

Charities and Other Tax-Exempt Organizations, 1997

by Paul Arnsberger

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code section 501(c)(3) filed nearly 199,000 information returns and reported \$1.4 trillion in assets for 1997, increases of 4 percent and 11 percent, respectively, from the previous year. Total revenue rose 7 percent to \$754.6 billion, and total expenses showed a 6-percent increase to \$677.1 billion [1]. These statistics exclude private foundations, most organizations with receipts totaling less than \$25,000, as well as most churches and certain other types of religious organizations.

Data for other organizations receiving tax-exempt status under Code sections 501(c)(4) through (9) are also presented in this article. Such organizations are generally diverse both in function and financial character. For 1997, voluntary employee benefit associations, exempt under Code section 501(c)(9), reported assets of \$94.8 billion and revenue of \$85.4 billion, larger amounts than those registered by organizations classified under each of the Code sections 501(c)(4) through (8).

The statistics for charities and other tax-exempt organizations reported in this article are based on data compiled from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990-EZ, the short form version of this information return. The latter form may be completed by smaller organizations, those with end-of-year assets of less than \$250,000 and gross receipts of \$25,000 to \$100,000; only condensed income statements and balance sheets are included for filers of Form 990-EZ. Forms 990-EZ accounted for 25 percent of the returns filed by organizations exempt under Code sections 501(c)(3) through (9) for 1997.

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

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

foster national or international amateur sports competition, prevent cruelty to children or animals, or test for public safety. The activities of nonprofit organizations are limited in that they must further one or more of the purposes for which they were granted tax-exempt status. Examples of these "charitable" organizations include nonprofit hospitals, educational institutions, youth organizations, community fundraising campaigns, public charities, local housing organizations, historical societies, and environmental preservation groups. Organizations may not distribute net earnings to a private shareholder or individual. Participation by an exempt organization in activities that can influence legislation, or in a political campaign on behalf of, or in opposition to, any candidate, is also restricted. Generally, contributions to the organization are tax deductible [2].

Of the 580,416 active nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) under Code section 501(c)(3), there were 198,957 returns filed for accounting periods that began in 1997 [3]. Those not required to file included churches and certain other religious organizations, as well as organizations with annual gross receipts totaling less than \$25,000 [4]. Nonprofit private foundations tax-exempt under Code section 501(c)(3) are required to file Form 990-PF, *Return of Private Foundation* [5]. The number of returns filed by nonprofit charitable organizations for 1997 was 4 percent more than for 1996 (Figure A). Form 990-EZ returns represented 22 percent of total returns filed.

Financial Characteristics of Nonprofit Charitable Organizations

Although 65 percent of the returns filed by section 501(c)(3) organizations were filed by organizations with assets of less than \$500,000, these organizations held only 1 percent of the total assets and received 4 percent of total revenue (Figure B). In comparison, larger organizations, those with assets of \$10 million or more, represented less than 6 percent of the returns filed, but accounted for nearly 90 percent of the total asset holdings and 81 percent of the total revenue reported.

Overall, the total assets of nonprofit charitable organizations grew to \$1.4 trillion, an increase of 11 percent over 1996. Cash, savings, and investments were the primary component of assets for these

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Charities and Other Tax-Exempt Organizations, 1997

Figure A

Selected Items for Nonprofit Charitable Organizations, Reporting Years 1996 and 1997

[Money amounts are in millions of dollars]

Item	1996	1997	Percentage increase, 1996-1997
	(1)	(2)	(3)
Number of returns.....	192,059	198,957	3.6
Forms 990.....	149,902	155,330	3.6
Forms 990-EZ.....	42,157	43,627	3.5
Total assets.....	1,293,439	1,438,977	11.3
Total liabilities.....	564,566	624,978	10.7
Total fund balance or net worth.....	728,873	813,998	11.7
Total revenue.....	704,346	754,616	7.1
Program service revenue.....	467,559	486,407	4.0
Contributions, gifts, and grants.....	137,666	146,171	6.2
Membership dues and assessments.....	6,347	6,823	7.5
Other.....	92,774	115,215	24.2
Total expenses.....	637,917	677,143	6.1
Excess of revenue over expenses.....	66,429	77,473	16.6

NOTE: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most churches, and certain other types of religious organizations.

organizations, accounting for 61 percent of the total. Land, buildings, and equipment owned by nonprofits (but not for investment purposes) represented 22 percent of total assets [6].

The nonprofit charitable organizations in this study reported total revenue of \$754.6 billion for 1997. Eighty-one percent of this was generated by organizations with assets over \$10 million (only 6 percent of the population). Program service revenue was the major source of revenue for these organizations. This revenue is comprised of the fees collected by organizations in support of their tax-exempt purposes and includes such income as tuition and fees at educational institutions, hospital patient charges (including Medicare and Medicaid payments), admission fees collected by museums or community performance arts groups, YMCA/YWCA activity fees, and payments received for insurance and retirement coverage by selected pension and annuity funds. Overall, program service revenue totaled \$486.4 billion, a 4-percent increase from 1996. Figure C illustrates the types of revenue received by organizations of different sizes. The largest organiza-

Figure B

Nonprofit Charitable Organizations, by Size of Assets and Revenue Received, Reporting Year 1997

[Money amounts are in millions of dollars]

Asset size	Returns		Total assets		Total revenue		Total fund balance or net worth	
	Number	Percentage of total	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	198,957	100.0	1,438,977	100.0	754,616	100.0	813,998	100.0
Under \$100,000 ¹	79,335	39.9	2,672	0.2	9,662	1.3	1,906	0.2
\$100,000 under \$500,000.....	49,972	25.1	12,395	0.9	19,261	2.6	8,127	1.0
\$500,000 under \$1,000,000.....	19,576	9.8	13,857	1.0	13,520	1.8	10,063	1.2
\$1,000,000 under \$10,000,000.....	38,638	19.4	121,549	8.4	104,335	13.8	77,791	9.6
\$10,000,000 under \$50,000,000.....	7,757	3.9	168,128	11.7	106,195	14.1	107,414	13.2
\$50,000,000 or more.....	3,679	1.8	1,120,375	77.9	501,643	66.5	608,698	74.8
Revenue received								
Total	198,957	100.0	1,438,977	100.0	754,616	100.0	813,998	100.0
Under \$100,000 ²	71,970	36.2	10,662	0.7	3,624	0.5	7,922	1.0
\$100,000 under \$500,000.....	64,639	32.5	33,400	2.3	15,286	2.0	24,556	3.0
\$500,000 under \$1,000,000.....	20,152	10.1	26,929	1.9	14,466	1.9	17,822	2.2
\$1,000,000 under \$10,000,000.....	33,561	16.9	179,219	12.5	103,683	13.7	120,461	14.8
\$10,000,000 under \$50,000,000.....	6,263	3.1	234,791	16.3	127,890	16.9	152,586	18.7
\$50,000,000 or more.....	2,372	1.2	953,975	66.3	489,666	64.9	490,652	60.3

¹ Includes returns with zero assets or assets not reported.

