an organization with broad public support in the form of contributions or income from tax-exempt activities; (3) an organization that was operated by, or in connection with, any of the above described organizations; and (4) an organization that conducts tests for public safety. The primary difference between a private foundation and a public charity is

the sources of each type of organization's funding. A foundation usually receives its funds from an individual, a family, or a corporation, while a public charity receives its funds primarily from a large number of sources within the general public.

Qualifying Distributions -- Qualifying distributions include disbursements for charitable purposes; amounts paid to acquire assets used directly to accomplish tax-exempt functions; charitable program-related investments; and amounts set aside for future charitable projects. Qualifying distributions could be credited against the foundation's or trust's obligation to pay out its "distributable amount."

Undistributed Income -- Undistributed income was the portion of the required "distributable amount" still undistributed after applying against it the sum of current-year qualifying distributions and any excess distributions carried over from prior years.

Notes and References

- [1] For more information on private foundations and charitable trusts for 1991, see "Private Foundations and Charitable Trusts, 1991," *Statistics of Income Bulletin*, Winter 1994-95, Volume 14, Number 3.
- [2] This organization, the Wellcome Foundation, is a private foundation funded by a British pharmaceutical company. For 1991, the foundation began the year with \$10.6 billion in total assets (fair market value) and later sold \$3.6 billion of its stock holdings. For 1992, its assets dropped to \$5.0 billion and its total revenue dropped to \$574 million.
- [3] For detailed information on private foundations and charitable trusts for 1990, see Meckstroth, Alicia, "Private Foundations and Charitable Trusts, 1990," *Statistics of Income Bulletin*, Winter 1993-94, Volume 13, Number 3.
- [4] For more information on charities and other tax-exempt organizations, see Hilgert, Cecelia, "Charities and Other Tax-Exempt Organizations, 1991," *Statistics of Income Bulletin*, Summer 1995, Volume 15, Number 1.

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Table 1.--All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets

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

Type of foundation, size of fair market value of total assets	Number of returns	Total revenue		Selected sources of revenue					
		Number of returns	Amount	Contributions, gifts, and grants received		Dividends and interest from securities		Net gain (less loss) from sales of assets	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ALL FOUNDATIONS									
Total.....	42,428	41,413	23,566,388	19,280	7,902,873	27,283	6,631,079	17,999	6,733,267
Zero or unreported.....	1,137	932	91,606	548	87,286	333	2,971	206	-2,526
\$1 under \$100,000.....	14,733	13,990	386,638	7,718	342,929	5,396	10,100	2,269	13,960
\$100,000 under \$1,000,000.....	15,941	15,897	1,367,283	6,698	925,103	11,945	197,436	7,282	113,900
\$1,000,000 under \$10,000,000.....	8,531	8,511	4,036,788	3,450	1,851,583	7,619	925,386	6,384	758,618
\$10,000,000 under \$25,000,000.....	1,180	1,179	2,613,958	501	1,037,506	1,110	635,331	1,015	583,392
\$25,000,000 under \$50,000,000.....	428	428	2,236,590	172	908,538	412	533,788	395	494,953
\$50,000,000 under \$100,000,000.....	237	237	1,910,967	98	653,443	232	599,811	223	492,769
\$100,000,000 or more.....	239	239	10,922,557	95	2,096,484	236	3,726,166	226	4,276,202
Nonoperating foundations									
Total.....	38,620	37,735	21,354,907	16,734	7,153,118	25,848	6,197,344	17,149	6,248,271
Zero or unreported.....	1,028	822	89,911	459	85,717	313	2,936	206	-2,526
\$1 under \$100,000.....	12,915	12,295	329,627	6,447	292,364	5,036	9,582	2,122	12,914
\$100,000 under \$1,000,000.....	14,909	14,865	1,266,801	6,153	844,694	11,491	191,479	7,102	111,341
\$1,000,000 under \$10,000,000.....	7,883	7,869	3,474,842	2,965	1,544,236	7,189	882,221	6,028	725,154
\$10,000,000 under \$25,000,000.....	1,053	1,052	2,326,864	403	947,873	1,003	588,923	911	554,331
\$25,000,000 under \$50,000,000.....	395	395	2,005,445	145	863,479	383	509,232	365	446,374
\$50,000,000 under \$100,000,000.....	218	218	1,784,815	84	638,064	215	555,832	207	457,276
\$100,000,000 or more.....	220	220	10,076,603	79	1,936,690	218	3,457,139	208	3,943,407
Operating foundations									
Total.....	3,808	3,678	2,211,481	2,546	749,755	1,435	433,736	850	484,996
Zero or unreported.....	*109	*109	*1,695	*89	*1,569	*21	*35	-	-
\$1 under \$100,000.....	1,818	1,695	57,012	1,271	50,564	359	608	*147	*1,045
\$100,000 under \$1,000,000.....	1,033	1,033	100,482	545	80,409	454	5,957	180	2,559
\$1,000,000 under \$10,000,000.....	649	642	561,946	485	307,348	430	43,165	355	33,463
\$10,000,000 under \$25,000,000.....	128	128	287,094	99	89,633	108	46,408	104	29,061
\$25,000,000 under \$50,000,000.....	33	33	231,146	27	45,059	29	24,556	30	48,579
\$50,000,000 under \$100,000,000.....	19	19	126,152	14	15,379	17	43,979	16	35,493
\$100,000,000 or more.....	19	19	845,954	16	159,794	18	269,027	18	334,795
GRANTMAKING FOUNDATIONS									
Total.....	35,197	35,067	21,956,869	14,963	7,114,121	25,282	6,430,457	16,987	6,506,152
Zero or unreported.....	719	678	88,648	356	86,711	332	1,581	206	-2,526
\$1 under \$100,000.....	10,534	10,448	298,998	5,309	262,468	4,554	9,176	1,975	13,143
\$100,000 under \$1,000,000.....	14,149	14,146	1,174,991	5,559	781,747	11,284	191,370	6,942	98,141
\$1,000,000 under \$10,000,000.....	7,853	7,853	3,551,366	2,984	1,596,183	7,237	889,966	6,112	691,336
\$10,000,000 under \$25,000,000.....	1,087	1,087	2,288,089	428	872,952	1,038	603,647	948	562,302
\$25,000,000 under \$50,000,000.....	404	404	2,105,372	154	865,960	391	512,581	375	472,979
\$50,000,000 under \$100,000,000.....	225	225	1,816,787	89	640,998	222	568,286	215	468,871
\$100,000,000 or more.....	226	226	10,632,617	84	2,007,103	224	3,653,852	215	4,201,907
Grantmaking-nonoperating foundations									
Total.....	33,421	33,291	20,731,358	13,876	6,733,371	24,479	6,152,985	16,506	6,177,071
Zero or unreported.....	654	613	87,150	291	85,256	312	1,546	206	-2,526
\$1 under \$100,000.....	9,668	9,583	275,351	4,720	241,585	4,338	8,706	1,889	12,240
\$100,000 under \$1,000,000.....	13,635	13,632	1,112,689	5,357	733,892	10,976	186,094	6,787	96,308
\$1,000,000 under \$10,000,000.....	7,608	7,608	3,274,404	2,816	1,431,734	7,056	874,374	5,950	675,538
\$10,000,000 under \$25,000,000.....	1,036	1,036	2,194,975	390	829,111	992	582,827	902	550,572
\$25,000,000 under \$50,000,000.....	387	387	1,951,346	142	837,489	377	501,090	359	446,307
\$50,000,000 under \$100,000,000.....	216	216	1,775,163	83	638,052	213	551,963	207	457,276
\$100,000,000 or more.....	218	218	10,060,281	77	1,936,253	216	3,446,386	207	3,941,356
Grantmaking operating foundations									
Total.....	1,776	1,776	1,225,511	1,087	380,750	802	277,472	481	329,080
Zero or unreported.....	*65	*65	*1,499	*65	*1,455	*21	*35	-	-
\$1 under \$100,000.....	866	866	23,647	589	20,882	215	470	*85	*902
\$100,000 under \$1,000,000.....	514	514	62,302	203	47,855	308	5,276	*156	*1,832
\$1,000,000 under \$10,000,000.....	245	245	276,963	168	164,449	182	15,592	162	15,798
\$10,000,000 under \$25,000,000.....	52	52	93,114	38	43,842	46	20,820	46	11,729
\$25,000,000 under \$50,000,000.....	17	17	154,026	12	28,470	14	11,491	16	26,672
\$50,000,000 under \$100,000,000.....	9	9	41,624	6	2,946	9	16,323	8	11,595
\$100,000,000 or more.....	8	8	572,336	7	70,850	8	207,465	8	260,551

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 1.--All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

