

# Charities and Other Tax-Exempt Organizations, 2003

by Paul Arnsberger

**N**onprofit charitable organizations exempt from income tax under Internal Revenue Code section 501(c)(3) filed over 263,000 information returns for Tax Year 2003, an increase of 5 percent from the previous year. These organizations held nearly \$1.9 trillion in assets, an increase of 10 percent from 2002, and reported \$1.1 trillion in revenue, 70 percent of which came from program service revenue (Figure A). The statistics in this article 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 certain other organizations, with 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 2003, the 7,147 voluntary employee benefit associations, exempt under Code section 501(c)(9), reported assets of \$128.9 billion and revenue of \$144.0 billion. By comparison, 20,002 section 501(c)(7) social and recreational clubs reported assets of \$20.3 billion and revenue of \$10.7 billion.

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 required from filers of the short form, which accounted for 22 percent of the returns filed by organizations exempt under Code sections 501(c)(3) through (9) for Tax Year 2003.

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

In order to qualify for tax-exempt status, an organization must show that its purpose serves the public good, as opposed to a private interest. The activities of nonprofit organizations are limited in that they must further one or more of the purposes for which

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**Figure A**

### Organizations, Tax Years 2002 and 2003

(Money amounts are in millions of current dollars)

Item	2002	2003	Percentage change, 2002-2003
	(1)	(2)	(3)
Number of returns.....	251,676	263,353	4.6
Forms 990.....	203,949	211,858	3.9
Forms 990-EZ.....	47,727	51,495	7.9
Total assets.....	1,733,852	1,899,857	9.6
Total liabilities.....	693,576	735,600	6.1
Net assets.....	1,040,275	1,164,257	11.9
Total revenue.....	955,267	1,072,171	12.2
Program service revenue.....	691,791	754,585	9.1
Contributions, gifts, and grants.....	214,484	229,987	7.2
Investment income [1].....	20,518	23,594	15.0
Net gain (loss) from sales of assets..	-6,763	25,788	[2]
Other.....	35,237	38,216	8.5
Total expenses.....	934,672	1,009,675	8.0

[1] Includes "interest on savings and temporary cash investments," "dividends and interest from securities," and "other investment income" from Form 990 and "investment income (loss)" from Form 990-EZ.

[2] Percent change is not provided if a positive value is reported for the current tax year and a negative value was reported for the prior tax year.

NOTES: Data are from both Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations.

they were granted tax-exempt status. Organizations that are exempt under Code section 501(c)(3) are those whose purposes are religious, charitable, scientific, literary, or educational. In practice, these categories cover a broad range of activities. Examples of the varied exempt purposes 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. These organizations may not allow net earnings to inure to the benefit of a shareholder or individual. Activity attempting to influence legislation cannot be a substantial part of an organization's activities, and the organization may not intervene in a political campaign on behalf of, or in opposition to, any candidate. Generally, a donor's contribution to one of these organizations is tax deductible [1].

Of the 781,634 active nonprofit charitable organizations recognized by the Internal Revenue Service

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(IRS) under Code section 501(c)(3), some 263,353 filed Form 990 or 990-EZ returns for accounting periods that began in 2003 [2]. 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 [3]. Nonprofit private foundations, which are also tax-exempt under Code section 501(c)(3), are required to file separately on Form 990-PF, *Return of Private Foundation* [4].

### Financial Characteristics of Nonprofit Charitable Organizations

Although 64 percent of the returns filed by section 501(c)(3) organizations for 2003 were filed by organizations with assets of less than \$500,000, these organizations held only 1 percent of the total assets and reported less than 4 percent of total revenue (Figure B). In comparison, larger organizations, those with assets of \$10 million or more, represented just 6 percent of the returns filed, but accounted for 89 percent of the total asset holdings and 81 percent of the total revenue reported.

The assets of all nonprofit charitable organizations filing Forms 990 and 990-EZ for 2003 totalled

\$1.9 trillion. “Cash, savings, and investments” was the primary component of assets for these organizations, accounting for 54 percent of the total. “Land, buildings, and equipment” owned by nonprofits (but not for investment purposes) represented 27 percent of total assets [5]. The total net assets (also called “fund balance”) of Form 990 and 990-EZ filers increased 9 percent to \$1.2 trillion for 2003.

The nonprofit charitable organizations in this study reported total revenue of \$1.1 trillion for 2003. “Program service revenue” was the major source of revenue for these organizations. This revenue comprises the fees collected by organizations in support of their tax-exempt purposes and includes income such as tuition and fees at educational institutions, hospital patient charges (including Medicare and Medicaid payments), and admission fees collected by museums or community performing arts groups, and YMCA/YWCA. Overall, program service revenue totaled \$754.6 billion, a 9-percent increase from 2002. Figure C illustrates the types of revenue reported by organizations of different sizes. The largest organizations, those with assets of \$10 million or more, received three-fourths of their total revenue

**Figure B**

### Nonprofit Charitable Organizations, by Asset Size and Revenue Size, Tax Year 2003

[Money amounts are in millions of current dollars]

Size of organization	Returns		Total assets		Net assets		Total revenue	
	Number	Percentage of total	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Size of total assets</b>								
<b>Total</b> .....	<b>263,353</b>	<b>100.0</b>	<b>1,899,857</b>	<b>100.0</b>	<b>1,164,257</b>	<b>100.0</b>	<b>1,072,171</b>	<b>100.0</b>
Under \$100,000 [1].....	103,336	39.2	3,573	0.2	2,527	0.2	11,808	1.1
\$100,000 under \$500,000.....	66,267	25.2	16,325	0.9	11,833	1.0	23,235	2.2
\$500,000 under \$1,000,000.....	25,451	9.7	17,871	0.9	13,684	1.2	19,403	1.8
\$1,000,000 under \$10,000,000.....	52,393	19.9	167,916	8.8	104,296	9.0	146,305	13.6
\$10,000,000 under \$50,000,000.....	10,934	4.2	232,755	12.3	142,319	12.2	150,100	14.0
\$50,000,000 or more.....	4,973	1.9	1,461,416	76.9	889,597	76.4	721,320	67.3
<b>Size of total revenue</b>								
<b>Total</b> .....	<b>263,353</b>	<b>100.0</b>	<b>1,899,857</b>	<b>100.0</b>	<b>1,164,257</b>	<b>100.0</b>	<b>1,072,171</b>	<b>100.0</b>
Under \$100,000 [2].....	97,330	37.0	21,528	1.1	17,258	1.5	4,092	0.4
\$100,000 under \$500,000.....	85,976	32.6	53,751	2.8	40,133	3.4	20,041	1.9
\$500,000 under \$1,000,000.....	26,258	10.0	39,467	2.1	27,128	2.3	18,806	1.8
\$1,000,000 under \$10,000,000.....	41,958	15.9	259,517	13.7	166,435	14.3	131,948	12.3
\$10,000,000 under \$50,000,000.....	8,664	3.3	332,275	17.5	208,258	17.9	176,256	16.4
\$50,000,000 or more.....	3,167	1.2	1,193,319	62.8	705,046	60.6	721,027	67.2