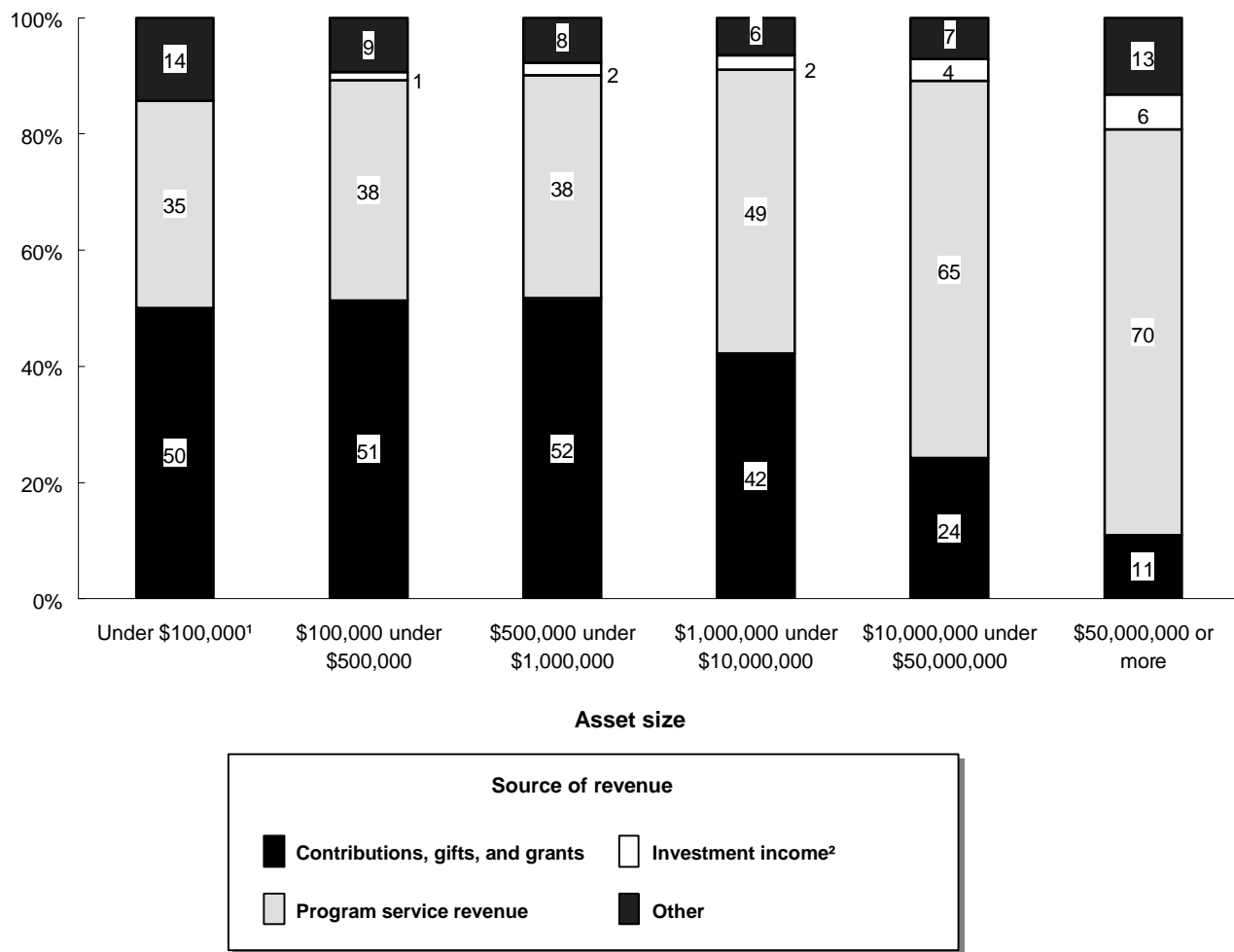
² Includes returns with zero revenue or revenue not reported.

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

Charities and Other Tax-Exempt Organizations, 1997

Figure C

Sources of Nonprofit Charitable Organization Revenue, by Asset Size, Reporting Year 1997



¹ Includes returns with zero assets or assets not reported.

² Includes "interest on savings and temporary cash investments," "dividends and interest from securities," and "other investment income" from Form 990 and "investment income" from Form 990-EZ.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most churches, and certain other types of religious organizations.

tions, those with assets of \$10 million or more, received 69 percent of their total revenue from program service revenue, a larger percentage than organizations with fewer total assets.

Total expenses, as reported on Forms 990 and 990-EZ, rose to \$677.1 billion, a 6-percent increase over 1996. Salaries, other compensation, and employee benefits, the largest expense category for nonprofit charitable organizations, also increased by 6 percent, to \$277.1 billion. Grants and similar amounts

paid accounted for 13 percent of total expenses, a slightly larger portion than in 1996.

On Form 990 (but not included on Form 990-EZ), expenses for nonprofit charitable organizations are distributed among four areas: program services, fundraising, management and general, and payments to affiliates. Briefly, program service expenses are those associated with activities that further an organization's exempt purpose; fundraising expenses are those incurred in soliciting contributions, gifts, and

Charities and Other Tax-Exempt Organizations, 1997

grants; and management and general expenses include those administrative and overhead costs which are not specifically related to program services or fundraising activities. Within these three broad areas are specific categories such as salaries and wages, grants and allocations, professional fees, and occupancy. The fourth area includes payments to organizations closely related to the reporting organizations, such as support and dues payments by local chapters to State and national agencies. Program service expenses accounted for the vast majority (87 percent) of total expenses reported by filers of Form 990; management and general expenses totaled 12 percent; and fundraising expenses and payments to affiliates, combined, accounted for slightly more than 1 percent.