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

Type of foundation, size of fair market value of total assets	Total expenses		Excess of revenue (less loss) over expenses		Net investment income		Disbursements for exempt purposes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ALL FOUNDATIONS								
Total.....	41,240	14,498,073	41,456	9,068,314	36,639	14,252,246	39,182	12,693,054
Zero or unreported.....	1,055	150,822	826	-59,216	411	8,721	887	119,676
\$1 under \$100,000.....	13,866	433,092	14,172	-46,454	10,661	40,528	12,624	405,464
\$100,000 under \$1,000,000.....	15,741	1,001,959	15,854	365,324	15,125	423,146	15,223	941,064
\$1,000,000 under \$10,000,000.....	8,497	2,570,423	8,522	1,466,365	8,387	1,990,549	8,374	2,241,681
\$10,000,000 under \$25,000,000.....	1,177	1,757,848	1,179	856,110	1,162	1,494,124	1,173	1,406,462
\$25,000,000 under \$50,000,000.....	427	1,159,315	428	1,077,275	422	1,102,995	426	1,016,266
\$50,000,000 under \$100,000,000.....	237	1,148,059	236	762,908	233	1,275,898	236	998,052
\$100,000,000 or more.....	239	6,276,556	239	4,646,001	237	7,916,285	238	5,564,388
Nonoperating foundations								
Total.....	37,627	13,189,477	37,853	8,165,429	33,873	13,246,548	35,883	11,653,581
Zero or unreported.....	946	147,233	781	-57,322	387	8,496	799	116,244
\$1 under \$100,000.....	12,192	379,102	12,477	-49,476	9,549	38,066	11,161	359,688
\$100,000 under \$1,000,000.....	14,759	921,039	14,838	345,762	14,299	398,665	14,275	869,969
\$1,000,000 under \$10,000,000.....	7,848	2,151,058	7,874	1,323,784	7,774	1,911,160	7,769	1,948,154
\$10,000,000 under \$25,000,000.....	1,050	1,539,158	1,052	787,706	1,040	1,402,178	1,050	1,217,543
\$25,000,000 under \$50,000,000.....	394	989,162	395	1,016,282	391	1,029,845	393	873,461
\$50,000,000 under \$100,000,000.....	218	1,064,336	217	720,478	214	1,169,999	217	934,994
\$100,000,000 or more.....	220	5,998,389	220	4,078,214	219	7,288,140	219	5,333,529
Operating foundations								
Total.....	3,613	1,308,596	3,603	902,885	2,766	1,005,698	3,299	1,039,473
Zero or unreported.....	109	3,588	144	-1,894	74	225	89	3,432
\$1 under \$100,000.....	1,674	53,990	1,695	3,022	1,113	2,462	1,462	45,776
\$100,000 under \$1,000,000.....	982	80,921	1,016	19,561	826	24,482	948	71,095
\$1,000,000 under \$10,000,000.....	649	419,365	649	142,581	613	79,389	605	293,527
\$10,000,000 under \$25,000,000.....	128	218,690	128	68,404	123	91,946	124	188,920
\$25,000,000 under \$50,000,000.....	33	170,153	33	60,993	31	73,150	33	142,805
\$50,000,000 under \$100,000,000.....	19	83,722	19	42,430	19	105,899	19	63,058
\$100,000,000 or more.....	19	278,167	19	567,787	18	628,144	19	230,858
GRANTMAKING FOUNDATIONS								
Total.....	35,194	13,719,663	34,873	8,237,205	32,625	13,776,197	35,197	12,127,592
Zero or unreported.....	719	149,142	575	-60,493	345	8,651	719	118,391
\$1 under \$100,000.....	10,534	355,579	10,428	-56,581	8,693	37,618	10,534	348,890
\$100,000 under \$1,000,000.....	14,146	954,016	14,078	220,975	13,868	397,872	14,149	911,705
\$1,000,000 under \$10,000,000.....	7,853	2,347,134	7,851	1,204,233	7,797	1,882,086	7,853	2,086,961
\$10,000,000 under \$25,000,000.....	1,087	1,539,950	1,087	669,132	1,077	1,425,773	1,087	1,269,707
\$25,000,000 under \$50,000,000.....	404	1,084,326	404	1,021,045	399	1,065,526	404	967,628
\$50,000,000 under \$100,000,000.....	225	1,077,123	224	739,664	222	1,205,388	225	955,154
\$100,000,000 or more.....	226	6,153,387	226	4,479,230	225	7,753,284	226	5,469,156
Grantmaking-nonoperating foundations								
Total.....	33,418	13,010,162	33,159	7,721,196	31,168	13,133,777	33,421	11,564,025
Zero or unreported.....	654	146,615	551	-59,465	321	8,425	654	116,045
\$1 under \$100,000.....	9,668	335,445	9,583	-60,094	8,059	35,835	9,668	330,134
\$100,000 under \$1,000,000.....	13,632	894,935	13,564	217,754	13,388	375,227	13,635	858,143
\$1,000,000 under \$10,000,000.....	7,608	2,103,748	7,606	1,170,655	7,558	1,846,912	7,608	1,924,193
\$10,000,000 under \$25,000,000.....	1,036	1,527,413	1,036	667,561	1,027	1,392,547	1,036	1,209,827
\$25,000,000 under \$50,000,000.....	387	968,444	387	982,902	384	1,022,961	387	864,193
\$50,000,000 under \$100,000,000.....	216	1,049,696	215	725,467	213	1,169,838	216	931,236
\$100,000,000 or more.....	218	5,983,865	218	4,076,415	217	7,282,032	218	5,330,255
Grantmaking operating foundations								
Total.....	1,776	709,501	1,714	516,010	1,458	642,420	1,776	563,567
Zero or unreported.....	65	2,526	24	-1,028	24	225	65	2,347
\$1 under \$100,000.....	866	20,134	845	3,512	633	1,783	866	18,756
\$100,000 under \$1,000,000.....	514	59,081	514	3,221	480	22,644	514	53,562
\$1,000,000 under \$10,000,000.....	245	243,386	245	33,577	239	35,175	245	162,769
\$10,000,000 under \$25,000,000.....	52	71,543	52	21,571	50	33,226	52	59,880
\$25,000,000 under \$50,000,000.....	17	115,883	17	38,144	15	42,565	17	103,434
\$50,000,000 under \$100,000,000.....	9	27,427	9	-14,197	9	35,550	9	23,918
\$100,000,000 or more.....	8	169,521	8	402,815	8	471,252	8	138,901

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 1.--All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

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

Type of foundation, size of fair market value of total assets	Contributions, gifts, and grants paid ¹		Excise tax on net investment income				
	Number of returns	Amount	Total	Domestic organizations		Foreign organizations	
				Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)
ALL FOUNDATIONS							
Total.....	35,197	10,910,358	194,157	42,383	187,363	27	164
Zero or unreported.....	719	117,712	139	1,136	137	*1	*3
\$1 under \$100,000.....	10,534	319,895	573	14,733	573	--	--
\$100,000 under \$1,000,000.....	14,149	842,996	6,635	15,941	6,635	--	--
\$1,000,000 under \$10,000,000.....	7,853	1,915,881	30,703	8,518	30,695	*14	*8
\$10,000,000 under \$25,000,000.....	1,087	1,156,907	21,643	1,174	21,609	3	(?)
\$25,000,000 under \$50,000,000.....	404	848,349	15,910	418	15,846	7	49
\$50,000,000 under \$100,000,000.....	225	855,669	19,100	231	19,093	1	(?)
\$100,000,000 or more.....	226	4,852,948	99,455	231	92,775	1	105
Nonoperating foundations							
Total.....	33,421	10,700,524	189,274	38,576	182,480	27	164
Zero or unreported.....	654	115,398	137	1,027	134	*1	*3
\$1 under \$100,000.....	9,668	306,848	539	12,915	539	--	--
\$100,000 under \$1,000,000.....	13,635	815,373	6,315	14,909	6,315	--	--
\$1,000,000 under \$10,000,000.....	7,608	1,831,496	29,930	7,869	29,922	*14	*8
\$10,000,000 under \$25,000,000.....	1,036	1,139,731	20,597	1,047	20,563	3	(?)
\$25,000,000 under \$50,000,000.....	387	805,082	15,263	385	15,199	7	49
\$50,000,000 under \$100,000,000.....	216	850,441	17,659	212	17,652	1	(?)
\$100,000,000 or more.....	218	4,836,155	98,836	213	92,156	1	105
Operating foundations							
Total.....	1,776	209,834	4,883	3,807	4,883	--	--
Zero or unreported.....	*65	*2,314	2	109	2	--	--
\$1 under \$100,000.....	866	13,046	34	1,818	34	--	--
\$100,000 under \$1,000,000.....	514	27,623	320	1,033	320	--	--
\$1,000,000 under \$10,000,000.....	245	84,386	773	649	773	--	--
\$10,000,000 under \$25,000,000.....	52	17,176	1,046	128	1,046	--	--
\$25,000,000 under \$50,000,000.....	17	43,267	647	33	647	--	--
\$50,000,000 under \$100,000,000.....	9	5,229	1,441	19	1,441	--	--
\$100,000,000 or more.....	8	16,793	619	18	619	--	--
GRANTMAKING FOUNDATIONS							
Total.....	35,197	10,910,358	189,385	35,158	182,620	25	161
Zero or unreported.....	719	117,712	136	719	136	--	--
\$1 under \$100,000.....	10,534	319,895	521	10,534	521	--	--
\$100,000 under \$1,000,000.....	14,149	842,996	6,157	14,149	6,157	--	--
\$1,000,000 under \$10,000,000.....	7,853	1,915,881	29,129	7,839	29,122	*14	*8
\$10,000,000 under \$25,000,000.....	1,087	1,156,907	20,810	1,082	20,777	2	(?)
\$25,000,000 under \$50,000,000.....	404	848,349	15,728	395	15,675	7	49
\$50,000,000 under \$100,000,000.....	225	855,669	18,046	220	18,039	1	(?)
\$100,000,000 or more.....	226	4,852,948	98,857	220	92,192	1	105
Grantmaking-nonoperating foundations							
Total.....	33,421	10,700,524	187,095	33,382	180,330	25	161
Zero or unreported.....	654	115,398	134	654	134	--	--
\$1 under \$100,000.....	9,668	306,848	496	9,668	496	--	--
\$100,000 under \$1,000,000.....	13,635	815,373	5,865	13,635	5,865	--	--
\$1,000,000 under \$10,000,000.....	7,608	1,831,496	28,652	7,594	28,644	*14	*8
\$10,000,000 under \$25,000,000.....	1,036	1,139,731	20,437	1,031	20,404	2	(?)
\$25,000,000 under \$50,000,000.....	387	805,082	15,150	378	15,097	7	49
\$50,000,000 under \$100,000,000.....	216	850,441	17,656	211	17,649	1	(?)
\$100,000,000 or more.....	218	4,836,155	98,706	212	92,041	1	105
Grantmaking operating foundations							
Total.....	1,776	209,834	2,290	1,776	2,290	--	--
Zero or unreported.....	*65	*2,314	*2	*65	*2	--	--
\$1 under \$100,000.....	866	13,046	25	866	25	--	--
\$100,000 under \$1,000,000.....	514	27,623	292	514	292	--	--
\$1,000,000 under \$10,000,000.....	245	84,386	477	245	477	--	--
\$10,000,000 under \$25,000,000.....	52	17,176	373	52	373	--	--
\$25,000,000 under \$50,000,000.....	17	43,267	578	17	578	--	--
\$50,000,000 under \$100,000,000.....	9	5,229	391	9	391	--	--
\$100,000,000 or more.....	8	16,793	151	8	151	--	--

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 1.--All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