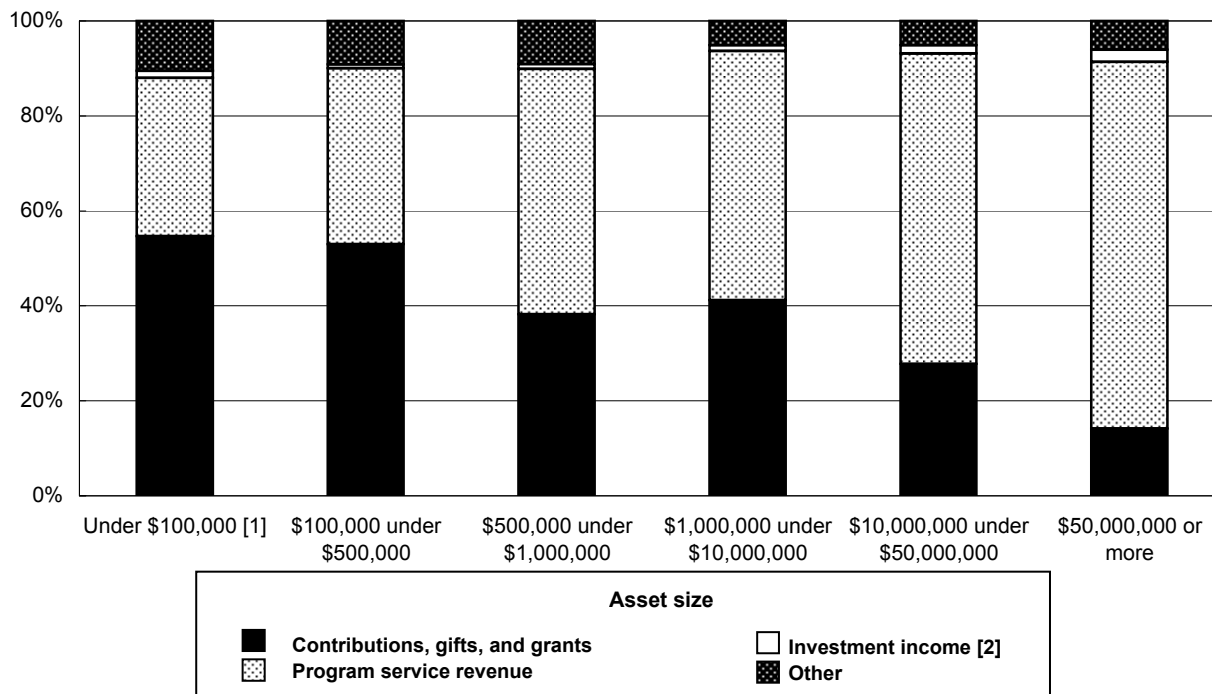
[1] Includes returns with zero assets or assets not reported.

[2] Includes returns with no 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 organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations. Detail may not add to 100 percent because of rounding.

**Figure C**

**Sources of Nonprofit Charitable Organization Revenue, by Asset Size, Tax Year 2003**



[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 (loss)" 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 organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations.

from program service revenue, while organizations with assets less than \$1 million received nearly half of their revenue from contributions, gifts, and grants.

Total expenses, as reported by 501(c)(3) organizations on Forms 990 and 990-EZ, increased 8 percent to \$1.0 trillion for 2003. Of this, \$416.4 billion were reported as "salaries, other compensation, and employee benefits." The other major expenses category, "grants and similar amounts paid," totalled \$77.7 billion for 2003, an increase of 22 percent from 2002.

On Form 990 (but not on Form 990-EZ), expenses for nonprofit charitable organizations are grouped into four major categories: 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 grants; and management and general expenses include those administrative and overhead costs that

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 supplies. The fourth major category, payments to affiliates, includes distributions 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 (86 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 less than 2 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

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organizations by institutional purpose and major programs and activities [6]. It recognizes 26 major groups, which can be aggregated into 10 program categories, as shown in Figure D. Within each program category, there is wide diversity in the types of organizations conducting the different functions. The organizations were classified for statistical purposes by the IRS Statistics of Income Division on the basis of information provided in the "Statement of Program Service Accomplishments" section of Forms 990 and 990-EZ.

Based on the NTEE classification, health was the dominant program category in terms of revenue, accounting for 57 percent of the total. Organizations in the health category also held the largest portion of total assets (39 percent). This category includes organizations that engage in the promotion of wellness of individuals, the general treatment and prevention of disease or illness (including mental health and illness), and the medical rehabilitation of people with physical disabilities. 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. About 88 percent of the total revenue for nonprofit charitable organizations in the health category was derived from program services.

The education program category includes colleges and universities, 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 \$201.6 billion, an 18-percent increase from 2002. This category also accounted for \$619.9 billion in assets--nearly one-third of the total for nonprofit charitable organizations.