Nonprofit Charitable Organizations Classified by NTEE Codes

The National Taxonomy of Exempt Entities (NTEE) is a classification system developed by the National Center for Charitable Statistics, which classifies organizations by institutional purpose and major programs and activities [7]. The codes are com-

prised of 26 major groups, which are aggregated into 10 program categories, as shown in Figure D. Within each program category, there is a wide diversity in the types of organizations conducting the different functions. The organizations were coded on the basis of information provided on Forms 990 and 990-EZ.

Based on the NTEE classification, health was the dominant program category in terms of revenue, accounting for 52 percent of the total. Organizations in the health category also held the largest portion of total assets (35 percent). This category includes organizations that promote the wellness of individuals, the general treatment and prevention of disease or illness (including mental health and illness), and the medical rehabilitation of the physically disabled. Examples are hospitals; nursing or convalescent facilities; health support services, such as blood banks, organ banks, and emergency medical transport services; health care financing activities; substance abuse treatment services; organizations that study ethics or promote the practice of ethical behavior in medical care and research; health associations active in the prevention or treatment of diseases; and medical research. Just over 85 percent of the total rev-

Figure D

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Reporting Year 1997

[Money amounts are in millions of dollars]

NTEE major category ¹	Number of returns	Total assets	Total liabilities	Total fund balance or net worth	Revenue			Total expenses	Excess of revenue over expenses
					Total	Contributions, gifts, and grants	Program service revenue		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	198,957	1,438,977	624,978	813,998	754,616	146,171	486,407	677,143	77,473
Arts, culture, and humanities.....	20,733	46,718	6,811	39,907	18,622	9,017	4,723	14,252	4,370
Education.....	35,359	404,645	87,223	317,422	144,698	38,112	72,619	111,623	33,075
Environment, animals.....	7,176	15,225	2,815	12,409	6,072	3,145	1,352	4,646	1,426
Health.....	31,359	506,640	225,137	281,503	395,165	28,600	337,014	372,806	22,359
Human services.....	74,398	130,586	62,895	67,691	92,549	38,521	44,339	85,981	6,568
International, foreign affairs.....	1,340	7,590	1,882	5,709	7,252	5,903	823	6,648	604
Mutual, membership benefit.....	751	223,257	209,688	13,570	49,286	148	16,420	48,556	730
Public, societal benefit.....	17,148	91,883	26,356	65,527	34,807	19,016	8,039	27,188	7,618
Religion related.....	10,290	12,276	2,099	10,176	6,098	3,698	1,030	5,377	721
Unknown, unclassified.....	403	158	74	84	67	11	49	66	1

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

NOTE: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most churches, and certain other types of religious organizations.

Charities and Other Tax-Exempt Organizations, 1997

venue for nonprofit charitable organizations in this category was derived from their program services.

The program category of education includes higher education, elementary and secondary schools, correspondence schools, libraries, educational testing services, organizations providing opportunities for continuing education outside the framework of formal education, and student services and organizations. Education ranked a distant second in terms of revenue, which totaled \$144.7 billion, and accounted for \$404.6 billion in assets—more than one-quarter of the total for nonprofit charitable organizations.

Over one-third of Forms 990 and 990-EZ filed for 1997 were classified as human service organizations. Program service revenue (\$44.3 billion) and contributions, gifts, and grants received (\$38.5 billion) together represented nearly 90 percent of the total revenue for these organizations. This category was comprised of organizations in several classifications performing a broad range of services focused on specific needs within the community: housing and shelter programs, including housing, construction, management, and services to assist in locating, acquiring, or sustaining housing; job training and placement services; public safety, disaster preparedness,

and relief services, including activities related to the effects of disasters and the providing of relief to accident victims; recreation and sports programs provided by organizations for camps, parks, and playgrounds, and amateur sports activities; crime prevention and legal services; and multipurpose organizations which provide a broad range of social or human services to individuals and families. (Included in this last category are such organizations as the American Red Cross, Salvation Army, Urban League, and YMCA's/YWCA's.)

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

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

Figure E

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

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

Charities and Other Tax-Exempt Organizations, 1997

Highlights of Financial Data

Voluntary employees' beneficiary associations, Code section 501(c)(9), reported \$94.8 billion in assets for 1997, considerably more than organizations exempt under sections 501(c)(4) through (8) (Figure F). This amount represented an increase of 43 percent from Reporting Year 1995. (A Statistics of Income study on 501(c)(4) through (9) organizations was not conducted for 1996.) Civic leagues and social welfare associations, section 501(c)(4), and fraternal beneficiary societies, section 501(c)(8), reported \$56.2 billion and \$53.4 billion in assets, respectively, for 1997. With the exception of social and recreational clubs, section 501(c)(7), the majority of the asset holdings by organizations under these six Code sections was reported by the largest organizations (those with assets of \$10 million or more); for social and recreational clubs, however, the largest organizations represented just 25 percent of total assets. Social and recreational clubs differed from other types of organizations in the components of their assets as well. While organizations exempt under Code sections (c)(4), (5), (6), (8), and (9) held the majority of their assets in the form of cash, savings, and investments, social and recreational clubs reported 64 percent of their assets as land and buildings.

In terms of revenue, voluntary employees' beneficiary associations, section 501(c)(9), were also the

largest of the six categories, with \$85.4 billion, rising by 19 percent from 1995. Civic leagues and social welfare organizations, section 501(c)(4), ranked a distant second in terms of revenue, with \$35.6 billion, an increase of 25 percent over the 2-year period. Program service revenue was the primary source of income for three types of organizations: civic leagues and social welfare organizations, section 501(c)(4); fraternal beneficiary societies, section 501(c)(8); and voluntary employees' beneficiary associations, section 501(c)(9) (Figure G). These three types of organizations reported at least three-fourths of their revenue from program services. Membership dues and assessments were the principal source of revenue for labor, agricultural, and horticultural organizations, section 501(c)(5); business leagues, chambers of commerce, and real estate boards, section 501(c)(6); and social and recreational clubs, section 501(c)(7). Unlike nonprofit charities exempt under 501(c)(3), contributions, gifts, and grants were a minor source of income for those organizations exempt under sections 501(c)(4) through (9).