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

Type of foundation, size of fair market value of total assets	Total assets (book value)		Investments in securities (book value)							
			Total		Government obligations		Corporate stock		Corporate bonds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
ALL FOUNDATIONS										
Total.....	41,418	154,007,992	24,406	111,429,857	12,374	29,267,210	20,048	64,308,074	11,021	17,854,573
Zero or unreported.....	*128	*43,507	*22	*36,806	--	--	*22	*36,600	*21	*206
\$1 under \$100,000.....	14,733	428,532	3,966	116,570	1,301	30,568	2,657	63,378	881	22,624
\$100,000 under \$1,000,000.....	15,941	5,341,314	10,855	2,754,699	4,561	725,746	8,909	1,484,915	4,313	544,039
\$1,000,000 under \$10,000,000.....	8,531	21,831,258	7,579	14,937,794	4,938	4,666,794	6,623	7,411,145	4,334	2,859,855
\$10,000,000 under \$25,000,000.....	1,180	14,562,306	1,113	10,354,924	849	3,129,476	1,016	5,217,975	796	2,007,473
\$25,000,000 under \$50,000,000.....	428	11,772,796	409	8,756,762	338	2,714,080	377	4,388,891	313	1,653,791
\$50,000,000 under \$100,000,000.....	237	13,329,900	229	10,223,920	189	3,133,741	221	5,217,969	171	1,872,210
\$100,000,000 or more.....	239	86,698,379	233	64,248,381	198	14,866,806	224	40,487,201	193	8,894,374
Nonoperating foundations										
Total.....	37,720	139,098,844	23,141	102,923,373	11,727	26,556,748	19,018	59,693,669	10,479	16,672,956
Zero or unreported.....	*128	*43,507	*22	*36,806	--	--	*22	*36,600	*21	*206
\$1 under \$100,000.....	12,915	377,324	3,712	110,707	1,195	28,572	2,510	59,662	858	22,474
\$100,000 under \$1,000,000.....	14,909	4,976,675	10,452	2,666,122	4,470	707,756	8,564	1,443,869	4,157	514,497
\$1,000,000 under \$10,000,000.....	7,883	20,124,530	7,142	14,224,011	4,634	4,438,590	6,237	7,059,412	4,096	2,726,009
\$10,000,000 under \$25,000,000.....	1,053	12,994,541	1,005	9,625,853	753	2,885,874	923	4,887,147	718	1,852,832
\$25,000,000 under \$50,000,000.....	395	10,879,839	381	8,300,754	316	2,583,900	353	4,146,348	293	1,570,506
\$50,000,000 under \$100,000,000.....	218	12,174,204	212	9,548,518	177	2,925,935	204	4,894,900	157	1,727,684
\$100,000,000 or more.....	220	77,528,224	215	58,410,602	182	12,986,121	206	37,165,732	180	8,258,749
Operating foundations										
Total.....	3,699	14,909,148	1,265	8,506,484	647	2,710,462	1,030	4,614,404	542	1,181,617
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	1,818	51,208	253	5,863	*106	*1,996	*147	*3,717	*24	*150
\$100,000 under \$1,000,000.....	1,033	364,638	403	88,578	*92	*17,989	345	41,046	*156	*29,542
\$1,000,000 under \$10,000,000.....	649	1,706,727	437	713,783	304	228,204	386	351,733	238	133,845
\$10,000,000 under \$25,000,000.....	128	1,567,766	109	729,071	96	243,602	93	330,828	78	154,641
\$25,000,000 under \$50,000,000.....	33	892,958	28	456,008	22	130,180	24	242,543	20	83,285
\$50,000,000 under \$100,000,000.....	19	1,155,696	17	675,402	12	207,806	17	323,070	14	144,526
\$100,000,000 or more.....	19	9,170,155	18	5,837,778	16	1,880,684	18	3,321,468	13	635,626
GRANTMAKING FOUNDATIONS										
Total.....	34,499	146,021,079	22,577	107,610,735	11,623	28,269,288	18,652	62,088,764	10,230	17,252,683
Zero or unreported.....	*21	*744	*21	*515	--	--	*21	*309	*21	*206
\$1 under \$100,000.....	10,534	348,223	3,384	99,480	1,198	28,164	2,301	55,137	676	16,178
\$100,000 under \$1,000,000.....	14,149	4,743,773	10,149	2,616,748	4,320	700,018	8,322	1,400,888	4,028	515,842
\$1,000,000 under \$10,000,000.....	7,853	20,012,780	7,157	14,290,291	4,624	4,430,070	6,278	7,107,657	4,120	2,752,564
\$10,000,000 under \$25,000,000.....	1,087	13,339,303	1,040	9,824,156	789	3,002,729	948	4,934,761	740	1,886,665
\$25,000,000 under \$50,000,000.....	404	11,104,826	387	8,418,581	321	2,604,843	359	4,244,577	296	1,569,161
\$50,000,000 under \$100,000,000.....	225	12,579,283	219	9,782,916	182	2,999,640	212	4,995,715	164	1,787,561
\$100,000,000 or more.....	226	83,892,146	221	62,578,048	188	14,503,823	212	39,349,720	185	8,724,505
Grantmaking-nonoperating foundations										
Total.....	32,788	136,933,564	21,903	102,003,587	11,364	26,396,770	18,076	59,043,408	9,961	16,563,410
Zero or unreported.....	*21	*744	*21	*515	--	--	*21	*309	*21	*206
\$1 under \$100,000.....	9,668	319,595	3,213	95,973	1,133	27,313	2,195	52,633	652	16,028
\$100,000 under \$1,000,000.....	13,635	4,527,220	9,892	2,541,034	4,270	684,972	8,082	1,365,081	3,906	490,981
\$1,000,000 under \$10,000,000.....	7,608	19,446,692	6,989	14,039,668	4,548	4,396,078	6,112	6,931,959	4,046	2,711,631
\$10,000,000 under \$25,000,000.....	1,036	12,729,194	993	9,491,971	746	2,865,579	913	4,793,016	711	1,833,376
\$25,000,000 under \$50,000,000.....	387	10,625,400	373	8,174,855	310	2,531,448	347	4,105,948	288	1,537,459
\$50,000,000 under \$100,000,000.....	216	12,032,468	210	9,481,331	176	2,919,699	203	4,833,948	157	1,727,684
\$100,000,000 or more.....	218	77,252,251	213	58,178,239	181	12,971,680	204	36,960,514	179	8,246,045
Grantmaking operating foundations										
Total.....	1,711	9,087,515	674	5,607,147	259	1,872,518	576	3,045,357	269	689,273
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	866	28,628	171	3,507	*65	*852	*106	*2,505	*24	*150
\$100,000 under \$1,000,000.....	514	216,553	257	75,714	*51	*15,046	240	35,807	*122	*24,861
\$1,000,000 under \$10,000,000.....	245	566,088	168	250,623	77	33,992	166	175,698	74	40,933
\$10,000,000 under \$25,000,000.....	52	610,109	47	332,185	43	137,150	35	141,745	29	53,290
\$25,000,000 under \$50,000,000.....	17	479,426	14	243,726	11	73,395	12	138,629	8	31,702
\$50,000,000 under \$100,000,000.....	9	546,815	9	301,585	6	79,941	9	161,767	7	59,877
\$100,000,000 or more.....	8	6,639,895	8	4,399,808	7	1,532,143	8	2,389,206	6	478,460

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 1.--All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

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

Type of foundation, size of fair market value of total assets	Total assets (fair market value)		Investments in securities (fair market value)							
	Number of returns	Amount	Total		Government obligations		Corporate stock		Corporate bonds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
ALL FOUNDATIONS										
Total.....	41,291	192,207,531	24,344	144,378,998	12,377	30,519,768	20,009	95,190,351	10,949	18,668,879
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	14,733	443,117	3,925	130,585	1,301	32,150	2,636	77,476	861	20,959
\$100,000 under \$1,000,000.....	15,941	5,981,293	10,855	3,305,247	4,564	755,946	8,913	1,980,515	4,306	568,786
\$1,000,000 under \$10,000,000.....	8,531	25,921,651	7,579	18,537,424	4,938	4,942,721	6,623	10,545,703	4,310	3,049,001
\$10,000,000 under \$25,000,000.....	1,180	18,194,523	1,113	13,574,290	849	3,293,743	1,016	8,096,689	796	2,183,858
\$25,000,000 under \$50,000,000.....	428	14,771,809	410	11,312,084	338	2,890,707	377	6,653,592	313	1,767,786
\$50,000,000 under \$100,000,000.....	237	16,362,363	229	12,828,197	189	3,338,103	221	7,543,135	171	1,946,959
\$100,000,000 or more.....	239	110,532,775	233	84,691,169	198	15,266,400	223	60,293,241	193	9,131,529
Nonoperating foundations										
Total.....	37,592	174,433,681	23,117	134,916,247	11,730	27,756,754	18,996	89,708,076	10,428	17,451,417
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	12,915	391,471	3,692	124,360	1,195	30,069	2,489	73,481	858	20,810
\$100,000 under \$1,000,000.....	14,909	5,592,340	10,469	3,201,679	4,473	737,210	8,585	1,926,750	4,150	537,720
\$1,000,000 under \$10,000,000.....	7,883	23,811,681	7,142	17,629,024	4,634	4,702,720	6,237	10,019,162	4,072	2,907,142
\$10,000,000 under \$25,000,000.....	1,053	16,347,985	1,005	12,647,964	753	3,039,392	923	7,585,107	718	2,023,465
\$25,000,000 under \$50,000,000.....	395	13,586,149	382	10,740,345	316	2,754,186	353	6,310,108	293	1,676,052
\$50,000,000 under \$100,000,000.....	218	15,043,901	212	12,056,478	177	3,122,250	204	7,138,193	157	1,796,034
\$100,000,000 or more.....	220	99,660,154	215	78,516,397	182	13,370,927	205	56,655,276	180	8,490,194
Operating foundations										
Total.....	3,699	17,773,850	1,227	9,462,751	647	2,763,014	1,013	5,482,275	522	1,217,462
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	1,818	51,647	233	6,225	*106	*2,080	*147	*3,995	*3	*149
\$100,000 under \$1,000,000.....	1,033	388,954	386	103,569	*92	*18,736	328	53,766	*156	*31,066
\$1,000,000 under \$10,000,000.....	649	2,109,970	437	908,400	304	240,001	386	526,540	238	141,859
\$10,000,000 under \$25,000,000.....	128	1,846,538	109	926,326	96	254,351	93	511,582	78	160,393
\$25,000,000 under \$50,000,000.....	33	1,185,660	28	571,739	22	136,520	24	343,484	20	91,735
\$50,000,000 under \$100,000,000.....	19	1,318,461	17	771,719	12	215,853	17	404,942	14	150,925
\$100,000,000 or more.....	19	10,872,621	18	6,174,772	16	1,895,472	18	3,637,966	13	641,334
GRANTMAKING FOUNDATIONS										
Total.....	34,479	182,455,683	22,533	139,956,826	11,626	29,480,875	18,630	92,429,741	10,158	18,046,210
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	10,534	364,036	3,343	114,466	1,198	29,713	2,280	68,530	656	16,224
\$100,000 under \$1,000,000.....	14,149	5,368,974	10,166	3,156,633	4,323	729,675	8,343	1,886,364	4,021	540,595
\$1,000,000 under \$10,000,000.....	7,853	23,693,194	7,157	17,729,029	4,624	4,694,322	6,278	10,099,114	4,096	2,935,593
\$10,000,000 under \$25,000,000.....	1,087	16,821,954	1,040	12,928,757	789	3,160,582	948	7,709,531	740	2,058,645
\$25,000,000 under \$50,000,000.....	404	13,943,935	388	10,914,183	321	2,776,187	359	6,458,899	296	1,679,097
\$50,000,000 under \$100,000,000.....	225	15,531,611	219	12,341,162	182	3,197,798	212	7,284,879	164	1,858,485
\$100,000,000 or more.....	226	106,731,979	221	82,772,596	188	14,892,599	211	58,922,425	185	8,957,572
Grantmaking-nonoperating foundations										
Total.....	32,767	172,121,174	21,880	133,916,633	11,367	27,590,092	18,054	88,986,214	9,909	17,340,327
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	9,668	335,147	3,192	110,671	1,133	28,810	2,174	65,786	652	16,075
\$100,000 under \$1,000,000.....	13,635	5,135,198	9,909	3,065,395	4,273	714,028	8,103	1,837,286	3,900	514,081
\$1,000,000 under \$10,000,000.....	7,608	23,013,268	6,989	17,394,415	4,548	4,658,428	6,112	9,843,637	4,022	2,892,350
\$10,000,000 under \$25,000,000.....	1,036	16,067,751	993	12,499,210	746	3,018,631	913	7,477,072	711	2,003,506
\$25,000,000 under \$50,000,000.....	387	13,324,457	374	10,607,199	310	2,698,761	347	6,266,856	288	1,641,582
\$50,000,000 under \$100,000,000.....	216	14,891,595	210	11,978,720	176	3,116,014	203	7,066,671	157	1,796,034
\$100,000,000 or more.....	218	99,353,757	213	78,261,024	181	13,355,419	203	56,428,906	179	8,476,699
Grantmaking operating foundations										
Total.....	1,711	10,334,509	653	6,040,193	259	1,890,783	576	3,443,527	249	705,883
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	866	28,889	*150	*3,795	*65	*902	*106	*2,744	*3	*149
\$100,000 under \$1,000,000.....	514	233,776	257	91,239	*51	*15,647	240	49,078	*122	*26,514
\$1,000,000 under \$10,000,000.....	245	679,926	168	334,614	77	35,894	166	255,476	74	43,243
\$10,000,000 under \$25,000,000.....	52	754,202	47	429,547	43	141,951	35	232,458	29	55,138
\$25,000,000 under \$50,000,000.....	17	619,478	14	306,984	11	77,426	12	192,043	8	37,515
\$50,000,000 under \$100,000,000.....	9	640,015	9	362,442	6	81,784	9	218,208	7	62,450
\$100,000,000 or more.....	8	7,378,222	8	4,511,572	7	1,537,180	8	2,493,520	6	480,873