About 38 percent of the organizations that filed Forms 990 and 990-EZ for 2003 were classified as human service organizations. Program service revenue (\$81.4 billion) and contributions, gifts, and grants received (\$58.8 billion) together represented nearly all of the total revenue reported by these organizations. This category comprises 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

**Figure D**

### Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Tax Year 2003

[Money amounts are in millions of current dollars]

NTEE major category [1]	Number of returns	Total assets	Net assets	Revenue			Total expenses	Excess of revenue over expenses (net)
				Total	Contributions, gifts, and grants	Program service revenue		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total.....</b>	<b>263,353</b>	<b>1,899,857</b>	<b>1,164,257</b>	<b>1,072,171</b>	<b>229,987</b>	<b>754,585</b>	<b>1,009,675</b>	<b>62,496</b>
Arts, culture, and humanities.....	27,285	76,082	61,959	24,851	14,006	6,441	21,116	3,734
Education.....	47,117	619,912	440,736	201,626	59,856	110,220	175,513	26,114
Environment, animals.....	10,454	27,460	22,692	9,683	5,936	2,316	8,597	1,086
Health.....	35,144	741,832	386,547	611,139	44,311	537,736	591,877	19,261
Human services.....	100,835	219,970	105,864	151,935	58,760	81,389	147,623	4,313
International, foreign affairs.....	3,131	12,717	9,244	14,294	13,102	793	14,254	41
Mutual, membership benefit.....	476	12,536	9,557	2,485	181	1,622	1,882	603
Public, societal benefit.....	23,339	171,119	113,056	48,790	28,668	12,964	42,393	6,397
Religion-related.....	15,572	18,229	14,602	7,368	5,167	1,105	6,420	948

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

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 organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

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

### 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) [7]. Figure E provides general descriptions of the organizations included under these sections. Unlike the nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3), most 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.

### Highlights of Financial Data

Section 501(c)(9) voluntary employee beneficiary associations, such as union health and welfare funds, reported \$128.9 billion in assets for 2003, considerably more than organizations exempt under sections 501(c)(4) through (8) (Figure F). This amount represented an increase of 17 percent from Tax Year 2002. Fraternal beneficiary societies, section 501(c)(8), and civic leagues and social welfare associations, section 501(c)(4), reported \$86.1 billion and \$81.0 billion in assets, respectively, for 2003. 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 reported just 41 percent of total assets. Social and recreational clubs, which include country clubs and private swim 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, or other assets (such as inventories and receivables), social and recreational clubs reported two-thirds of their assets as land and buildings.

## Figure E

### Types of Organizations Tax-Exempt 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, net earnings from which are devoted to charitable, educational, or recreational purposes
501(c)(5)	Labor, agricultural, and horticultural organizations	Educational or instructive groups whose purpose is to improve conditions of work, products, and efficiency
501(c)(6)	Business leagues, chambers of commerce, and real estate boards	Improving conditions in one or more lines of business
501(c)(7)	Social and recreational clubs	Pleasure, recreational, and social activities
501(c)(8)	Fraternal beneficiary societies and associations	Lodges providing for payment of life, sickness, accident, or other benefits to members
501(c)(9)	Voluntary employee beneficiary associations	Providing for payment of life, sickness, accident, or other benefits to members

**Figure F**

**Selected Items for Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(4)-(9), Tax Year 2003**

[Money amounts are in millions of current dollars]

Internal Revenue Code section	Number of returns	Total assets	Total liabilities	Net assets	Total revenue	Total expenses
	(1)	(2)	(3)	(4)	(5)	(6)
501(c)(4).....	25,479	80,952	47,949	33,003	54,942	52,493
501(c)(5).....	19,439	26,231	5,465	20,765	18,624	18,334
501(c)(6).....	30,337	51,144	30,294	20,849	29,990	28,013
501(c)(7).....	20,002	20,295	6,548	13,747	10,720	10,463
501(c)(8).....	6,286	86,090	75,816	10,274	14,492	14,143
501(c)(9).....	7,147	128,887	23,270	105,616	143,952	116,754

NOTE: Data are from Forms 990 and 990-EZ and exclude most organizations with receipts less than \$25,000.

In terms of revenue, voluntary employee beneficiary associations, section 501(c)(9), were also the largest of the six categories, with \$144.0 billion, an increase of 33 percent from 2002. The very diverse category of civic leagues and social welfare organizations, section 501(c)(4), ranked a distant second in terms of revenue, with \$54.9 billion, virtually unchanged from the previous year. 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 employee beneficiary associations, section 501(c)(9) (Figure G). These three types of organizations reported at least two-thirds 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), 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 tax-exempt under sections 501(c)(4) through (9).

### Organizations Filing Form 990-EZ

Organizations that are tax-exempt under Internal Revenue Code section 501(c), with annual gross receipts of less than \$100,000 and assets under \$250,000, are eligible to file Form 990-EZ. This form 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. A signifi-

cant number (38 percent) of civic leagues and social welfare organizations, section 501(c)(4), filed Form 990-EZ for Tax Year 2003. By contrast, fewer than 5 percent of voluntary employee beneficiary associations, section 501(c)(9), used the short form. Nonprofit charitable organizations reporting on Form 990-EZ accounted for a very small proportion of the total assets reported by all filers of Forms 990 and 990-EZ. The assets of nonprofit charitable organizations that filed Form 990-EZ represented just one-tenth of 1 percent of the total assets of reporting organizations exempt under section 501(c)(3). (Data for organizations that were eligible to file Form 990-EZ but instead filed the longer Form 990 are included with the data for filers of Form 990.)