Organizations Filing Form 990-EZ

Form 990-EZ may be filed by organizations that are exempt under Internal Revenue Code section 501(c), with annual gross receipts of less than \$100,000 and assets under \$250,000. The form was introduced for Tax Year 1989, and its use has grown steadily each

Figure F

Selected Items for Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Year 1997

[Money amounts are in millions of dollars]

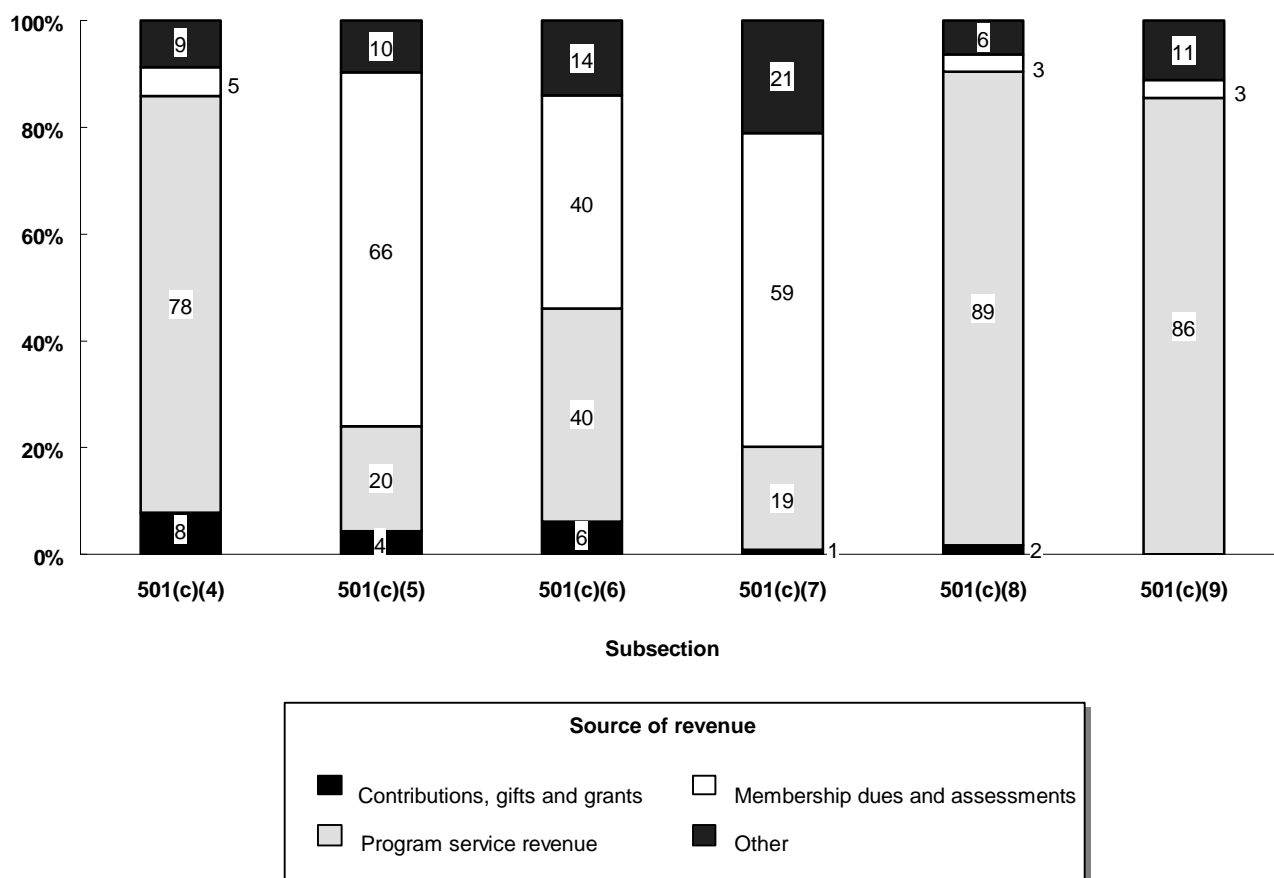
Internal Revenue Code section	Number of returns	Total assets	Total liabilities	Total fund balance or net worth	Total revenue	Total expenses	Excess of revenue over expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
501(c)(4).....	22,166	56,240	39,242	16,999	35,646	34,962	684
501(c)(5).....	21,017	18,402	3,073	15,329	14,603	13,504	1,099
501(c)(6).....	26,706	36,666	17,778	18,889	23,374	21,683	1,691
501(c)(7).....	16,745	14,170	4,171	9,999	7,934	7,638	297
501(c)(8).....	7,781	53,370	45,529	7,840	10,211	9,420	791
501(c)(9).....	9,427	94,804	18,733	76,071	85,418	75,210	10,208

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

Charities and Other Tax-Exempt Organizations, 1997

Figure G

Sources of Revenue of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Year 1997



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

year. Form 990-EZ requires less detailed reporting than the long form, especially on the balance sheet portion of the return.

Table 4 presents detailed data on Form 990-EZ filers, by Internal Revenue Code section. With the exception of voluntary employee beneficiary associations, Forms 990-EZ represented between 22 percent and 39 percent of all information returns filed. (Only 3 percent of organizations exempt under 501(c)(9) filed the short form.) The organizations reporting on Form 990-EZ accounted for very small proportions of total assets. Only labor, agricultural, and horticultural organizations, section 501(c)(5), and social and recreational clubs, section 501(c)(7), accounted for more than 2 percent of the total assets held by organizations under the subsection code. The assets of non-

profit charitable organizations that filed Form 990-EZ represented just one-tenth of a percent of the total assets of organizations exempt under section 501(c)(3). (Data for organizations that were eligible to file Form 990-EZ but filed the longer Form 990 instead are included with the data for filers of Form 990.)

Summary

For 1997, assets reported by nonprofit charitable organizations (excluding private foundations) tax-exempt under section 501(c)(3) totaled \$1.4 trillion. These organizations also reported total revenue of \$754.6 billion. The totals for assets and revenue increased 11 percent and 7 percent over 1996, respectively. The number of returns filed by these

Charities and Other Tax-Exempt Organizations, 1997

organizations was 198,957, which included both the longer Form 990 and the shorter Form 990-EZ.

Program service revenue, the fees received for the programs conducted in support of the purposes for which the tax exemptions under section 501(c)(3) were granted, was \$486.4 billion for 1997. It represented nearly two-thirds of total revenue. Contributions, gifts, and grants increased by 6 percent to \$146.2 billion. This source of revenue accounted for over one-half of the total revenue of organizations with asset holdings of less than \$1 million, but for a much smaller share of the total revenue of the larger organizations. Expenses rose by 6 percent to \$677.1 billion.

Using the National Taxonomy of Exempt Entities codes, which classify organizations by institutional purpose and major programs and activities, health care was the predominant major category, accounting for 35 percent of assets and 52 percent of total revenue reported by nonprofit charitable organizations under Code section 501(c)(3).