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 1.--All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

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

Type of foundation, size of fair market value of total assets	Net worth (book value)		Minimum investment return		Distributable amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)
ALL FOUNDATIONS						
Total.....	41,388	147,232,004	40,261	8,223,186	36,699	7,590,639
Zero or unreported.....	148	43,390	552	1,362	511	1,291
\$1 under \$100,000.....	14,707	399,344	13,449	21,631	11,733	20,099
\$100,000 under \$1,000,000.....	15,924	5,136,059	15,691	269,374	14,733	274,368
\$1,000,000 under \$10,000,000.....	8,524	21,164,376	8,504	1,157,276	7,855	1,079,371
\$10,000,000 under \$25,000,000.....	1,180	14,156,191	1,175	809,558	1,049	738,281
\$25,000,000 under \$50,000,000.....	428	11,402,994	426	668,604	392	619,103
\$50,000,000 under \$100,000,000.....	237	12,987,051	232	730,107	213	672,725
\$100,000,000 or more.....	239	81,942,600	233	4,565,275	214	4,185,400
Nonoperating foundations						
Total.....	37,710	133,611,418	36,796	7,683,200	36,699	7,590,639
Zero or unreported.....	148	43,390	511	1,319	511	1,291
\$1 under \$100,000.....	12,909	352,911	11,795	19,483	11,733	20,099
\$100,000 under \$1,000,000.....	14,892	4,800,194	14,767	256,216	14,733	274,368
\$1,000,000 under \$10,000,000.....	7,876	19,639,150	7,855	1,093,233	7,855	1,079,371
\$10,000,000 under \$25,000,000.....	1,053	12,690,366	1,049	753,270	1,049	738,281
\$25,000,000 under \$50,000,000.....	395	10,570,653	393	629,753	392	619,103
\$50,000,000 under \$100,000,000.....	218	11,936,226	213	688,569	213	672,725
\$100,000,000 or more.....	220	73,578,529	214	4,241,357	214	4,185,400
Operating foundations						
Total.....	3,678	13,620,586	3,466	539,986	N/A	N/A
Zero or unreported.....	--	--	*41	*44	N/A	N/A
\$1 under \$100,000.....	1,798	46,433	1,654	2,147	N/A	N/A
\$100,000 under \$1,000,000.....	1,033	335,865	924	13,157	N/A	N/A
\$1,000,000 under \$10,000,000.....	649	1,525,226	649	64,043	N/A	N/A
\$10,000,000 under \$25,000,000.....	128	1,465,825	127	56,288	N/A	N/A
\$25,000,000 under \$50,000,000.....	33	832,341	33	38,852	N/A	N/A
\$50,000,000 unde \$100,000,000.....	19	1,050,825	19	41,538	N/A	N/A
\$100,000,000 or more.....	19	8,384,071	19	323,917	N/A	N/A
GRANTMAKING FOUNDATIONS						
Total.....	34,468	140,670,939	34,470	7,969,495	32,741	7,534,679
Zero or unreported.....	*21	*744	486	1,180	465	1,112
\$1 under \$100,000.....	10,510	324,370	10,092	18,969	9,247	18,242
\$100,000 under \$1,000,000.....	14,149	4,648,357	14,108	254,308	13,577	254,831
\$1,000,000 under \$10,000,000.....	7,846	19,719,124	7,853	1,098,457	7,608	1,061,979
\$10,000,000 under \$25,000,000.....	1,087	13,039,771	1,085	772,749	1,034	732,137
\$25,000,000 under \$50,000,000.....	404	10,842,764	403	642,606	385	612,893
\$50,000,000 under \$100,000,000.....	225	12,405,657	221	707,941	212	671,990
\$100,000,000 or more.....	226	79,690,153	221	4,473,284	213	4,181,495
Grantmaking-nonoperating foundations						
Total.....	32,778	131,990,060	32,797	7,633,567	32,741	7,534,679
Zero or unreported.....	*21	*744	465	1,137	465	1,112
\$1 under \$100,000.....	9,665	299,364	9,268	17,690	9,247	18,242
\$100,000 under \$1,000,000.....	13,635	4,445,608	13,611	244,432	13,577	254,831
\$1,000,000 under \$10,000,000.....	7,601	19,209,989	7,608	1,074,734	7,608	1,061,979
\$10,000,000 under \$25,000,000.....	1,036	12,461,454	1,034	746,966	1,034	732,137
\$25,000,000 under \$50,000,000.....	387	10,389,638	386	623,441	385	612,893
\$50,000,000 under \$100,000,000.....	216	11,869,950	212	687,830	212	671,990
\$100,000,000 or more.....	218	73,313,312	213	4,237,337	213	4,181,495
Grantmaking operating foundations						
Total.....	1,691	8,680,878	1,674	335,928	N/A	N/A
Zero or unreported.....	--	--	*21	*44	N/A	N/A
\$1 under \$100,000.....	845	25,005	825	1,279	N/A	N/A
\$100,000 under \$1,000,000.....	514	202,749	497	9,875	N/A	N/A
\$1,000,000 under \$10,000,000.....	245	509,134	245	23,723	N/A	N/A
\$10,000,000 under \$25,000,000.....	52	578,316	52	25,783	N/A	N/A
\$25,000,000 under \$50,000,000.....	17	453,126	17	19,165	N/A	N/A
\$50,000,000 unde \$100,000,000.....	9	535,707	9	20,111	N/A	N/A
\$100,000,000 or more.....	8	6,376,841	8	235,947	N/A	N/A

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 1.—All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets—Continued

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

Type of foundation, size of fair market value of total assets	Qualifying distributions		Undistributed income for 1992		Excess distributions carryover to 1993	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)
ALL FOUNDATIONS						
Total	39,306	12,592,243	8,980	2,034,620	28,703	14,700,506
Zero or unreported.....	887	119,676	*25	*178	*777	*423,918
\$1 under \$100,000.....	12,644	407,260	2,235	2,206	10,059	1,536,105
\$100,000 under \$1,000,000.....	15,318	974,517	3,478	45,336	11,393	2,714,192
\$1,000,000 under \$10,000,000.....	8,389	2,289,096	2,521	229,187	5,339	4,266,424
\$10,000,000 under \$25,000,000.....	1,173	1,528,250	358	156,924	682	1,905,534
\$25,000,000 under \$50,000,000.....	426	1,047,102	165	170,294	224	1,217,947
\$50,000,000 under \$100,000,000.....	232	1,005,745	91	201,596	121	1,011,435
\$100,000,000 or more.....	236	5,220,598	106	1,228,899	107	1,624,952
Nonoperating foundations						
Total	35,981	11,282,616	8,980	2,034,620	28,703	14,700,506
Zero or unreported.....	799	116,244	*25	*178	*777	*423,918
\$1 under \$100,000.....	11,182	360,808	2,235	2,206	10,059	1,536,105
\$100,000 under \$1,000,000.....	14,353	898,181	3,478	45,336	11,393	2,714,192
\$1,000,000 under \$10,000,000.....	7,776	1,968,175	2,521	229,187	5,339	4,266,424
\$10,000,000 under \$25,000,000.....	1,049	1,322,491	358	156,924	682	1,905,534
\$25,000,000 under \$50,000,000.....	393	882,244	165	170,294	224	1,217,947
\$50,000,000 under \$100,000,000.....	213	932,669	91	201,596	121	1,011,435
\$100,000,000 or more.....	217	4,811,806	106	1,228,899	107	1,624,952
Operating foundations						
Total	3,325	1,299,627	N/A	N/A	N/A	N/A
Zero or unreported.....	*89	*3,432	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	1,462	46,453	N/A	N/A	N/A	N/A
\$100,000 under \$1,000,000.....	965	76,336	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	613	320,921	N/A	N/A	N/A	N/A
\$10,000,000 under \$25,000,000.....	125	205,759	N/A	N/A	N/A	N/A
\$25,000,000 under \$50,000,000.....	33	164,858	N/A	N/A	N/A	N/A
\$50,000,000 under \$100,000,000.....	19	73,076	N/A	N/A	N/A	N/A
\$100,000,000 or more.....	19	408,792	N/A	N/A	N/A	N/A
GRANTMAKING FOUNDATIONS						
Total	35,190	11,932,043	7,028	2,017,448	26,230	14,262,269
Zero or unreported.....	719	118,391	—	—	633	422,773
\$1 under \$100,000.....	10,534	349,111	1,078	1,494	8,504	1,429,594
\$100,000 under \$1,000,000.....	14,149	917,514	2,848	39,353	10,767	2,612,691
\$1,000,000 under \$10,000,000.....	7,853	2,115,609	2,390	222,061	5,209	4,101,843
\$10,000,000 under \$25,000,000.....	1,086	1,369,057	351	154,747	672	1,882,030
\$25,000,000 under \$50,000,000.....	404	988,065	164	169,298	218	1,182,497
\$50,000,000 under \$100,000,000.....	221	956,489	91	201,596	120	1,008,413
\$100,000,000 or more.....	224	5,117,808	106	1,228,899	106	1,622,427
Grantmaking-nonoperating foundations						
Total	33,414	11,164,973	7,028	2,017,448	26,230	14,262,269
Zero or unreported.....	654	116,045	—	—	633	422,773
\$1 under \$100,000.....	9,668	330,272	1,078	1,494	8,504	1,429,594
\$100,000 under \$1,000,000.....	13,635	862,008	2,848	39,353	10,767	2,612,691
\$1,000,000 under \$10,000,000.....	7,608	1,942,137	2,390	222,061	5,209	4,101,843
\$10,000,000 under \$25,000,000.....	1,035	1,306,417	351	154,747	672	1,882,030
\$25,000,000 under \$50,000,000.....	387	870,651	164	169,298	218	1,182,497
\$50,000,000 under \$100,000,000.....	212	928,911	91	201,596	120	1,008,413
\$100,000,000 or more.....	216	4,808,532	106	1,228,899	106	1,622,427
Grantmaking operating foundations						
Total	1,776	767,070	N/A	N/A	N/A	N/A
Zero or unreported.....	65	2,347	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	866	18,839	N/A	N/A	N/A	N/A
\$100,000 under \$1,000,000.....	514	55,506	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	245	173,472	N/A	N/A	N/A	N/A
\$10,000,000 under \$25,000,000.....	52	62,640	N/A	N/A	N/A	N/A
\$25,000,000 under \$50,000,000.....	17	117,413	N/A	N/A	N/A	N/A
\$50,000,000 under \$100,000,000.....	9	27,578	N/A	N/A	N/A	N/A
\$100,000,000 or more.....	8	309,276	N/A	N/A	N/A	N/A

N/A - not applicable.