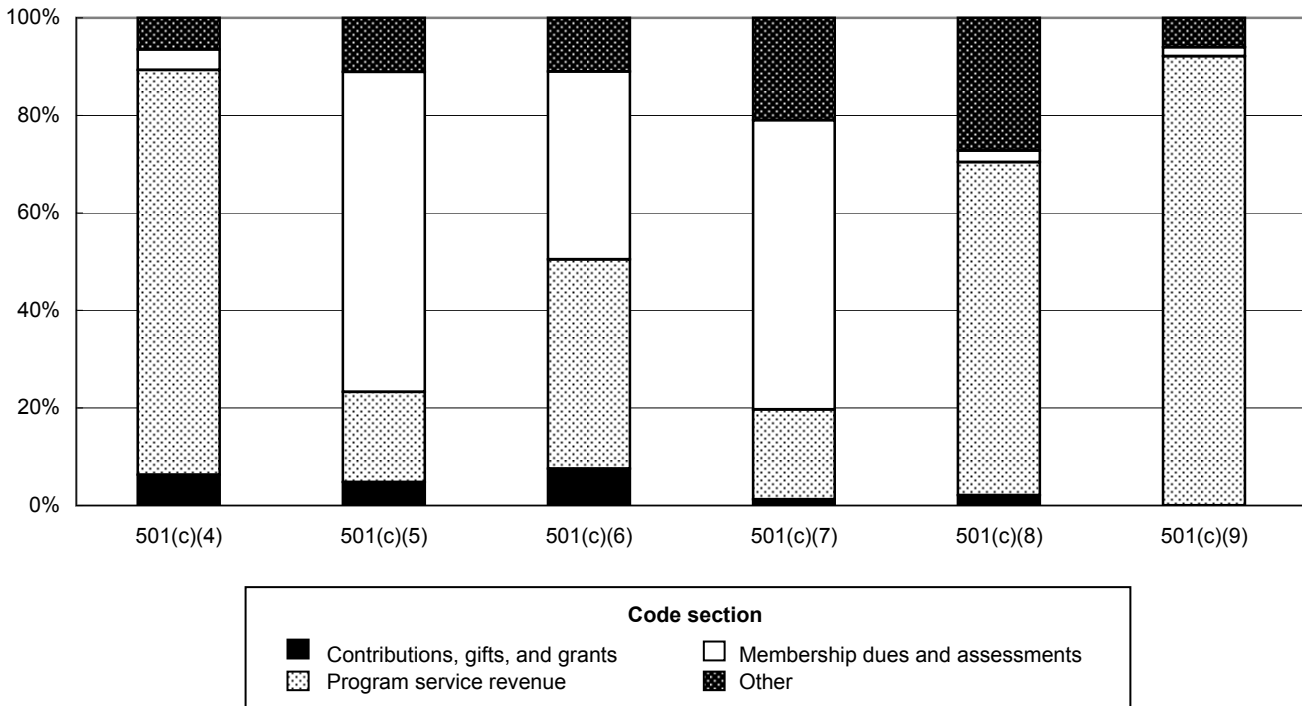
### Summary

For 2003, nonprofit charitable organizations (excluding private foundations) tax-exempt under section 501(c)(3) reported \$1.9 trillion in total assets and \$1.1 trillion in revenue. The number of returns filed by these organizations was 263,353, including both Form 990 and the shorter Form 990-EZ.

Program service revenue, the fees received for programs conducted in support of the purposes for which the tax exemptions under section 501(c)(3) were granted, was \$754.6 billion for Tax Year 2003. It represented more than two-thirds of the total revenue reported by charitable organizations. Contributions, gifts, and grants increased to \$230.0 billion, 7 percent more than in 2002. This source of revenue accounted for more than one-half of the total revenue of organizations with asset holdings of less than \$1

**Figure G**

**Sources of Revenue of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(4)-(9), Tax Year 2003**



NOTES: Data are from Forms 990 and 990-EZ and exclude most organizations with receipts less than \$25,000.

million, but for a much smaller share of the total revenue of the larger organizations. Expenses rose by 8 percent over those reported in 2002, to \$1.0 trillion.

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 39 percent of assets and 57 percent of total revenue reported by nonprofit charitable organizations.

Organizations exempt under Internal Revenue Code sections 501(c)(4) through (9) are diverse in both their purposes and financial characteristics. Voluntary employee beneficiary associations, section 501(c)(9), led these organizations in terms of both assets and revenue, with totals of \$128.9 billion and \$144.0 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 horti-

cultural organizations, section 501(c)(5), 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 2003 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 2003 forms when their accounting periods ended any time between December 31, 2003, and November 30, 2004. 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 average receipts of more than \$25,000, the filing threshold.

The sample design was split into two parts: the first sample frame contained all returns filed by orga-

nizations exempt under section 501(c)(3); the second sample frame comprised a pool of all returns filed by organizations exempt under sections 501(c)(4) through (9). Organizations tax-exempt under other Code sections were excluded from the sample frames. The data presented were obtained from returns as originally filed with the Internal Revenue Service. They were subjected to comprehensive testing and correction procedures in order to improve statistical reliability and validity. However, in most cases, changes made to the original return as a result of either administrative processing or taxpayer amendment were not incorporated into the database.

The two samples were classified into strata based on the size of end-of-year total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 14,415 returns was selected from a population of 267,490. Sampling rates ranged from 1.24 percent for organizations reporting total assets less than \$500,000 to 100 percent for organizations with total assets of \$50,000,000 or more. The second sample contained 6,494 records selected from the population of 109,799 returns filed by organizations exempt under sections 501(c)(4) through (9). Sampling rates ranged from 1.11 percent for organizations reporting total assets less than \$150,000 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 2003. However, these returns were excluded from the final sample and 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 CVs for selected financial data. A discussion of methods for evaluating the nonsampling error can be found in the general Appendix of this issue.

**Notes and References**

[1] 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*.

**Figure H**

**Coefficient of Variation for Selected Items, by Selected Internal Revenue Code Sections, Tax Year 2003**

Internal Revenue Code section	Total revenue	Total expenses	Total assets	Total liabilities
	Coefficient of variation (percentages)			
	(1)	(2)	(3)	(4)
501(c)(3) [1].....	0.57	0.88	0.08	0.33
501(c)(4).....	1.31	1.37	0.50	0.67
501(c)(5).....	2.94	3.21	1.54	4.43
501(c)(6).....	2.63	2.74	0.90	0.71
501(c)(7).....	3.90	3.90	2.20	3.27
501(c)(8).....	3.55	3.40	0.26	0.13
501(c)(9).....	5.06	6.36	0.31	1.80

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

NOTE: Includes data from Forms 990 and 990-EZ and excludes most organizations with receipts less than \$25,000.

- [2] Data presented in this article are from 2003 Forms 990 and 990-EZ filed in Calendar Years 2004 and 2005. 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 2003) and does not include private foundations filing Form 990-PF, *Return of Private Foundation*.
- [3] The \$25,000 filing threshold is an average of an organization’s gross receipts over the previous 3 years.
- [4] For information on private foundations, see Ludlum, Melissa and Stanton, Mark, “Domestic Private Foundations and Charitable Trusts, 2003,” in this issue.
- [5] 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 provides for 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 for this article. Detailed balance sheet data for Form



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990 filers are provided in Tables 1 and 3. Form 990-EZ data are found in Table 4.

