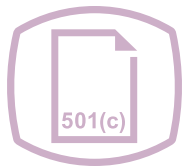


Charities and Other Tax-Exempt Organizations, Tax Year 2015

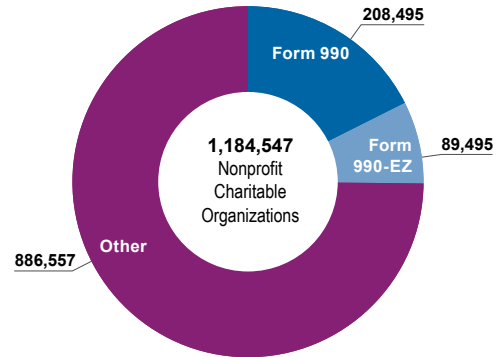


SOI conducts annual studies on nonprofit charitable and other tax-exempt organizations. Analysts derive estimates of tax-exempt sector financial activity from a sample of Forms 990, *Return of Organization Exempt from Income Tax*, filed by these organizations. Organizations covered by the SOI sample include those exempt under Internal Revenue Code subsections 501(c)(3) through 501(c)(9).

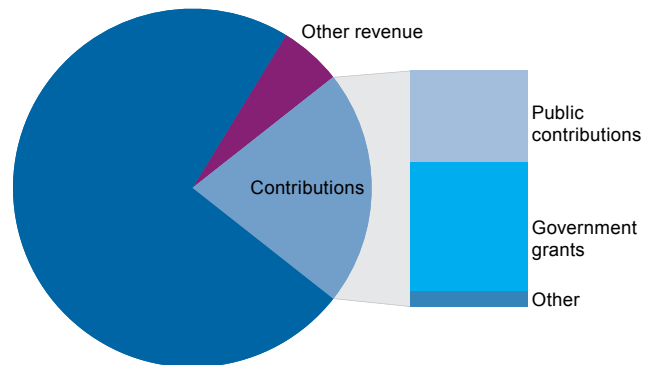
Highlights of the Data

- Nonprofit charities exempt under section 501(c)(3) represent the overwhelming majority of tax-exempt organizations, and account for the bulk of the financial activity for the tax-exempt sector.
- Of the 1,184,547 nonprofit charitable organizations recognized by the IRS in 2015, some 298,440 filed Forms 990 and 990-EZ for that tax year. (Nearly all the remaining organizations were required to report only minimal information on an “e-postcard.”)
- For Tax Year 2015, charities reported over \$3.8 trillion in assets and \$2.9 trillion in revenue.
- Over 73 percent of revenue reported by charitable organizations on Form 990 came from program services, which include payments to organizations in the form of tuition, patient charges, admission fees, etc.
- Contributions, gifts, and grants comprised the other major sources of charitable revenue. While many contributions came from the public (either directly or through federated campaigns), well over half were in the form of government grants.
- Large organizations, especially hospitals and universities, dominated the financial activity of the charitable sector. Charities with assets over \$10 million filed only 8 percent of the returns for Tax Year 2015, but they accounted for 93 percent of the assets and 87 percent of revenue reported. While small charities filed nearly 60 percent of returns, they represented a negligible amount of the sector’s financial holdings and activity.

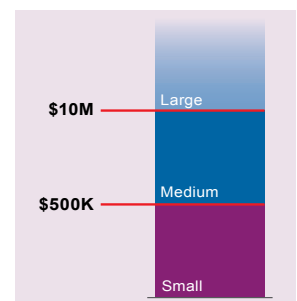
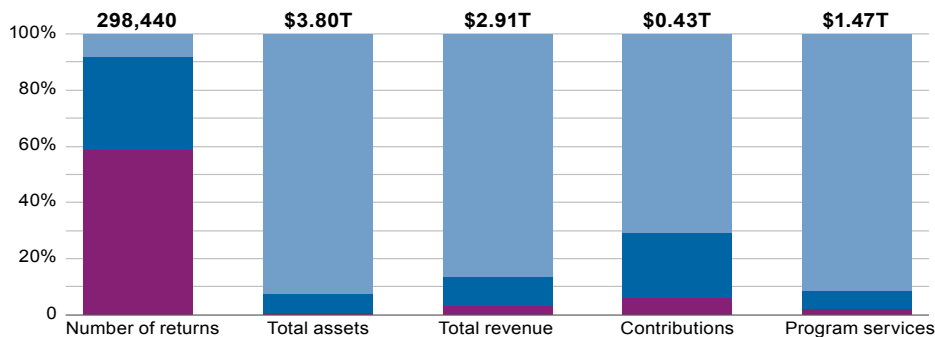
Nonprofit Charitable Organizations: Number of Filers, Tax Year 2015



Sources of Charitable Organization Revenue, Tax Year 2015



Nonprofit Charitable Organizations: Selected Data, by Size of Total Assets, Tax Year 2015



Exempt Organization
Tax Statistics