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

¹ The data shown in columns 18 and 19 are based on the amount of contributions, gifts, and grants that foundations actually disbursed for charitable purposes for 1992 using the cash receipts and disbursements method of accounting. These amounts differ somewhat from those reported as contributions, gifts, and grants paid shown in the income statement (Table 3) because foundations may use either the cash receipts and disbursements or the accrual method of accounting.

² Less than \$500.

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

Private Foundations and Charitable Trusts, 1992

Table 2.--All 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets

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

Type of trust, size of fair market value of total assets	Number of returns	Total revenue		Selected sources of revenue					
				Contributions, gifts, and grants received		Dividends and interest from securities		Net gain (less loss) from sales of assets	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ALL CHARITABLE TRUSTS									
Total.....	2,932	2,909	346,797	411	63,265	2,514	120,056	2,028	126,066
Zero or unreported.....	36	36	280	*10	*(!)	*26	*87	*23	*183
\$1 under \$100,000.....	964	940	5,178	123	2,024	682	1,692	480	907
\$100,000 under \$500,000.....	1,078	1,078	24,988	148	3,078	977	10,582	807	8,481
\$500,000 under \$1,000,000.....	323	323	20,078	*32	*3,024	312	9,954	270	4,729
\$1,000,000 under \$10,000,000.....	486	486	162,664	90	51,333	471	51,980	407	44,756
\$10,000,000 or more.....	47	47	133,609	9	3,806	46	45,760	41	67,010
Nonoperating trusts									
Total.....	2,902	2,878	341,009	401	62,709	2,490	119,380	2,015	125,657
Zero or unreported.....	36	36	280	*10	*(!)	*26	*87	*23	*183
\$1 under \$100,000.....	954	930	4,825	119	1,703	678	1,691	480	907
\$100,000 under \$500,000.....	1,070	1,070	24,930	148	3,078	970	10,517	800	8,489
\$500,000 under \$1,000,000.....	319	319	19,812	*32	*3,024	308	9,826	266	4,594
\$1,000,000 under \$10,000,000.....	477	477	158,174	83	51,098	462	51,707	406	44,678
\$10,000,000 or more.....	46	46	132,989	9	3,806	45	45,551	40	66,806
Operating trusts									
Total.....	30	30	5,787	*10	*556	*24	*676	*13	*409
Zero or unreported.....	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*10	*353	*3	*321	*3	*(!)	--	--
\$100,000 under \$500,000.....	*7	*7	*58	--	--	*7	*65	*7	*8
\$500,000 under \$1,000,000.....	*4	*4	*266	--	--	*4	*128	*4	*134
\$1,000,000 under \$10,000,000.....	9	9	4,490	7	235	9	274	1	79
\$10,000,000 or more.....	1	1	620	--	--	1	209	1	204
GRANTMAKING CHARITABLE TRUSTS									
Total.....	2,706	2,706	317,132	351	58,656	2,385	115,865	1,931	111,992
Zero or unreported.....	32	32	184	*10	*(!)	*22	*47	*19	*129
\$1 under \$100,000.....	825	825	4,195	83	1,203	633	1,612	444	863
\$100,000 under \$500,000.....	1,038	1,038	23,752	137	2,639	945	10,250	778	8,367
\$500,000 under \$1,000,000.....	316	316	19,755	*32	*3,024	305	9,769	266	4,594
\$1,000,000 under \$10,000,000.....	450	450	151,347	80	47,984	435	49,876	384	43,321
\$10,000,000 or more.....	45	45	117,899	9	3,806	44	44,312	39	54,716
Grantmaking-nonoperating trusts									
Total.....	2,691	2,691	316,118	347	58,335	2,377	115,616	1,926	111,787
Zero or unreported.....	32	32	184	*10	*(!)	*22	*47	*19	*129
\$1 under \$100,000.....	815	815	3,842	80	882	630	1,612	444	863
\$100,000 under \$500,000.....	1,035	1,035	23,712	137	2,639	941	10,210	775	8,367
\$500,000 under \$1,000,000.....	316	316	19,755	*32	*3,024	305	9,769	266	4,594
\$1,000,000 under \$10,000,000.....	450	450	151,347	80	47,984	435	49,876	384	43,321
\$10,000,000 or more.....	44	44	117,279	9	3,806	43	44,102	38	54,512
Grantmaking-operating trusts									
Total.....	*14	*14	*1,014	*3	*321	*8	*250	*5	*204
Zero or unreported.....	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*10	*353	*3	*321	*3	*(!)	--	--
\$100,000 under \$500,000.....	*4	*4	*41	--	--	*4	*40	*4	*(!)
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	--	--	--	--	--	--	--	--	--
\$10,000,000 or more.....	1	1	620	--	--	1	209	1	204

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 2.--All 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets--Continued

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

Type of trust, size of fair market value of total assets	Total expenses		Excess of revenue (less loss) over expenses		Net investment income		Disbursements for exempt purposes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ALL CHARITABLE TRUSTS								
Total.....	2,895	191,202	2,882	155,594	2,807	252,784	2,837	164,428
Zero or unreported.....	36	1,741	36	-1,461	32	218	36	1,718
\$1 under \$100,000.....	927	5,115	917	64	852	3,098	908	4,653
\$100,000 under \$500,000.....	1,078	19,558	1,074	5,430	1,070	20,665	1,056	16,794
\$500,000 under \$1,000,000.....	323	14,083	323	5,894	323	16,741	316	11,526
\$1,000,000 under \$10,000,000.....	485	73,678	485	88,985	482	97,343	475	60,016
\$10,000,000 or more.....	47	77,026	47	56,583	47	114,719	47	69,720
Nonoperating trusts								
Total.....	2,864	185,552	2,851	155,458	2,777	251,370	2,822	161,904
Zero or unreported.....	36	1,741	36	-1,461	32	218	36	1,718
\$1 under \$100,000.....	917	4,109	908	716	843	3,067	898	3,650
\$100,000 under \$500,000.....	1,070	19,509	1,067	5,421	1,063	20,613	1,052	16,759
\$500,000 under \$1,000,000.....	319	13,918	319	5,895	319	16,494	316	11,526
\$1,000,000 under \$10,000,000.....	476	70,459	476	87,714	473	96,594	474	59,457
\$10,000,000 or more.....	46	75,815	46	57,174	46	114,384	46	68,794
Operating trusts								
Total.....	30	*5,651	30	137	30	1,414	15	2,524
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*1,006	*10	*-652	*10	*31	*10	*1,004
\$100,000 under \$500,000.....	*7	*49	*7	*9	*7	*52	*4	*34
\$500,000 under \$1,000,000.....	*4	*166	*4	*100	*4	*247	--	--
\$1,000,000 under \$10,000,000.....	9	3,219	9	1,271	9	749	1	559
\$10,000,000 or more.....	1	1,211	1	-591	1	335	1	926
GRANTMAKING CHARITABLE TRUSTS								
Total.....	2,706	184,454	2,679	132,678	2,648	232,067	2,706	162,303
Zero or unreported.....	32	1,738	32	-1,553	*29	*125	32	1,717
\$1 under \$100,000.....	825	4,796	802	-601	777	2,954	825	4,368
\$100,000 under \$500,000.....	1,038	19,165	1,035	4,587	1,035	20,034	1,038	16,772
\$500,000 under \$1,000,000.....	316	13,894	316	5,860	316	16,460	316	11,526
\$1,000,000 under \$10,000,000.....	450	69,028	449	82,319	446	92,978	450	58,560
\$10,000,000 or more.....	45	75,832	45	42,067	45	99,516	45	69,359
Grantmaking-nonoperating trusts								
Total.....	2,691	182,196	2,664	133,922	2,633	231,668	2,691	160,338
Zero or unreported.....	32	1,738	32	-1,553	*29	*125	32	1,717
\$1 under \$100,000.....	815	3,791	793	51	768	2,923	815	3,364
\$100,000 under \$500,000.....	1,035	19,124	1,031	4,588	1,031	20,000	1,035	16,738
\$500,000 under \$1,000,000.....	316	13,894	316	5,860	316	16,460	316	11,526
\$1,000,000 under \$10,000,000.....	450	69,028	449	82,319	446	92,978	450	58,560
\$10,000,000 or more.....	44	74,621	44	42,657	44	99,181	44	68,433
Grantmaking-operating trusts								
Total.....	*14	*2,258	*14	*-1,244	*14	*399	*14	*1,964
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*1,006	*10	*-652	*10	*31	*10	*1,004
\$100,000 under \$500,000.....	*4	*42	*4	*-1	*4	*33	*4	*34
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	--	--	--	--	--	--	--	--
\$10,000,000 or more.....	1	1,211	1	-591	1	335	1	926

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 2.--All 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets--Continued

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

Type of trust, size of fair market value of total assets	Contributions, gifts, and grants paid ²		Excise tax on net investment income				
	Number of returns	Amount	Total	Domestic trusts		Foreign trusts	
				Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)
ALL CHARITABLE TRUSTS							
Total	2,706	154,636	4,340	2,929	4,334	4	5
Zero or unreported.....	32	1,703	4	36	4	--	--
\$1 under \$100,000.....	825	4,101	56	964	56	--	--
\$100,000 under \$500,000.....	1,038	15,780	380	1,078	380	--	--
\$500,000 under \$1,000,000.....	316	11,020	308	323	308	--	--
\$1,000,000 under \$10,000,000.....	450	55,627	1,640	482	1,634	4	5
\$10,000,000 or more.....	45	66,405	1,953	47	1,953	--	--
Nonoperating trusts							
Total	2,691	153,011	4,315	2,898	4,310	4	5
Zero or unreported.....	32	1,703	4	36	4	--	--
\$1 under \$100,000.....	815	3,098	55	954	55	--	--
\$100,000 under \$500,000.....	1,035	15,746	379	1,070	379	--	--
\$500,000 under \$1,000,000.....	316	11,020	303	319	303	--	--
\$1,000,000 under \$10,000,000.....	450	55,627	1,628	473	1,623	4	5
\$10,000,000 or more.....	44	65,817	1,946	46	1,946	--	--
Operating trusts							
Total	*14	*1,625	25	30	25	--	--
Zero or unreported.....	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*1,003	*1	*10	*1	--	--
\$100,000 under \$500,000.....	*4	*34	*1	*7	*1	--	--
\$500,000 under \$1,000,000.....	--	--	*5	*4	*5	--	--
\$1,000,000 under \$10,000,000.....	--	--	12	9	12	--	--
\$10,000,000 or more.....	1	589	7	1	7	--	--
GRANTMAKING CHARITABLE TRUSTS							
Total	2,706	154,636	3,943	2,702	3,938	4	5
Zero or unreported.....	32	1,703	2	32	2	--	--
\$1 under \$100,000.....	825	4,101	53	825	53	--	--
\$100,000 under \$500,000.....	1,038	15,780	368	1,038	368	--	--
\$500,000 under \$1,000,000.....	316	11,020	303	316	303	--	--
\$1,000,000 under \$10,000,000.....	450	55,627	1,569	446	1,563	4	5
\$10,000,000 or more.....	45	66,405	1,649	45	1,649	--	--
Grantmaking-nonoperating trusts							
Total	2,691	153,011	3,935	2,688	3,930	4	5
Zero or unreported.....	32	1,703	2	32	2	--	--
\$1 under \$100,000.....	815	3,098	52	815	52	--	--
\$100,000 under \$500,000.....	1,035	15,746	368	1,035	368	--	--
\$500,000 under \$1,000,000.....	316	11,020	303	316	303	--	--
\$1,000,000 under \$10,000,000.....	450	55,627	1,569	446	1,563	4	5
\$10,000,000 or more.....	44	65,817	1,642	44	1,642	--	--
Grantmaking-operating trusts							
Total	*14	*1,625	*8	*14	*8	--	--
Zero or unreported.....	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*1,003	*1	*10	*1	--	--
\$100,000 under \$500,000.....	*4	*34	*1	*4	*1	--	--
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	--	--	--	--	--	--	--
\$10,000,000 or more.....	1	589	7	1	7	--	--