[6] For information on the National Taxonomy of Exempt Entities classification system, see the National Center for Charitable Statistics Web site: [www.ncc.urban.org](http://www.ncc.urban.org).

[7] Tax-exempt organizations are described under Sections 501(c)(1) through (21) of the Internal Revenue Code. The statistics in this article are based only on those tax-exempt under sections 501(c)(3)-(9) because these organizations tend to constitute the bulk of financial activity for the nonprofit sector.

# Charities and Other Tax-Exempt Organizations, 2003

**Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2003**

[All figures are estimates based on samples--money amounts are in thousands of current 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)
<b>Number of returns.....</b>	<b>211,858</b>	<b>58,001</b>	<b>60,107</b>	<b>25,451</b>	<b>52,393</b>	<b>10,934</b>	<b>4,973</b>
<b>Total assets.....</b>	<b>1,897,663,751</b>	<b>2,337,377</b>	<b>15,367,546</b>	<b>17,871,415</b>	<b>167,916,044</b>	<b>232,755,026</b>	<b>1,461,416,343</b>
Cash.....	43,941,026	1,069,551	3,020,968	2,176,911	9,954,891	8,110,411	19,608,294
Savings and temporary cash investments.....	127,389,695	556,065	3,943,896	3,654,980	19,276,412	19,060,188	80,898,153
Accounts receivable (net).....	104,124,506	130,582	820,376	824,345	9,512,356	12,780,438	80,056,409
Pledges receivable (net).....	36,201,949	17,119	136,800	173,956	3,741,138	7,490,198	24,642,737
Grants receivable.....	11,726,467	41,581	372,495	320,638	3,210,438	2,827,823	4,953,493
Receivables due from officers, directors, trustees, and key employees.....	288,437	*843	40,544	*56	131,792	26,491	88,713
Other notes and loans receivable.....	70,507,807	*5,829	199,600	296,114	3,948,060	4,788,042	61,270,161
Inventories for sale or use.....	11,201,020	33,588	198,253	181,408	1,536,592	1,566,487	7,684,692
Prepaid expenses and deferred charges.....	18,573,633	28,300	127,284	215,405	1,613,675	2,471,816	14,117,152
Investments in securities.....	653,904,759	36,768	1,256,081	2,179,215	29,912,233	59,895,204	560,625,257
Investments in land, buildings, and equipment minus accumulated depreciation.....	31,052,586	65,605	589,710	866,690	7,044,377	6,624,790	15,861,414
Other investments.....	170,121,967	21,827	439,308	1,055,687	8,205,125	15,123,994	145,276,026
Land, buildings, and equipment minus accumulated depreciation.....	511,433,315	293,174	3,914,265	5,297,665	62,934,942	78,836,287	360,156,983
Other assets.....	107,196,582	36,545	307,966	628,345	6,894,012	13,152,857	86,176,858
<b>Total liabilities.....</b>	<b>735,368,784</b>	<b>918,848</b>	<b>4,387,938</b>	<b>4,187,601</b>	<b>63,619,550</b>	<b>90,435,528</b>	<b>571,819,319</b>
Accounts payable.....	129,559,790	312,503	1,268,113	1,172,095	12,774,349	16,303,793	97,728,937
Grants payable.....	9,985,963	*15,943	107,143	*42,171	1,207,870	1,866,407	6,746,429
Support and revenue designated for future periods.....	36,309,748	43,257	329,450	324,099	4,325,960	8,326,170	22,960,812
Loans from officers, directors, trustees, and key employees.....	1,110,086	68,190	104,643	*67,150	604,453	70,295	195,354
Tax-exempt bond liabilities.....	240,156,958	--	--	--	3,136,720	18,076,381	218,943,857
Mortgages and other notes payable.....	158,733,516	187,268	1,927,644	2,015,638	33,713,081	30,199,719	90,690,165
Other liabilities.....	159,512,725	291,686	650,945	566,449	7,857,115	15,592,763	134,553,765
<b>Net assets.....</b>	<b>1,162,294,967</b>	<b>1,418,529</b>	<b>10,979,608</b>	<b>13,683,814</b>	<b>104,296,495</b>	<b>142,319,499</b>	<b>889,597,024</b>

Footnotes at end of table.