Organizations exempt under Internal Revenue Code sections 501(c)(4) through (9) are diverse in both their purposes and financial characteristics. Voluntary employees' beneficiary associations, section 501(c)(9), led these organizations in terms of both assets and revenue, with totals of \$94.8 billion and \$85.4 billion, respectively. Program service revenue was the principal source of revenue and consisted of payments for health and welfare benefits. Membership dues and assessments were the principal source of revenue for labor, agricultural, and horticultural organizations, section 501(c)(5); business leagues, chambers of commerce, and real estate boards, section 501(c)(6); and social and recreational clubs, section 501(c)(7).

Data Sources and Limitations

The statistics in this article are based on a sample of the 1997 Forms 990, *Return of Organization Exempt From Income Tax*, and Forms 990-EZ, *Short Form Return of Organization Exempt From Income Tax*. Organizations used the 1997 forms when their accounting periods ended any time between December 31, 1997, and November 30, 1998. The sample did not include private foundations, which were required to file separate return forms. Most churches and certain other types of religious

organizations were also excluded from the sample because they were not required to file Form 990 or Form 990-EZ. The sample included only those returns with receipts of more than \$25,000, the filing threshold.

The sample design was split into two parts: the first part included returns of organizations exempt under section 501(c)(3), and the second part included organizations exempt under sections 501(c)(4) through (9). Returns of organizations tax-exempt under other Code sections were excluded. The data presented were obtained from returns as originally filed with the Internal Revenue Service. They were subjected to comprehensive testing and correction procedures in order to improve statistical reliability and validity. However, in most cases, changes made to the original return as a result of either administrative processing or taxpayer amendment were not incorporated into the data base.

Each part of the sample was classified into strata based on size of total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 13,757 returns was selected from a population of 202,620. Sampling rates ranged from 1.05 percent for organizations reporting smaller amounts for total assets to 100 percent for organizations with total assets of \$10,000,000 or more. For organizations filing under sections 501(c)(4) through (9), a sample of 9,513 returns was selected from a population of 105,784. Sampling rates ranged from 2.05 percent for organizations reporting smaller amounts for total assets to 100 percent for organizations with assets of \$10,000,000 or more. The filing populations for these organizations included some returns of terminated organizations, returns of inactive organizations, duplicate returns, and returns of organizations filed with tax periods prior to 1997. These returns were not included in the final sample, nor in the estimated population counts.

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

Figure H

Coefficients of Variation for Selected Items, by Selected Internal Revenue Code Sections, Reporting Year 1997

Internal Revenue Code section	Total revenue	Total expenses	Total assets	Total liabilities
	Coefficient of variation (percentages)			
	(1)	(2)	(3)	(4)
501(c)(3).....	0.48	0.55	0.06	0.22
501(c)(4).....	0.89	0.90	0.39	0.37
501(c)(5).....	2.26	2.37	1.12	2.14
501(c)(6).....	2.11	2.28	0.67	0.65
501(c)(7).....	2.33	2.40	1.81	2.62
501(c)(8).....	0.85	1.01	0.26	0.11
501(c)(9).....	5.79	6.64	0.29	1.54

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

Notes and References

- [1] For data on previous years, see Arnsberger, Paul, "Nonprofit Charitable Organizations, 1996," *Statistics of Income Bulletin*, Winter 1999-2000, Volume 19, Number 3; and Hilgert, Cecelia and Whitten, Melissa, "Charities and Other Tax-Exempt Organizations, 1995," *Statistics of Income Bulletin*, Winter 1998-1999, Volume 18, Number 3.
- [2] For more information on the requirements for tax-exemption under 501(c)(3) and other Code sections, see Internal Revenue Service Publication 557, *Tax Exempt Status for Your Organization*.
- [3] Data presented in this article are from 1997 Forms 990 and 990-EZ. The total number of nonprofit charitable organizations, including

those not required to file Form 990 or Form 990-EZ, was obtained from the Internal Revenue Service Exempt Organizations Business Master File (December 1997) and does not include private foundations filing Form 990-PF, *Return of Private Foundation*.

- [4] The \$25,000 filing threshold is an average of an organization's gross receipts over the previous 3 years.
- [5] For information on private foundations, see Whitten, Melissa, "Private Foundations and Charitable Trusts, 1997," in this issue.
- [6] The Form 990 includes a detailed balance sheet on which organizations classify their assets among a number of different components. The balance sheet on the shorter Form 990-EZ lists only three types of assets: cash, savings, and investments; land and buildings; and other assets. For the sake of consistency, the assets of organizations filing the long form are collapsed into these three categories. Detailed balance sheet data for Form 990 filers are provided in Tables 1 and 3.
- [7] For information on the National Taxonomy of Exempt Entities classification system, see Hodgkinson, Virginia A.; Weitzman, Murray S.; et al., *Nonprofit Almanac, 1996-1997: Dimensions of the Independent Sector*, Jossey-Bass, Inc., 1996; Stevenson, David R.; Pollak, Thomas H.; and Lampkin, Linda M.; et al., *State Nonprofit Almanac 1997: Profiles of Charitable Organizations*, The Urban Institute, 1997; and *The National Taxonomy of Exempt Entities Manual*, The Urban Institute, 1997.

SOURCE: IRS, Statistics of Income Bulletin, Fall 2000, Publication 1136 (Rev. 11-2000)