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 2.--All 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets--Continued

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

Type of trust, size of fair market value of total assets	Total assets (book value)		Investments in securities (book value)							
			Total		Government obligations		Corporate stock		Corporate bonds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
ALL CHARITABLE TRUSTS										
Total	2,880	2,417,064	1,814	1,629,008	958	391,688	1,451	882,933	831	354,387
Zero or unreported.....	*4	*824	*4	*757	--	--	*4	*374	*4	*383
\$1 under \$100,000.....	943	34,958	460	15,186	166	4,272	296	7,520	159	3,395
\$100,000 under \$500,000.....	1,078	219,222	666	102,071	342	23,797	523	53,547	301	24,728
\$500,000 under \$1,000,000.....	323	177,321	204	86,664	143	25,872	190	45,117	121	15,675
\$1,000,000 under \$10,000,000.....	486	978,108	434	672,848	273	166,034	396	402,694	215	104,120
\$10,000,000 or more.....	47	1,006,632	46	751,482	33	171,713	43	373,682	32	206,087
Nonoperating trusts										
Total	2,849	2,391,162	1,800	1,621,251	953	390,072	1,438	879,472	821	351,707
Zero or unreported.....	*4	*824	*4	*757	--	--	*4	*374	*4	*383
\$1 under \$100,000.....	933	34,652	457	15,106	166	4,272	292	7,439	159	3,395
\$100,000 under \$500,000.....	1,070	218,142	662	101,576	342	23,797	520	53,319	297	24,459
\$500,000 under \$1,000,000.....	319	174,511	200	84,526	140	25,692	186	44,660	117	14,173
\$1,000,000 under \$10,000,000.....	477	963,103	432	670,104	271	164,597	394	402,225	213	103,282
\$10,000,000 or more.....	46	999,930	45	749,182	33	171,713	42	371,454	31	206,015
Operating trusts										
Total	30	25,902	13	7,757	*6	*1,616	*13	*3,461	*10	*26,80
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*305	3	*80	--	--	*3	*80	--	--
\$100,000 under \$500,000.....	*7	*1080	*4	*496	--	--	*4	*227	*4	*268
\$500,000 under \$1,000,000.....	*4	*2809	*4	*2,138	*4	*179	*4	*457	*4	*1502
\$1,000,000 under \$10,000,000.....	9	15,005	2	2,744	2	1,436	2	469	2	838
\$10,000,000 or more.....	1	6,702	1	2,300	--	--	1	2,228	1	72
GRANTMAKING CHARITABLE TRUSTS										
Total	2,674	2,266,776	1,712	1,514,421	905	359,585	1,373	841,611	779	313,226
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	825	31,792	412	14,007	150	3,861	267	6,917	146	3,229
\$100,000 under \$500,000.....	1,038	209,974	652	100,372	335	23,419	512	53,104	293	23,849
\$500,000 under \$1,000,000.....	316	171,314	197	81,450	136	24,346	183	42,931	117	14,173
\$1,000,000 under \$10,000,000.....	450	924,697	407	644,170	251	156,956	370	389,341	191	97,874
\$10,000,000 or more.....	45	928,999	44	674,422	32	151,003	41	349,318	31	174,101
Grantmaking-nonoperating trusts										
Total	2,659	2,259,228	1,707	1,512,041	905	359,585	1,369	839,302	778	313,154
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	815	31,487	409	13,927	150	3,861	263	6,837	146	3,229
\$100,000 under \$500,000.....	1,035	209,434	652	100,372	335	23,419	512	53,104	293	23,849
\$500,000 under \$1,000,000.....	316	171,314	197	81,450	136	24,346	183	42,931	117	14,173
\$1,000,000 under \$10,000,000.....	450	924,697	407	644,170	251	156,956	370	389,341	191	97,874
\$10,000,000 or more.....	44	922,297	43	672,122	32	151,003	40	347,090	30	174,029
Grantmaking-operating trusts										
Total	*14	*7548	*4	*2,380	--	--	*4	*2,308	1	72
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*305	*3	*80	--	--	*3	*80	--	--
\$100,000 under \$500,000.....	*4	*540	--	--	--	--	--	--	--	--
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	--	--	--	--	--	--	--	--	--	--
\$10,000,000 or more.....	1	6,702	1	2,300	--	--	1	2,228	1	72

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 2.--All 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets--Continued

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

Type of trust, size of fair market value of total assets	Total assets (fair market value)		Investments in securities (fair market value)							
	Number of returns	Amount	Total		Government obligations		Corporate stock		Corporate bonds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
ALL CHARITABLE TRUSTS										
Total.....	2,897	3,130,730	1,810	2,174,484	965	413,858	1,451	1,379,155	820	381,472
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	964	38,899	460	17,132	166	4,482	296	8,920	159	3,730
\$100,000 under \$500,000.....	1,078	267,241	666	130,373	346	25,198	526	77,876	297	27,299
\$500,000 under \$1,000,000.....	323	232,048	204	114,464	143	27,176	190	70,799	121	16,488
\$1,000,000 under \$10,000,000.....	486	1,239,955	434	866,089	277	175,914	396	578,162	212	112,012
\$10,000,000 or more.....	47	1,352,587	46	1,046,426	33	181,087	43	643,398	32	221,942
Nonoperating trusts										
Total.....	2,866	3,093,173	1,797	2,163,905	959	412,197	1,437	1,372,909	810	378,800
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	954	38,591	457	17,052	166	4,482	292	8,840	159	3,730
\$100,000 under \$500,000.....	1,070	266,116	662	129,875	346	25,198	523	77,659	294	27,019
\$500,000 under \$1,000,000.....	319	229,175	200	112,262	140	26,985	186	70,302	117	14,975
\$1,000,000 under \$10,000,000.....	477	1,223,114	432	863,271	275	174,444	394	577,659	210	111,167
\$10,000,000 or more.....	46	1,336,177	45	1,041,444	33	181,087	42	638,449	31	221,908
Operating trusts										
Total.....	30	37,557	*13	*10,579	*6	*1,661	*13	*6,246	*10	*2,672
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*308	*3	*80	--	--	*3	*80	--	--
\$100,000 under \$500,000.....	*7	*1,125	*4	*497	--	--	*4	*217	*4	*280
\$500,000 under \$1,000,000.....	*4	*2672	*4	*2,201	*4	*191	*4	*497	*4	*1,513
\$1,000,000 under \$10,000,000.....	9	16,841	2	2,818	2	1,470	2	503	2	845
\$10,000,000 or more.....	1	16,410	1	4,982	--	--	1	4,949	1	33
GRANTMAKING CHARITABLE TRUSTS										
Total.....	2,674	2,951,247	1,712	2,038,953	912	380,463	1,376	1,319,459	772	339,032
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	825	35,543	412	15,818	150	4,072	267	8,202	146	3,544
\$100,000 under \$500,000.....	1,038	256,142	652	127,985	338	24,817	516	76,862	290	26,305
\$500,000 under \$1,000,000.....	316	225,638	197	108,847	136	25,615	183	68,256	117	14,975
\$1,000,000 under \$10,000,000.....	450	1,172,864	407	830,831	255	166,520	370	558,788	188	105,523
\$10,000,000 or more.....	45	1,261,060	44	955,473	32	159,438	41	607,351	31	188,684
Grantmaking-nonoperating trusts										
Total.....	2,659	2,933,946	1,707	2,033,891	912	380,463	1,372	1,314,430	771	338,999
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	815	35,236	409	15,737	150	4,072	263	8,121	146	3,544
\$100,000 under \$500,000.....	1,035	255,558	652	127,985	338	24,817	516	76,862	290	26,305
\$500,000 under \$1,000,000.....	316	225,638	197	108,847	136	25,615	183	68,256	117	14,975
\$1,000,000 under \$10,000,000.....	450	1,172,864	407	830,831	255	166,520	370	558,788	188	105,523
\$10,000,000 or more.....	44	1,244,650	43	950,491	32	159,438	40	602,402	30	188,651
Grantmaking-operating trusts										
Total.....	*14	*17,301	*4	*5,062	--	--	*4	*5,029	1	33
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*308	*3	*80	--	--	*3	*80	--	--
\$100,000 under \$500,000.....	*4	*584	--	--	--	--	--	--	--	--
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	--	--	--	--	--	--	--	--	--	--
\$10,000,000 or more.....	1	16,410	1	4,982	--	--	1	4,949	1	33

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 2.--All 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets--Continued

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

Type of trust, size of fair market value of total assets	Net worth (book value)		Minimum investment return		Distributable amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)
ALL CHARITABLE TRUSTS						
Total	2,876	2,407,824	2,888	147,795	2,850	134,891
Zero or unreported.....	*4	*824	36	107	36	103
\$1 under \$100,000.....	940	34,844	923	1,872	906	1,812
\$100,000 under \$500,000.....	1,078	218,947	1,074	12,908	1,067	12,497
\$500,000 under \$1,000,000.....	323	176,859	323	11,219	319	10,727
\$1,000,000 under \$10,000,000.....	486	972,318	486	58,528	477	55,738
\$10,000,000 or more.....	47	1,004,033	47	63,162	45	54,014
Nonoperating trusts						
Total	2,846	2,385,829	2,857	146,415	2,850	134,891
Zero or unreported.....	*4	*824	36	107	36	103
\$1 under \$100,000.....	930	34,539	913	1,867	906	1,812
\$100,000 under \$500,000.....	1,070	217,867	1,067	12,853	1,067	12,497
\$500,000 under \$1,000,000.....	319	174,239	319	11,087	319	10,727
\$1,000,000 under \$10,000,000.....	477	959,157	477	58,019	477	55,738
\$10,000,000 or more.....	46	999,204	46	62,483	45	54,014
Operating trusts						
Total	30	21,995	30	1,380	N/A	N/A
Zero or unreported.....	--	--	--	--	N/A	N/A
\$1 under \$100,000.....	*10	*305	*10	*5	N/A	N/A
\$100,000 under \$500,000.....	*7	*1,080	*7	*54	N/A	N/A
\$500,000 under \$1,000,000.....	*4	*2,619	*4	*132	N/A	N/A
\$1,000,000 under \$10,000,000.....	9	13,161	9	509	N/A	N/A
\$10,000,000 or more.....	1	4,829	1	679	N/A	N/A
GRANTMAKING CHARITABLE TRUSTS						
Total	2,670	2,259,864	2,685	139,620	2,668	131,006
Zero or unreported.....	--	--	32	50	32	49
\$1 under \$100,000.....	822	31,678	804	1,722	791	1,666
\$100,000 under \$500,000.....	1,038	209,840	1,038	12,432	1,035	12,071
\$500,000 under \$1,000,000.....	316	171,043	316	10,904	316	10,510
\$1,000,000 under \$10,000,000.....	450	920,768	450	55,849	450	53,905
\$10,000,000 or more.....	45	926,535	45	58,662	44	52,804
Grantmaking-nonoperating trusts						
Total	2,656	2,254,189	2,671	138,907	2,668	131,006
Zero or unreported.....	--	--	32	50	32	49
\$1 under \$100,000.....	812	31,373	795	1,717	791	1,666
\$100,000 under \$500,000.....	1,035	209,300	1,035	12,404	1,035	12,071
\$500,000 under \$1,000,000.....	316	171,043	316	10,904	316	10,510
\$1,000,000 under \$10,000,000.....	450	920,768	450	55,849	450	53,905
\$10,000,000 or more.....	44	921,706	44	57,983	44	52,804
Grantmaking-operating trusts						
Total	*14	*5,675	*14	*713	N/A	N/A
Zero or unreported.....	--	--	--	--	N/A	N/A
\$1 under \$100,000.....	*10	*305	*10	*5	N/A	N/A
\$100,000 under \$500,000.....	*4	*540	*4	*29	N/A	N/A
\$500,000 under \$1,000,000.....	--	--	--	--	N/A	N/A
\$1,000,000 under \$10,000,000.....	--	--	--	--	N/A	N/A
\$10,000,000 or more.....	1	4,829	1	679	N/A	N/A