# Charities and Other Tax-Exempt Organizations, 2003

**Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2003--Continued**

[All figures are estimates based on samples--money amounts are in thousands of current 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)
<b>Total revenue.....</b>	<b>1,069,779,413</b>	<b>9,733,153</b>	<b>22,919,117</b>	<b>19,403,000</b>	<b>146,304,520</b>	<b>150,100,042</b>	<b>721,319,581</b>
Total contributions, gifts, and grants received .....	228,797,985	5,409,892	12,155,582	7,406,941	60,193,416	41,718,532	101,913,621
Contributions received from direct public support.....	112,808,019	3,416,835	6,209,204	3,866,208	23,473,220	23,532,025	52,310,527
Contributions received from indirect public support.....	16,330,097	359,913	677,241	263,194	2,768,456	1,892,555	10,368,738
Government grants.....	99,659,869	1,633,144	5,269,137	3,277,539	33,951,740	16,293,952	39,234,356
Program service revenue .....	754,081,660	3,508,297	8,532,666	10,036,550	76,839,877	98,044,847	557,119,424
Membership dues and assessments.....	7,903,625	442,345	684,655	625,391	1,986,173	1,972,031	2,193,030
Interest on savings and temporary cash investments.....	4,396,054	9,103	84,728	81,987	566,894	641,292	3,012,050
Dividends and interest from securities.....	15,195,566	159,578	47,514	71,442	857,665	1,625,226	12,434,141
Net rental income (loss).....	2,480,362	17,540	98,510	72,710	493,455	391,762	1,406,385
Gross rents.....	5,175,436	24,512	153,071	132,317	976,186	854,240	3,035,109
Rental expenses.....	2,695,074	*6,971	54,561	59,608	482,731	462,479	1,628,724
Other investment income.....	3,980,143	1,624	52,043	37,933	395,325	361,866	3,131,351
Total gain (loss) from sales of assets.....	25,777,203	-590,390	-12,031	126,809	580,109	1,365,329	24,307,377
Gain (loss), sales of securities.....	20,878,890	*-739,789	4,058	-15,407	289,588	1,157,991	20,182,449
Gross amount from sales.....	547,732,394	*10,825,978	408,863	692,532	12,379,387	32,443,211	490,982,423
Cost or other basis and sales expense.....	526,853,505	*11,565,767	404,805	707,939	12,089,800	31,285,220	470,799,975
Gain (loss), sales of other assets.....	4,898,314	149,399	-16,089	142,216	290,521	207,338	4,124,929
Gross amount from sales.....	11,164,789	230,738	91,757	424,941	1,518,232	1,480,882	7,418,240
Cost or other basis and sales expense.....	6,266,476	81,339	107,846	282,724	1,227,711	1,273,544	3,293,311
Net income (loss), special events and activities.....	3,040,897	437,628	627,229	220,078	1,131,177	355,770	269,014
Gross revenue.....	8,576,056	1,525,059	2,300,003	580,180	2,506,755	839,647	824,412
Direct expenses.....	5,535,159	1,087,430	1,672,774	360,101	1,375,578	483,877	555,399
Gross profit (loss), sales of inventories.....	5,427,757	89,440	297,144	342,595	1,254,405	1,300,262	2,143,912
Gross sales minus returns and allowances.....	12,331,298	272,382	645,340	878,706	3,192,038	2,795,709	4,547,124
Cost of goods sold.....	6,903,541	182,942	348,196	536,111	1,937,633	1,495,446	2,403,213
Other revenue (loss).....	18,698,156	248,093	351,076	380,564	2,006,022	2,323,124	13,389,277
<b>Total expenses [2].....</b>	<b>1,007,417,426</b>	<b>17,173,720</b>	<b>22,430,370</b>	<b>19,024,515</b>	<b>140,090,433</b>	<b>142,257,138</b>	<b>666,441,249</b>
Program services.....	869,858,692	15,147,113	18,891,886	16,067,672	119,367,263	120,996,249	579,388,509
Management and general.....	121,812,557	1,333,254	3,101,381	2,599,918	17,069,197	18,539,987	79,168,820
Fundraising.....	11,349,744	238,435	418,267	319,312	2,529,821	2,237,165	5,606,744
Payments to affiliates.....	4,396,431	454,917	18,835	37,614	1,124,153	483,737	2,277,175
<b>Excess of revenue over expenses (net).....</b>	<b>62,361,986</b>	<b>-7,440,567</b>	<b>488,747</b>	<b>378,484</b>	<b>6,214,086</b>	<b>7,842,903</b>	<b>54,878,332</b>

\* 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: Data exclude private foundations, most organizations with receipts less than \$25,000, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

# Charities and Other Tax-Exempt Organizations, 2003

**Table 2.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Total Functional Expenditures, by Code Section, Tax Year 2003**

[All figures are estimates based on samples--money amounts are in thousands of current 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)
<b>Number of returns reporting functional expenditures.....</b>	<b>210,585</b>	<b>15,748</b>	<b>14,066</b>	<b>22,034</b>	<b>13,116</b>	<b>5,254</b>	<b>6,771</b>
<b>Total functional expenditures [2].....</b>	<b>1,003,020,992</b>	<b>51,717,054</b>	<b>16,148,268</b>	<b>27,531,091</b>	<b>10,133,824</b>	<b>14,086,740</b>	<b>116,720,547</b>
Grants and allocations.....	67,075,288	2,012,289	779,122	495,015	79,740	659,697	474,712
Specific assistance to individuals.....	10,208,890	837,260	73,362	*14,090	*652	105,082	2,325,937
Benefits paid to or for members.....	6,130,231	15,141,864	1,747,709	833,063	*20,609	10,073,459	94,056,724
Compensation of officers, directors, or trustees.....	13,289,554	343,458	1,352,878	1,585,211	135,699	77,188	458,929
Other salaries and wages.....	340,714,120	3,440,722	3,294,537	5,332,008	3,465,597	686,452	606,315
Pension plan contributions.....	14,772,985	167,137	646,498	514,483	55,002	115,381	75,940
Other employee benefits.....	47,222,667	744,574	811,583	916,072	344,882	547,381	2,115,556
Payroll taxes.....	23,958,876	210,924	470,744	457,783	428,040	93,730	70,912
Professional fundraising fees.....	819,250	70,362	122,499	26,183	25,466	*8,876	*2,130
Accounting fees.....	1,776,577	76,032	81,713	145,669	56,309	24,870	125,646
Legal fees.....	2,448,553	129,975	353,856	478,627	18,685	24,443	134,866
Supplies.....	85,052,054	366,390	164,899	218,748	342,325	53,802	33,529
Telephone.....	4,445,239	127,585	149,884	241,197	54,330	35,193	21,221
Postage and shipping.....	3,860,113	354,638	120,880	307,683	45,073	23,506	63,818
Occupancy.....	29,761,988	738,152	473,534	951,411	1,164,302	202,425	106,555
Equipment rental and maintenance.....	13,020,487	220,677	119,867	278,120	320,795	39,984	28,005
Printing and publications.....	6,160,664	350,882	263,081	815,069	86,788	49,296	39,731
Travel.....	7,998,650	159,066	455,270	700,248	32,628	31,077	11,305
Conferences, conventions, and meetings.....	3,733,996	165,319	322,531	1,844,336	59,737	50,611	21,747
Interest.....	14,948,517	2,130,886	69,307	194,890	201,275	27,716	26,503
Depreciation and depletion.....	41,586,166	795,994	304,487	545,224	928,782	117,630	59,468
Other expenses.....	264,036,097	23,132,860	3,970,025	10,635,959	2,267,104	1,038,942	15,861,000

[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.

NOTES: Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.