Charities and Other Tax-Exempt Organizations, 1997

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

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

Item	Total	Asset size					
		Under \$100,000 ¹	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	155,330	40,670	45,010	19,576	38,638	7,757	3,679
Total assets.....	1,437,156,488	1,614,302	11,632,947	13,856,661	121,549,088	168,128,429	1,120,375,061
Cash.....	24,465,441	573,378	1,965,198	1,137,270	5,912,843	4,835,190	10,041,561
Savings and temporary cash investments.....	91,435,747	465,778	3,049,344	2,742,830	14,430,184	13,667,947	57,079,665
Accounts receivable (net).....	80,949,759	102,920	750,536	764,826	7,760,049	10,616,678	60,954,749
Pledges receivable (net).....	19,827,088	*6,777	105,361	253,558	3,364,969	4,174,439	11,921,982
Grants receivable.....	7,383,115	60,264	453,693	285,674	2,371,839	1,578,052	2,633,593
Receivables due from officers, directors, trustees, and key employees.....	260,744	*6,076	*2,302	*2,687	15,951	45,087	188,641
Other notes and loans receivable.....	36,451,568	7,338	111,207	311,125	2,294,882	3,898,667	29,828,349
Inventories for sale or use.....	7,076,215	21,854	238,464	178,020	1,096,843	1,162,073	4,378,960
Prepaid expenses and deferred charges.....	11,029,500	22,515	101,256	119,496	1,016,212	1,643,821	8,126,200
Investments in securities.....	600,456,665	56,699	992,660	1,795,634	23,241,595	49,101,178	525,268,898
Investments in land, buildings, and equipment minus accumulated depreciation.....	23,318,090	40,359	425,670	717,523	5,194,312	3,568,486	13,371,740
Other investments.....	131,597,110	*5,137	319,600	416,664	6,458,966	11,546,111	112,850,634
Land, buildings, and equipment minus accumulated depreciation.....	322,407,250	215,870	2,833,160	4,681,486	43,207,503	53,209,227	218,260,005
Other assets.....	80,498,190	29,336	284,493	449,868	5,182,938	9,081,472	65,470,083
Total liabilities.....	624,783,249	655,816	4,183,984	3,793,500	43,757,642	60,714,739	511,677,567
Accounts payable.....	101,908,338	268,150	1,277,816	901,446	10,657,806	14,346,197	74,456,923
Grants payable.....	5,431,906	*11,411	84,375	78,624	867,429	1,351,957	3,038,110
Support and revenue designated for future periods.....	18,789,156	37,297	499,729	296,980	3,123,566	5,046,182	9,785,402
Loans from officers, directors, trustees, and key employees.....	360,065	43,808	52,780	*21,699	104,377	43,162	94,238
Tax-exempt bond liabilities.....	115,311,510	*4,561	*19,086	*27,994	2,021,655	10,694,193	102,544,021
Mortgages and other notes payable.....	110,369,082	146,099	1,924,472	2,198,779	22,860,529	20,288,301	62,950,901
Other liabilities.....	272,613,193	144,490	325,727	267,978	4,122,279	8,944,747	258,807,972
Total fund balance or net worth.....	812,373,238	981,997	7,448,962	10,063,160	77,791,446	107,413,690	608,697,494

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1997

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

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

Item	Total	Asset size					
		Under	\$100,000	\$500,000	\$1,000,000	\$10,000,000	\$50,000,000
		\$100,000 ¹	under \$500,000	under \$1,000,000	under \$10,000,000	under \$50,000,000	or more
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Total revenue.....	752,565,172	7,862,616	19,009,451	13,520,488	104,334,532	106,195,158	501,642,926
Total contributions, gifts, and grants received	145,193,029	3,956,957	9,777,698	6,996,247	44,018,530	25,724,106	54,719,491
Contributions received from direct public support.....	74,681,875	2,205,525	4,491,422	3,160,833	18,753,619	15,108,306	30,962,171
Contributions received from indirect public support.....	10,945,060	321,585	461,384	382,892	2,449,286	2,371,683	4,958,230
Government grants.....	59,566,093	1,429,847	4,824,892	3,452,523	22,815,625	8,244,117	18,799,089
Program service revenue	485,929,931	2,984,838	7,256,114	5,184,823	51,043,990	68,993,698	350,466,467
Membership dues and assessments.....	6,628,165	234,499	653,204	360,284	1,258,605	1,281,847	2,839,727
Interest on savings and temporary cash investments.....	7,746,718	23,548	145,887	155,360	993,884	1,226,716	5,201,323
Dividends and interest from securities.....	24,389,342	4,696	80,951	121,141	1,252,035	2,276,485	20,654,035
Net rental income (loss).....	1,764,717	35,087	69,786	54,010	307,812	272,815	1,025,205
Gross rents.....	3,873,651	35,087	125,850	88,161	696,106	554,358	2,374,090
Rental expenses.....	2,108,934	--	56,063	34,151	388,294	281,542	1,348,884
Other investment income (loss).....	4,860,283	3,836	14,649	22,505	313,925	397,161	4,108,207
Total gain (loss) from sales of assets.....	44,088,300	*20,761	53,915	79,574	1,435,035	3,263,265	39,235,750
Gain (loss), sales of securities.....	30,784,722	*4,623	40,789	70,868	1,248,100	2,953,185	26,467,157
Gross amount from sales.....	382,879,021	*25,428	235,712	566,988	7,457,279	20,359,724	354,233,890
Cost or other basis and sales expense.....	352,094,298	*20,806	194,923	496,120	6,209,178	17,406,539	327,766,733
Gain (loss), sales of other assets.....	13,303,577	*17,398	13,126	8,706	186,935	310,080	12,768,593
Gross amount from sales.....	21,535,181	*40,316	47,362	45,234	799,078	849,004	19,754,188
Cost or other basis and sales expense.....	8,231,603	*24,177	34,236	36,528	612,143	538,924	6,985,596
Net income (loss), special events and activities.....	1,977,605	345,174	355,625	217,588	831,984	225,904	1,329
Gross revenue.....	5,083,540	879,721	788,741	786,224	1,768,295	481,697	378,862
Direct expenses.....	3,105,934	534,545	433,116	568,636	936,311	255,793	377,533
Gross profit (loss), sales of inventories.....	4,224,767	149,890	315,859	158,465	1,113,641	734,149	1,752,762
Gross sales minus returns and allowances.....	9,119,824	311,581	572,962	445,507	2,525,397	1,797,136	3,467,240
Cost of goods sold.....	4,895,057	161,692	257,102	287,043	1,411,756	1,062,987	1,714,478
Other revenue (loss).....	25,762,309	103,328	285,760	170,491	1,765,091	1,799,010	21,638,629
Total expenses².....	675,233,492	8,062,474	18,305,338	12,633,389	96,194,799	95,579,787	444,457,707
Program services.....	584,285,760	6,743,504	15,297,890	10,478,092	81,814,489	80,420,694	389,531,091
Management and general.....	81,135,412	1,057,834	2,707,717	1,808,358	12,236,780	13,366,252	49,958,470
Fundraising.....	6,581,286	211,581	278,324	308,769	1,474,995	1,397,998	2,909,620
Payments to affiliates.....	3,231,178	49,552	21,406	38,170	668,534	394,989	2,058,526
Excess (deficit) of revenue over expenses.....	77,331,678	-199,858	704,113	887,099	8,139,733	10,615,371	57,185,220

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

¹ Includes returns with zero assets or assets not reported.

² The differences between "total expenses" shown in this table and "total functional expenditures" shown in Table 2 are due to payments to affiliates, which are not considered functional expenditures.