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 2.--All 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets--Continued

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

Type of trust, size of fair market value of total assets	Qualifying distributions		Undistributed income for 1992		Excess distributions carryover to 1993	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)
ALL CHARITABLE TRUSTS						
Total.....	2,838	166,331	804	29,578	2,071	160,042
Zero or unreported.....	36	1,718	*4	*35	32	1,812
\$1 under \$100,000.....	908	4,653	211	192	722	8,141
\$100,000 under \$500,000.....	1,056	16,794	300	2,183	767	18,133
\$500,000 under \$1,000,000.....	316	11,526	86	1,289	233	10,813
\$1,000,000 under \$10,000,000.....	476	61,918	188	14,011	287	47,431
\$10,000,000 or more.....	47	69,722	15	11,867	30	73,712
Nonoperating trusts						
Total.....	2,823	163,808	804	29,578	2,071	160,042
Zero or unreported.....	36	1,718	*4	*35	32	1,812
\$1 under \$100,000.....	898	3,650	211	192	722	8,141
\$100,000 under \$500,000.....	1,052	16,759	300	2,183	767	18,133
\$500,000 under \$1,000,000.....	316	11,526	86	1,289	233	10,813
\$1,000,000 under \$10,000,000.....	475	61,358	188	14,011	287	47,431
\$10,000,000 or more.....	46	68,796	15	11,867	30	73,712
Operating trusts						
Total.....	*15	*2,524	N/A	N/A	N/A	N/A
Zero or unreported.....	--	--	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	*10	*1,004	N/A	N/A	N/A	N/A
\$100,000 under \$500,000.....	*4	*34	N/A	N/A	N/A	N/A
\$500,000 under \$1,000,000.....	--	--	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	1	559	N/A	N/A	N/A	N/A
\$10,000,000 or more.....	1	926	N/A	N/A	N/A	N/A
GRANTMAKING CHARITABLE TRUSTS						
Total.....	2,706	163,976	683	26,958	1,986	159,269
Zero or unreported.....	32	1,717	--	--	32	1,812
\$1 under \$100,000.....	825	4,368	157	134	638	7,419
\$100,000 under \$500,000.....	1,038	16,772	268	1,823	767	18,133
\$500,000 under \$1,000,000.....	316	11,526	82	1,073	233	10,813
\$1,000,000 under \$10,000,000.....	450	60,231	162	12,912	286	47,381
\$10,000,000 or more.....	45	69,361	14	11,016	30	73,712
Grantmaking-nonoperating trusts						
Total.....	2,691	162,012	683	26,958	1,986	159,269
Zero or unreported.....	32	1,717	--	--	32	1,812
\$1 under \$100,000.....	815	3,364	157	134	638	7,419
\$100,000 under \$500,000.....	1,035	16,738	268	1,823	767	18,133
\$500,000 under \$1,000,000.....	316	11,526	82	1,073	233	10,813
\$1,000,000 under \$10,000,000.....	450	60,231	162	12,912	286	47,381
\$10,000,000 or more.....	44	68,435	14	11,016	30	73,712
Grantmaking-operating trusts						
Total.....	*14	*1,964	N/A	N/A	N/A	N/A
Zero or unreported.....	--	--	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	*10	*1,004	N/A	N/A	N/A	N/A
\$100,000 under \$500,000.....	*4	*34	N/A	N/A	N/A	N/A
\$500,000 under \$1,000,000.....	--	--	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	--	--	N/A	N/A	N/A	N/A
\$10,000,000 or more.....	1	926	N/A	N/A	N/A	N/A

N/A - not applicable.

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

¹ Less than \$500.

² The data shown in columns 18 and 19 are based on the amount of contributions, gifts, and grants that foundations actually disbursed for charitable purposes for 1992 using the cash receipts and disbursements method of accounting. These amounts differ somewhat from those reported as contributions, gifts, and grants paid shown in the income statement (Table 4) because foundations may use either the cash receipts and disbursements or the accrual method of accounting.

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

Private Foundations and Charitable Trusts, 1992

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

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

Item	Total	Size of fair market value of total assets							
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	42,428	1,137	14,733	15,941	8,531	1,180	428	237	239
Total revenue.....	23,566,388	91,606	386,638	1,367,283	4,036,788	2,613,958	2,236,590	1,910,967	10,922,557
Contributions, gifts, and grants received.....	7,902,873	87,286	342,929	925,103	1,851,583	1,037,506	908,538	653,443	2,096,484
Interest on savings and temporary cash investments.....	989,956	3,762	8,843	63,848	195,178	118,141	85,124	96,756	418,304
Dividends and interest from securities.....	6,631,079	2,971	10,190	197,436	925,386	635,331	533,788	599,811	3,726,166
Gross rents.....	236,649	--	*1,059	14,966	49,758	18,395	30,480	19,694	102,296
Net gain (less loss) from sales of assets.....	6,733,267	-2,526	13,960	113,900	758,618	583,392	494,953	492,769	4,278,202
Gross profit (less loss) from business activities.....	47,956	*-17	1,576	*608	5,982	8,444	26,025	2,203	3,135
Other income.....	1,024,604	*130	8,082	51,420	250,282	212,749	157,682	46,290	297,969
Total expenses.....	14,498,073	150,822	433,082	1,001,959	2,570,423	1,757,848	1,159,315	1,148,059	6,276,556
Contributions, gifts, and grants paid.....	11,382,837	118,002	322,888	841,262	1,920,316	1,345,255	849,552	904,961	5,080,600
Compensation of officers.....	293,045	*244	10,647	16,069	66,188	40,959	34,000	25,088	99,850
Other salaries and wages.....	600,713	*3	18,706	21,212	139,696	96,001	50,458	40,340	234,297
Pension plans and employee benefits.....	156,478	--	1,319	1,851	19,448	18,893	12,670	13,167	89,131
Legal fees.....	73,428	518	4,339	7,785	19,041	9,554	5,303	6,083	20,807
Accounting fees.....	64,657	425	4,392	11,078	22,062	8,800	5,027	5,029	7,844
Other professional fees.....	421,700	*153	6,048	15,195	67,629	46,908	35,967	38,610	211,190
Interest.....	56,627	*5	587	6,520	24,778	5,710	8,273	2,422	8,332
Taxes.....	269,350	82	3,173	11,028	46,307	34,037	30,893	24,647	119,184
Depreciation and depletion.....	142,617	*8	1,468	6,749	25,998	18,932	21,373	12,269	55,820
Occupancy.....	181,344	*11	17,853	12,567	35,931	18,660	14,143	12,906	69,274
Travel, conferences, and meetings.....	92,517	--	8,577	5,082	10,429	7,434	5,487	5,426	50,083
Printing and publications.....	43,812	47	2,974	4,723	3,055	3,013	1,493	2,464	26,044
Other expenses.....	718,943	31,325	30,122	40,835	169,544	103,694	84,674	54,648	204,101
Excess of revenue (less loss) over expenses.....	9,068,314	-59,216	-46,454	365,324	1,466,365	856,110	1,077,275	762,908	4,646,001
Excess of revenue.....	10,893,354	*4,396	47,116	604,875	1,867,130	1,169,023	1,198,939	956,799	5,045,078
Loss.....	1,825,041	63,611	93,570	239,551	400,765	312,913	121,663	193,890	399,077
Total assets (fair market value).....	192,207,531	--	443,117	5,981,293	25,921,651	18,194,523	14,771,809	16,362,363	110,532,775
Cash, total.....	14,854,724	--	239,324	1,457,116	3,304,268	1,458,574	1,134,401	1,224,628	6,036,413
Non-interest bearing accounts.....	2,114,095	--	82,087	281,604	501,902	209,542	64,384	117,575	857,001
Savings and temporary cash investments.....	12,740,629	--	157,237	1,175,512	2,802,367	1,249,031	1,070,017	1,107,053	5,179,412
Accounts receivable, net.....	584,574	--	1,801	37,636	79,888	83,949	35,000	47,435	298,865
Pledges receivable, net.....	59,405	--	*290	*2,094	36,348	12,502	994	7,135	43
Grants receivable.....	114,706	--	--	*155	63,002	22,892	13,124	15,505	28
Receivables due from disqualified persons.....	25,062	--	*706	*5	*23,299	541	183	72	256
Other notes and loans receivable.....	1,592,711	--	2,677	150,632	273,194	138,004	51,301	64,531	912,372
Inventories.....	25,755	--	2,441	*1,494	7,144	3,430	1,957	854	8,435
Prepaid expenses and deferred charges.....	192,602	--	305	1,574	41,036	10,374	16,408	14,129	108,775
Investments, total.....	168,449,004	--	164,531	3,865,911	20,560,260	15,460,380	12,931,168	14,488,530	100,978,224
Securities, total.....	144,378,998	--	130,585	3,305,247	18,537,424	13,574,290	11,312,084	12,828,197	84,691,169
Government obligations.....	30,519,768	--	32,150	755,946	4,942,721	3,293,743	2,890,707	3,338,103	15,266,400
Corporate stock.....	95,190,351	--	77,476	1,980,515	10,545,703	8,096,689	6,653,592	7,543,135	60,293,241
Corporate bonds.....	18,668,879	--	20,959	568,786	3,049,001	2,183,858	1,767,786	1,946,959	9,131,529
Land, buildings, and equipment (less accumulated depreciation).....	3,240,500	--	*3,369	84,156	529,254	290,684	423,031	277,667	1,632,340
Mortgage loans.....	875,162	--	3,503	47,756	147,460	107,250	100,162	105,252	363,780
Other investments.....	19,954,344	--	27,074	428,751	1,346,122	1,488,156	1,095,891	1,277,414	14,290,935
Charitable-purpose land, buildings, and equipment (less accumulated depreciation).....	3,571,034	--	13,145	267,109	863,411	711,108	356,547	219,205	1,140,508
Other assets.....	2,737,951	--	17,897	197,565	669,799	292,768	230,725	280,340	1,048,857