# Charities and Other Tax-Exempt Organizations, 2003

**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, Tax Year 2003**

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) [1] (1)	501(c)(4) (2)	501(c)(5) (3)	501(c)(6) (4)	501(c)(7) (5)	501(c)(8) (6)	501(c)(9) (7)
<b>Number of returns.....</b>	<b>211,858</b>	<b>15,891</b>	<b>14,080</b>	<b>22,034</b>	<b>13,203</b>	<b>5,254</b>	<b>6,804</b>
<b>Total assets.....</b>	<b>1,897,663,751</b>	<b>80,495,700</b>	<b>25,918,163</b>	<b>50,826,892</b>	<b>19,895,233</b>	<b>86,014,357</b>	<b>128,864,476</b>
Cash.....	43,941,026	2,495,622	1,778,378	3,199,071	953,705	491,678	2,200,776
Savings and temporary cash investments.....	127,389,695	7,563,672	5,344,679	9,012,208	1,536,099	3,901,776	18,359,777
Accounts receivable (net).....	104,124,506	3,923,698	1,100,520	2,397,956	1,087,592	126,754	6,600,159
Pledges receivable (net).....	36,201,949	*113,391	5,833	239,264	14,291	*1,347	*8,230
Grants receivable.....	11,726,467	217,363	11,632	100,925	*7,699	*10,335	227,647
Receivables due from officers, directors, trustees, and key employees.....	*288,437	12,164	1,729	10,202	5,503	*703	*448
Other notes and loans receivable.....	70,507,807	28,149,061	337,700	4,574,756	110,754	535,344	75,691
Inventories for sale or use.....	11,201,020	224,071	39,655	166,176	231,268	38,828	5,319
Prepaid expenses and deferred charges.....	18,573,633	1,067,126	180,878	735,614	243,726	429,066	197,971
Investments in securities.....	653,904,759	17,314,373	10,301,954	19,225,849	481,212	60,116,272	88,461,341
Investments in land, buildings, and equipment minus accumulated depreciation.....	31,052,586	1,448,220	526,354	515,747	1,321,501	454,011	55,630
Other investments.....	170,121,967	3,136,249	1,627,073	4,329,652	161,930	17,436,595	7,936,357
Land, buildings, and equipment minus accumulated depreciation.....	511,433,315	8,478,501	4,085,071	4,158,089	13,446,229	1,533,248	407,402
Other assets.....	107,196,582	6,352,188	576,707	2,161,382	293,723	938,398	4,327,728
<b>Total liabilities.....</b>	<b>735,368,784</b>	<b>47,908,199</b>	<b>5,421,742</b>	<b>30,278,443</b>	<b>6,488,496</b>	<b>75,815,706</b>	<b>23,270,406</b>
Accounts payable.....	129,559,790	8,662,310	2,057,166	4,881,380	959,293	372,891	10,306,942
Grants payable.....	9,985,963	446,084	79,762	51,165	2,535	49,169	101,559
Support and revenue designated for future periods.....	36,309,748	2,226,015	349,462	3,599,977	668,407	86,731	350,925
Loans from officers, directors, trustees, and key employees.....	1,110,086	*787	*3,201	*3,586	*10,834	*13	*403
Tax-exempt bond liabilities.....	240,156,958	6,996,154	0	*40,285	*4,765	*31,259	0
Mortgages and other notes payable.....	158,733,516	22,429,771	1,411,997	2,857,956	4,121,850	378,250	202,579
Other liabilities.....	159,512,725	7,147,078	1,520,154	18,844,094	720,812	74,897,393	12,307,998
<b>Net assets.....</b>	<b>1,162,294,967</b>	<b>32,587,501</b>	<b>20,496,421</b>	<b>20,548,449</b>	<b>13,406,738</b>	<b>10,198,650</b>	<b>105,594,070</b>

Footnotes at end of table.

# Charities and Other Tax-Exempt Organizations, 2003

**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, Tax Year 2003**  
**--Continued**

[All figures are estimates based on samples--money amounts are in thousands of current 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)
<b>Total revenue.....</b>	<b>1,069,779,413</b>	<b>54,566,678</b>	<b>18,356,296</b>	<b>29,619,112</b>	<b>10,412,450</b>	<b>14,454,190</b>	<b>143,933,677</b>
Total contributions, gifts, and grants received .....	228,797,985	3,390,968	885,786	2,208,425	124,486	300,599	*25
Contributions received from direct public support.....	112,808,019	1,263,490	417,827	874,584	80,418	53,897	*25
Contributions received from indirect public support.....	16,330,097	203,341	261,604	139,604	39,933	*195,309	0
Government grants.....	99,659,869	1,924,137	206,355	1,194,237	*4,135	*51,393	0
Program service revenue .....	754,081,660	45,539,784	3,428,580	12,778,767	1,892,358	9,895,444	132,631,285
Membership dues and assessments.....	7,903,625	2,188,311	12,011,198	11,364,437	6,195,897	333,025	2,605,741
Interest on savings and temporary cash investments.....	4,396,054	253,768	171,978	271,729	30,040	57,085	638,403
Dividends and interest from securities.....	15,195,566	483,886	340,683	565,865	11,134	3,004,399	1,905,230
Net rental income (loss).....	2,480,362	217,981	97,808	72,517	49,198	21,852	2,592
Gross rents.....	5,175,436	345,525	204,890	191,992	92,955	54,228	12,744
Rental expenses.....	2,695,074	127,544	107,083	119,475	43,757	32,376	10,152
Other investment income.....	3,980,143	795,842	81,985	97,077	3,042	70,781	429,824
Total gain (loss) from sales of assets.....	25,777,203	393,232	221,433	198,554	39,358	59,474	1,844,697
Gain (loss), sales of securities.....	20,878,890	258,832	170,043	105,934	8,835	1,088	1,857,154
Gross amount from sales.....	547,732,394	17,256,811	10,074,687	19,011,340	142,519	4,577,219	146,388,103
Cost or other basis and sales expense.....	526,853,505	16,997,979	9,904,645	18,905,406	133,684	4,576,130	144,530,949
Gain (loss), sales of other assets.....	4,898,314	134,400	51,390	92,620	30,523	58,386	-12,457
Gross amount from sales.....	11,164,789	209,461	104,274	217,382	78,532	62,956	165,269
Cost or other basis and sales expense.....	6,266,476	75,061	52,884	124,762	48,009	4,571	177,726
Net income (loss), special events and activities.....	3,040,897	278,126	33,151	258,531	77,434	470,068	*426
Gross revenue.....	8,576,056	1,130,231	95,085	1,024,465	248,986	767,247	*2,962
Direct expenses.....	5,535,159	852,105	61,932	765,934	171,552	297,178	*2,536
Gross profit (loss), sales of inventories.....	5,427,757	164,330	14,015	147,486	1,665,791	122,474	*-1,764
Gross sales minus returns and allowances.....	12,331,298	522,567	44,533	312,957	3,528,522	372,164	*3,114
Cost of goods sold.....	6,903,541	358,236	30,518	165,470	1,862,732	249,690	*4,877
Other revenue (loss).....	18,698,156	860,449	1,069,678	1,655,721	323,711	118,988	3,877,218
<b>Total expenses [2].....</b>	<b>1,007,417,426</b>	<b>52,144,625</b>	<b>18,081,147</b>	<b>27,666,850</b>	<b>10,158,117</b>	<b>14,105,597</b>	<b>116,740,054</b>
Program services.....	869,858,692	46,506,563	[ 3 ]	[ 3 ]	[ 3 ]	[ 3 ]	[ 3 ]
Management and general.....	121,812,557	4,942,992	[ 3 ]	[ 3 ]	[ 3 ]	[ 3 ]	[ 3 ]
Fundraising.....	11,349,744	267,499	[ 3 ]	[ 3 ]	[ 3 ]	[ 3 ]	[ 3 ]
Payments to affiliates.....	4,396,431	427,571	1,932,880	135,760	24,293	18,855	19,506
<b>Excess of revenue over expenses (net).....</b>	<b>62,361,986</b>	<b>2,422,053</b>	<b>275,149</b>	<b>1,952,262</b>	<b>254,333</b>	<b>348,593</b>	<b>27,193,624</b>