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

Charities and Other Tax-Exempt Organizations, 1997

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

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns reporting functional expenditures.....	153,977	13,376	13,298	19,475	11,372	6,079	9,066
Total functional expenditures².....	672,002,313	34,606,604	11,567,319	21,098,773	7,413,096	9,335,781	75,100,761
Grants and allocations.....	34,043,929	1,542,426	223,610	517,237	29,027	211,485	545,579
Specific assistance to individuals.....	51,123,794	253,418	93,903	42,586	*6,068	21,456	571,305
Benefits paid to or for members.....	3,972,799	11,228,850	1,565,050	364,827	13,207	6,255,981	62,551,859
Compensation of officers, directors, or trustees.....	8,263,998	230,748	1,036,184	1,074,329	71,951	74,081	241,885
Other salaries and wages.....	221,479,679	2,674,902	2,343,253	4,199,926	2,525,849	606,179	483,937
Pension plan contributions.....	7,124,810	187,011	337,095	287,196	33,625	47,034	88,207
Other employee benefits.....	25,088,702	382,238	450,315	598,972	184,813	246,405	1,534,126
Payroll taxes.....	14,813,820	155,852	294,608	357,656	320,004	78,582	49,628
Professional fees.....	518,556	42,360	65,740	21,669	809	4,198	*5,465
Accounting fees.....	1,255,243	50,122	56,604	100,447	38,441	19,287	81,999
Legal fees.....	1,565,678	77,141	279,168	460,987	18,685	21,555	104,013
Supplies.....	51,965,667	252,793	131,517	253,365	292,526	60,008	54,485
Telephone.....	3,414,154	100,424	124,853	236,502	46,339	23,375	18,031
Postage and shipping.....	2,922,947	252,692	93,917	362,133	33,733	28,219	49,787
Occupancy.....	18,613,546	479,112	318,522	707,581	781,398	181,455	72,390
Equipment rental and maintenance.....	8,100,205	191,294	77,802	221,934	241,551	35,425	22,231
Printing and publications.....	5,245,301	343,601	209,778	911,459	69,669	49,085	44,566
Travel.....	5,252,702	138,678	313,879	623,818	18,301	27,267	12,449
Conferences, conventions, and meetings.....	2,553,774	135,606	241,151	1,475,813	64,536	46,267	21,118
Interest.....	12,153,777	1,166,414	33,181	206,202	175,887	25,814	28,592
Depreciation and depletion.....	26,925,516	448,419	188,471	406,297	632,540	92,017	79,082
Other expenses.....	165,603,833	1,427,244	308,865	766,775	181,408	118,057	844,000

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

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

² The differences between "total functional expenditures" shown in this table and "total expenses" shown in Tables 1 and 3 are due to payments to affiliates, which are not considered functional expenditures.

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

Charities and Other Tax-Exempt Organizations, 1997

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

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	155,330	13,619	13,364	19,476	11,396	6,101	9,118
Total assets.....	1,437,156,488	55,856,933	18,004,401	36,380,685	13,871,431	53,238,167	94,787,381
Cash.....	24,465,441	1,562,071	1,107,700	1,701,120	587,636	319,978	2,164,058
Savings and temporary cash investments	91,435,747	5,444,952	3,480,811	7,035,192	1,124,181	722,813	13,661,904
Accounts receivable (net).....	80,949,759	2,801,946	725,811	2,066,396	818,501	*56,814	4,145,080
Pledges receivable (net).....	19,827,088	8,876	47,411	298,383	*10,999	*2,046	20,282
Grants receivable.....	7,383,115	108,389	19,523	56,317	2,255	*1,200	*217,611
Receivables due from officers, directors, trustees, and key employees	260,744	43,833	2,148	27,647	884	87	441
Other notes and loans receivable.....	36,451,568	12,771,882	290,270	2,701,977	153,104	454,703	111,483
Inventories for sale or use.....	7,076,215	157,641	30,639	138,545	170,529	33,053	11,182
Prepaid expenses and deferred charges.....	11,029,500	469,531	130,889	487,862	134,373	267,737	502,967
Investments in securities.....	600,456,665	14,226,322	7,253,872	14,344,648	437,504	27,876,835	61,209,993
Investments in land, buildings, and equipment minus accumulated depreciation.....	23,318,090	1,698,106	351,448	473,937	1,107,664	640,304	64,775
Other investments.....	131,597,110	5,090,304	1,448,140	2,652,444	102,455	7,176,020	8,121,218
Land, buildings, and equipment minus accumulated depreciation.....	322,407,250	5,509,500	2,675,247	3,213,909	9,000,146	1,463,013	411,910
Other assets.....	80,498,190	5,963,580	440,491	1,182,307	221,198	14,223,563	4,144,478
Total liabilities.....	624,783,249	39,191,403	3,034,632	17,760,772	4,149,649	45,523,139	18,732,073
Accounts payable.....	101,908,338	4,676,264	1,269,303	3,850,195	804,957	341,813	7,871,979
Grants payable.....	5,431,906	229,133	12,484	63,899	*1,474	43,230	95,930
Support and revenue designated for future periods.....	18,789,156	1,025,894	292,441	2,318,680	379,425	60,961	157,383
Loans from officers, directors, trustees, and key employees	360,065	*13,467	*244	*2,475	36,161	*1,733	*1,430
Tax-exempt bond liabilities.....	115,311,510	5,311,358	*5,520	*25,595	*10,645	*59,199	*63,797
Mortgages and other notes payable.....	110,369,082	13,309,912	728,635	1,647,910	2,355,621	261,249	537,952
Other liabilities.....	272,613,193	14,625,375	726,004	9,852,017	561,366	44,754,953	10,003,602
Total fund balance or net worth.....	812,373,238	16,665,530	14,969,768	18,619,912	9,721,781	7,715,028	76,055,308