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

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

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

Item	Total	Size of fair market value of total assets							
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total assets (book value).....	154,007,992	*43,507	428,532	5,341,314	21,831,258	14,562,306	11,772,796	13,329,900	86,698,379
Cash, total.....	14,791,475	*4,714	239,377	1,460,279	3,303,660	1,453,241	1,115,138	1,194,724	6,020,343
Non-interest bearing accounts.....	2,097,628	*4,607	82,160	279,812	502,946	204,861	64,202	114,856	844,184
Savings and temporary cash investments.....	12,693,847	*107	157,217	1,180,467	2,800,714	1,248,380	1,050,936	1,079,868	5,176,159
Accounts receivable, net.....	570,992	--	1,801	37,892	77,765	76,562	35,000	47,435	294,538
Pledges receivable, net.....	58,959	--	*290	*2,094	35,876	12,502	1,020	7,135	43
Grants receivable.....	115,454	--	--	*864	63,002	22,892	13,124	15,505	67
Receivables due from disqualified persons.....	25,114	--	*706	*5	*23,361	531	183	72	256
Other notes and loans receivable.....	1,666,172	*1,702	2,677	150,789	285,679	137,591	50,192	67,821	969,721
Inventories.....	21,482	--	2,460	*1,465	7,137	3,197	1,949	854	4,421
Prepaid expenses and deferred charges.....	197,875	--	315	10,057	40,025	10,583	16,508	14,199	106,188
Investments, total.....	131,074,161	*37,002	150,506	3,266,814	16,665,575	12,014,320	10,053,923	11,517,351	77,368,670
Securities, total.....	111,429,857	*36,806	116,570	2,754,699	14,937,794	10,354,924	8,756,762	10,223,920	64,248,381
Government obligations.....	29,267,210	--	30,568	725,746	4,666,794	3,129,476	2,714,080	3,133,741	14,866,806
Corporate stock.....	64,308,074	*36,600	63,378	1,484,915	7,411,145	5,217,975	4,388,891	5,217,969	40,487,201
Corporate bonds.....	17,854,573	*206	22,624	544,039	2,859,855	2,007,473	1,653,791	1,872,210	8,894,374
Land, buildings, and equipment (less accumulated depreciation).....	2,281,239	--	*2,968	54,816	375,800	234,437	249,480	160,922	1,202,816
Mortgage loans.....	854,440	--	3,493	52,010	135,993	112,132	99,413	105,253	346,146
Other investments.....	16,508,624	*195	27,476	405,288	1,215,988	1,312,826	948,267	1,027,255	11,571,328
Charitable-purpose land, buildings, and equipment (less accumulated depreciation).....	3,053,079	*40	13,506	252,861	763,439	538,256	287,660	209,200	988,115
Other assets.....	2,433,223	*49	16,894	158,193	565,738	292,629	198,099	255,604	946,016
Total liabilities (book value).....	6,775,987	*117	29,188	205,255	666,882	406,115	369,803	342,849	4,755,779
Net worth (book value).....	147,232,004	*43,390	399,344	5,136,059	21,164,376	14,156,191	11,402,994	12,987,051	81,942,600
Total assets, beginning-of-year (book value)....	145,330,532	198,567	474,551	4,915,085	20,178,908	13,550,356	11,055,187	12,492,139	82,465,739
Investments in securities, beginning-of-year (book value).....	104,256,705	108,939	132,260	2,518,345	13,544,391	8,415,865	8,203,345	9,607,615	60,725,945
Government obligations.....	29,507,635	*14,819	34,143	738,926	4,600,953	3,126,666	2,715,204	3,137,448	15,139,476
Corporate stock.....	58,172,603	59,380	75,711	1,247,542	6,442,795	4,467,667	3,885,991	4,704,546	37,288,971
Corporate bonds.....	16,576,467	*34,741	22,406	531,877	2,500,643	1,821,532	1,602,149	1,765,620	8,297,498

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

† The data in this row are based on the amount of contributions, gifts, and grants paid as reported on the income statement portion of the return. These amounts differ somewhat from the contributions, gifts, and grants paid in columns 18 and 19 of Table 1, which are calculated using the cash receipts and disbursements method of accounting.

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

Private Foundations and Charitable Trusts, 1992

Table 4.--All 4947(a)(1) Charitable Trusts: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets

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

Item	Total	Size of fair market value of total assets					
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	2,932	36	964	1,078	323	486	47
Total revenue.....	346,797	280	5,178	24,988	20,078	162,664	133,609
Contributions, gifts, and grants received.....	63,265	*(')	2,024	3,078	3,024	51,333	3,806
Interest on savings and temporary cash investments.....	15,466	10	332	1,865	1,030	4,980	7,248
Dividends and interest from securities.....	120,056	*87	1,692	10,582	9,954	51,980	45,760
Gross rents.....	5,440	--	*21	625	*308	2,533	1,953
Net gain (less loss) from sales of assets.....	126,066	*183	907	8,481	4,729	44,756	67,010
Gross profit (less loss) from business activities.....	*15	--	--	--	*9	6	--
Other income.....	16,487	*(')	202	355	1,024	7,074	7,831
Total expenses.....	191,202	1,741	5,115	19,558	14,083	73,678	77,026
Contributions, gifts, and grants paid ²	154,274	1,703	4,102	15,392	11,025	55,816	66,236
Compensation of officers.....	15,560	*16	364	2,381	1,789	7,135	3,875
Other salaries and wages.....	1,371	--	--	*2	--	1,100	269
Pension plans and employee benefits.....	*318	--	--	--	--	281	37
Legal fees.....	1,705	*11	34	233	49	609	768
Accounting fees.....	1,632	*2	165	428	203	619	216
Other professional fees.....	3,894	*1	42	269	326	1,654	1,603
Interest.....	190	--	*1	*35	*(')	31	124
Taxes.....	5,877	*4	84	550	462	2,448	2,329
Depreciation and depletion.....	823	--	--	*26	*84	589	123
Occupancy.....	548	--	*55	--	--	357	136
Travel, conferences, and meetings.....	1,080	--	*(')	*1	*(')	899	180
Printing and publications.....	94	*(')	10	10	6	62	6
Other expenses.....	3,837	*4	258	230	140	2,078	1,126
Excess of revenue (less loss) over expenses.....	155,594	*-1,461	64	5,430	5,994	88,985	56,583
Excess of revenue.....	177,241	*135	1,908	10,624	7,117	95,228	62,229
Loss.....	21,647	*1,597	1,844	5,194	1,122	6,243	5,646
Total assets (fair market value).....	3,130,730	--	38,899	267,241	232,048	1,239,955	1,352,587
Cash, total.....	225,511	--	5,955	32,758	13,417	96,663	76,719
Non-interest bearing accounts.....	31,842	--	1,538	4,185	1,107	19,012	6,000
Savings and temporary cash investments.....	193,669	--	4,418	28,573	12,310	77,650	70,718
Accounts receivable, net.....	3,029	--	*27	*153	*179	2,504	167
Pledges receivable, net.....	--	--	--	--	--	--	--
Grants receivable.....	--	--	--	--	--	--	--
Receivables due from disqualified persons.....	*35	--	--	--	35	--	--
Other notes and loans receivable.....	33,970	--	*450	*2,991	*69	5,531	24,928
Inventories.....	*335	--	--	--	--	335	--
Prepaid expenses and deferred charges.....	748	--	*1	*10	*14	579	144
Investments, total.....	2,637,584	--	27,633	174,942	174,183	1,057,344	1,203,482
Securities, total.....	2,174,484	--	17,132	130,373	114,464	866,089	1,046,426
Government obligations.....	413,858	--	4,482	25,198	27,176	175,914	181,087
Corporate stock.....	1,379,155	--	8,920	77,876	70,799	578,162	643,398
Corporate bonds.....	381,472	--	3,730	27,299	16,488	112,012	221,942
Land, buildings, and equipment (less accumulated depreciation).....	36,908	--	--	*1,641	*400	21,418	13,449
Mortgage loans.....	10,427	--	*6	*564	*839	8,973	44
Other investments.....	415,765	--	10,494	42,365	58,479	160,865	143,562
Charitable-purpose land, buildings, and equipment (less accumulated depreciation).....	42,625	--	*(')	*3,019	*4,224	14,471	20,910
Other assets.....	186,893	--	4,833	53,368	39,927	62,528	26,237

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1992

Table 4.--All 4947(a)(1) Charitable Trusts: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets--Continued

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

Item	Size of fair market value of total assets						
	Total	Assets Zero or Unreported	\$1 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total assets (book value).....	2,417,064	824	34,958	219,222	177,321	978,108	1,006,632
Cash, total.....	222,828	66	6,057	31,432	13,326	95,226	76,720
Non-interest bearing accounts.....	29,742	--	1,645	4,169	1,099	16,829	6,000
Savings and temporary cash investments.....	193,086	66	4,412	27,263	12,227	78,397	70,720
Accounts receivable, net.....	3,022	--	*20	*153	*179	2,504	167
Pledges receivable, net.....	--	--	--	--	--	--	--
Grants receivable.....	--	--	--	--	--	--	--
Receivables due from disqualified persons.....	*35	--	--	--	*35	--	--
Other notes and loans receivable.....	34,252	--	450	2,991	69	5,813	24,928
Inventories.....	29	--	--	--	--	29	--
Prepaid expenses and deferred charges.....	748	--	*1	*10	*14	579	144
Investments, total.....	2,003,484	*757	24,558	138,808	134,808	817,085	887,468
Securities, total.....	1,629,008	*757	15,186	102,071	86,664	672,848	751,482
Government obligations.....	391,688	--	4,272	23,797	25,872	166,034	171,713
Corporate stock.....	882,933	*374	7,520	53,547	45,117	402,694	373,682
Corporate bonds.....	354,387	*383	3,395	24,728	15,675	104,120	206,087
Land, buildings, and equipment (less accumulated depreciation).....	18,372	--	--	*953	*757	12,238	4,424
Mortgage loans.....	10,425	--	*6	*564	*839	8,971	44
Other investments.....	345,679	--	9,366	35,219	46,548	123,029	131,518
Charitable-purpose land, buildings, and equipment (less accumulated depreciation).....	19,234	--	*1	*1,647	*1,649	9,137	6,801
Other assets.....	133,432	--	3,872	44,182	27,239	47,735	10,404
Total liabilities (book value).....	9,240	--	*114	275	462	5,790	2,599
Net worth (book value).....	2,407,824	*824	34,844	218,947	176,859	972,318	1,004,033
Total assets, beginning-of-year (book value).....	2,248,072	2,541	34,719	207,305	171,168	897,195	935,145
Investments in securities, beginning-of-year (book value).....	1,480,379	*1778	15,002	94,354	89,370	594,191	685,685
Government obligations.....	385,944	*192	4,206	24,042	28,941	161,071	167,491
Corporate stock.....	801,545	*888	7,496	47,106	42,918	343,394	359,743
Corporate bonds.....	292,891	*698	3,300	23,207	17,511	89,725	158,450

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

¹ Less than \$500.

² The data in this row are based on the amount of contributions, gifts, and grants paid as reported on the income statement portion of the return. These amounts differ somewhat from the contributions, gifts, and grants paid in columns 18 and 19 of Table 2, which are calculated using the cash receipts and disbursements method of accounting.

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