\* 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.

NOTES: Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.

# Charities and Other Tax-Exempt Organizations, 2003

**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, Tax Year 2003**

[All figures are estimates based on samples--money amounts are in thousands of current 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)
<b>Number of returns</b> .....	<b>51,495</b>	<b>9,588</b>	<b>5,359</b>	<b>8,303</b>	<b>6,799</b>	<b>1,032</b>	<b>343</b>
<b>Total assets</b> .....	<b>2,193,472</b>	<b>456,708</b>	<b>312,405</b>	<b>316,893</b>	<b>399,573</b>	<b>75,497</b>	<b>22,193</b>
Cash, savings, and investments .....	1,607,872	334,541	275,401	301,537	201,241	56,964	22,193
Land and buildings (net) .....	354,006	94,944	*26,007	*5,298	147,252	*18,005	0
Other assets .....	231,593	27,222	10,996	10,057	51,082	*529	0
<b>Total liabilities</b> .....	<b>231,605</b>	<b>41,001</b>	<b>43,440</b>	<b>15,941</b>	<b>59,656</b>	<b>*551</b>	<b>0</b>
<b>Net assets</b> .....	<b>1,961,867</b>	<b>415,706</b>	<b>268,964</b>	<b>300,952</b>	<b>339,918</b>	<b>74,946</b>	<b>22,193</b>
<b>Total revenue</b> .....	<b>2,391,248</b>	<b>374,931</b>	<b>267,899</b>	<b>370,741</b>	<b>308,025</b>	<b>38,219</b>	<b>18,262</b>
Contributions, gifts, and grants .....	1,188,783	79,494	12,187	50,366	7,368	*3,518	0
Program service revenue .....	503,713	52,358	*10,743	97,093	87,068	*8,543	12,386
Dues and assessments .....	251,200	125,413	214,092	188,644	161,744	9,232	4,237
Investment income (loss) .....	22,716	4,498	3,611	3,690	8,313	*697	307
Gain (loss) from sales of assets .....	10,917	*877	*21	*687	*2,072	0	0
Gross amount from sales .....	41,740	*877	*2,077	*1,201	*10,236	0	0
Cost or other basis and sales expense .....	30,823	0	*2,098	*515	*12,308	0	0
Net income (loss), special events and activities .....	271,264	88,445	6,078	13,797	13,237	*10,157	0
Gross revenue .....	615,385	200,157	18,438	73,210	40,728	*19,857	0
Direct expenses .....	344,120	111,711	12,360	59,412	27,491	*9,700	0
Gross profit (loss), sales of inventories .....	55,453	8,816	*297	*861	8,787	*551	0
Gross sales minus returns and allowances .....	143,629	23,096	*1,697	*844	27,051	*1,092	0
Cost of goods sold .....	88,175	14,280	*1,400	*1,706	18,263	*541	0
Other revenue (loss) .....	87,197	15,028	20,910	17,324	23,579	*5,520	1,332
<b>Total expenses</b> .....	<b>2,257,438</b>	<b>348,442</b>	<b>252,962</b>	<b>346,322</b>	<b>304,569</b>	<b>37,757</b>	<b>13,992</b>
Grants paid .....	374,333	86,789	28,613	15,257	10,535	8,706	0
Benefits paid to or for members .....	31,376	12,319	12,961	*12,866	*14,365	*2,073	9,266
Salaries and compensation .....	373,236	26,517	69,620	39,624	18,609	*1,823	217
Professional fees .....	185,813	16,087	22,919	69,359	15,660	*76	11
Occupancy, rent, and utilities .....	285,054	25,556	15,742	10,847	99,616	*8,077	123
Printing, publications, and postage .....	90,858	14,258	10,369	24,935	13,255	2,144	13
Other expenses .....	916,764	166,914	92,738	173,432	132,528	14,858	4,363
<b>Excess of revenue over expenses (net)</b> .....	<b>133,809</b>	<b>26,490</b>	<b>14,937</b>	<b>24,419</b>	<b>3,456</b>	<b>462</b>	<b>4,270</b>

\* Estimate(s) should be used with caution because of the small number of sample returns on which they are based.

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

NOTES: Organizations with end-of-year total assets under \$250,000 and gross receipts under \$100,000 could elect to file Forms 990-EZ rather than Forms 990. Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.