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1997

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

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total revenue.....	752,565,172	35,302,693	14,203,325	23,054,689	7,706,192	10,142,572	85,398,411
Total contributions, gifts, and grants received	145,193,029	2,721,605	597,610	1,393,230	50,144	158,637	*10,752
Contributions received from direct public support.....	74,681,875	1,244,149	300,283	560,674	29,829	146,102	*6,552
Contributions received from indirect public support.....	10,945,060	182,406	147,529	107,078	19,009	10,298	*309
Government grants.....	59,566,093	1,295,050	149,798	725,478	*1,307	*2,237	*3,891
Program service revenue.....	485,929,931	27,499,843	2,786,242	9,097,048	1,448,513	8,981,970	73,010,338
Membership dues and assessments.....	6,628,165	1,763,325	9,086,712	9,045,027	4,400,843	313,239	2,857,222
Interest on savings and temporary cash investments.....	7,746,718	469,503	281,402	551,406	69,209	35,995	997,105
Dividends and interest from securities.....	24,389,342	800,976	368,294	706,145	20,587	189,677	2,817,897
Net rental income (loss).....	1,764,717	260,690	139,432	134,421	92,257	37,668	11,994
Gross rents.....	3,873,651	121,751	104,072	84,952	41,529	16,471	12,330
Rental expenses.....	2,108,934	138,939	35,360	49,469	50,728	21,196	-336
Other investment income (loss).....	4,860,283	72,289	48,985	81,605	6,382	20,680	304,385
Total gain (loss) from sales of assets.....	44,088,300	18,736,015	5,226,492	13,430,095	109,338	612,678	100,312,383
Gain (loss), sales of securities.....	30,784,722	17,948,619	5,003,900	12,864,583	89,744	564,693	97,183,650
Gross amount from sales.....	382,879,021	787,395	222,592	565,512	19,594	47,985	3,128,732
Cost or other basis and sales expense.....	352,094,298	136,768	76,924	239,565	45,468	12,112	114,779
Gain (loss), sales of other assets.....	13,303,577	78,713	40,549	121,321	32,785	6,356	71,193
Gross amount from sales.....	21,535,181	58,055	36,375	118,244	12,684	5,757	43,586
Cost or other basis and sales expense.....	8,231,603	845,450	258,967	683,757	32,278	53,742	3,172,318
Net income (loss), special events and activities.....	1,977,605	910,044	65,337	434,846	172,985	371,944	*10,718
Gross revenue.....	5,083,540	751,985	55,520	298,899	125,416	279,799	*7,267
Direct expenses.....	3,105,934	158,058	9,817	135,947	47,569	92,145	*3,451
Gross profit (loss), sales of inventories.....	4,224,767	352,625	48,844	337,181	2,856,561	341,402	*35,753
Gross sales minus returns and allowances.....	9,119,824	237,525	35,139	249,291	1,536,063	205,344	*36,470
Cost of goods sold.....	4,895,057	115,099	13,705	87,890	1,320,498	136,058	*-717
Other revenue (loss).....	25,762,309	717,604	716,229	1,223,165	259,441	139,231	2,225,996
Total expenses².....	675,233,492	34,630,542	13,129,800	21,376,765	7,419,963	9,360,890	75,190,759
Program services.....	584,285,760	31,402,995	(³)	(³)	(³)	(³)	(³)
Management and general.....	81,135,412	2,966,355	(³)	(³)	(³)	(³)	(³)
Fundraising.....	6,581,286	237,254	(³)	(³)	(³)	(³)	(³)
Payments to affiliates.....	3,231,178	23,938	1,562,480	277,991	6,867	25,108	89,998
Excess (deficit) of revenue over expenses.....	77,331,678	672,151	1,073,526	1,677,924	286,229	781,682	10,207,652

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

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

² The differences between "total expenses" shown in this table and "total functional expenditures" shown in Table 2 are due to payments to affiliates, which are not considered functional expenditures.

³ Not required to be reported.

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

Charities and Other Tax-Exempt Organizations, 1997

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

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9) ²
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	43,627	8,547	7,653	7,230	5,349	1,680	309
Total assets.....	1,820,297	383,417	397,738	285,105	299,005	131,400	16,851
Cash, savings, and investments.....	1,248,888	265,696	334,325	265,795	146,677	71,694	15,742
Land and buildings (net)	309,914	88,383	40,685	4,675	114,971	54,935	--
Other assets	261,493	29,338	22,728	14,634	37,356	4,771	1,109
Total liabilities	195,170	50,108	38,243	17,029	21,320	6,223	1,151
Total fund balance or net worth	1,625,127	333,309	359,495	268,075	277,684	125,176	15,700
Total revenue	2,050,463	343,261	399,884	319,174	228,224	68,603	19,785
Contributions, gifts, and grants	977,961	56,486	12,978	32,554	13,741	10,762	4,856
Program service revenue	476,793	57,670	22,557	95,852	39,981	18,659	4,448
Dues and assessments	195,001	124,430	328,068	157,818	136,811	14,060	5,668
Investment income (loss)	44,016	10,231	12,979	9,405	5,167	5,160	597
Gain (loss) from sales of assets	65,466	*4,032	*3,303	*2,687	9,257	*69	--
Gross amount from sales	50,025	*2,308	*3,047	*2,312	8,817	*14	--
Cost or other basis and sales expense	15,441	*1,724	*256	*375	*440	*55	--
Net income (loss), special events and activities	407,669	143,851	14,921	64,592	31,499	27,226	661
Gross revenue	226,384	83,985	9,050	54,664	23,079	16,839	354
Direct expenses	181,283	59,865	*5,871	9,928	8,420	10,387	307
Gross profit (loss), sales of inventories	222,731	21,223	*1,747	2,587	36,681	*7,443	--
Gross sales minus returns and allowances	117,035	13,502	*1,511	2,029	21,980	*3,931	--
Cost of goods sold	105,695	7,721	*236	559	14,701	*3,511	--
Other revenue (loss)	54,266	25,134	16,939	12,683	8,964	6,008	3,910
Total expenses.....	1,909,449	331,045	373,987	306,546	217,827	59,493	18,984
Grants paid	268,508	83,274	54,398	12,821	6,330	12,128	157
Benefits paid to or for members	47,636	19,140	14,894	13,241	8,630	*4,523	12,324
Salaries and compensation	371,200	20,547	96,619	35,670	24,865	4,648	2,028
Professional fees	163,668	10,614	21,152	50,817	7,774	1,571	685
Occupancy, rent, and utilities	217,187	33,843	26,445	11,685	74,295	11,145	224
Printing, publications, and postage	101,821	15,010	11,021	34,371	9,626	2,886	141
Other expenses	739,420	148,616	149,457	147,940	86,305	22,591	3,425
Excess (deficit) of revenue over expenses	141,013	12,216	25,897	12,629	10,397	9,110	801

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

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

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

NOTES: Organizations with end-of-year total assets under \$250,000 and gross receipts under \$100,000 could elect to file Forms 990-EZ rather than Forms 990. Detail may not add to totals because of rounding.