

Nonprofit Charitable Organizations, 2009

by Paul Arnsberger

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code (IRC) section 501(c)(3) filed 320,791 Forms 990 and 990-EZ for Tax Year 2009, a slight increase from 2008. These organizations held \$2.70 trillion in assets, an increase in real terms of 6 percent from the previous year.¹ They also reported 6 percent more in total revenue (\$1.48 trillion), nearly three-fourths of which (\$1.09 trillion) came from program services (Figure A).²

Nonprofit charitable organizations that operated hospitals filed 2,642 Forms 990 for Tax Year 2009. These organizations reported \$774.2 billion in assets and \$634.2 billion in revenue. The \$597.7 billion in program service revenue reported by nonprofit hospital organizations represents over half of all program service revenue earned by the nonprofit sector for Tax Year 2009.

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. For Tax Year 2009, the latter form could be completed by certain organizations with end-of-year assets less than \$1.25 million and gross receipts less than \$500,000.³ Slightly fewer than half of the nonprofit filing population completed this short form, which includes condensed income statement and balance sheet information.⁴

Charitable Organizations Tax-Exempt Under IRC 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 a nonprofit organization are limited in that they must further one or more of the purposes for which the organization was granted tax-exempt status. Organizations that are exempt

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Figure A

Nonprofit Charitable Organizations, Selected Financial Data, Tax Years 2008–2009

[All figures are estimates based on samples—money amounts are in millions of constant 2009 dollars]

Item	2008 [1]	2009	Percentage change
	(1)	(2)	(3)
Number of returns	315,184	320,791	1.8
Form 990	148,821	162,421	9.1
Form 990-EZ	166,363	158,370	-4.8
Total assets	2,547,843	2,697,073	5.9
Total liabilities	1,097,951	1,132,923	3.2
Net assets	1,449,893	1,564,150	7.9
Total revenue	1,392,825	1,481,103	6.3
Program service revenue	1,048,977	1,085,889	3.5
Contributions, gifts, and grants [2]	325,417	327,399	0.6
Investment income [3]	25,844	26,941	4.2
Other	-7,413	40,874	[4]
Total expenses	1,411,112	1,433,908	1.6
Excess of revenue over expenses	-18,286	47,195	[4]

[1] Dollar values were adjusted for inflation using the 2005 chain-type price index for Gross Domestic Product (GDP) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis. Inflation-adjusted amounts were calculated in 2009 constant dollars.

[2] Includes membership dues.

[3] Includes "investment income" and "tax-exempt bond proceeds" from Form 990 and "investment income" from Form 990-EZ.

[4] Percentage change cannot be calculated.

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. Detail may not add to totals because of rounding.

under IRC 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, youth organizations, community foundations, schools, service organizations, museums, low-income housing, and environmental preservation groups. These organizations may not allow net earnings to inure to the benefit of a shareholder or individual. Activities attempting

¹ Dollar values were adjusted for inflation using the 2005 chain-type price index for Gross Domestic Product (GDP) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis. Inflation-adjusted money amounts were calculated in 2009 constant dollars and are referred to in this article as "constant dollars" or "real dollars."

² 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. While the article focuses on organizations exempt under Internal Revenue Code section 501(c)(3), SOI also collects data on organizations exempt under sections 501(c)(4) through (c)(9). Data from these organizations can be found in Tables 2, 3, and 4 at the end of this article. Additional tax-exempt organizations are described under sections 501(c)(1), (2), and (10) through (27). Because they constitute a small proportion of financial activity for the nonprofit sector, SOI does not collect data for these organizations.

³ The Form 990-EZ filing threshold was revised each year between 2008 and 2010. For Tax Year 2008, most organizations with assets less than \$2.5 million and gross receipts less than \$1,000,000 were permitted to file the Form 990-EZ. For Tax Year 2010, only organizations with assets less than \$500,000 and gross receipts less than \$200,000 were eligible to file the Form 990-EZ. For all tax years, certain organizations that fell below the Form 990 filing threshold were still required to file the long form due to activities in which they engaged during the year.

⁴ Unless otherwise indicated, data presented in this article are from both Form 990 and Form 990-EZ filers. The tables at the end of the article present data by type of form. Detailed data for Form 990 filers are provided in Tables 1, 2, and 3. Form 990-EZ data are found in Table 4.

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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.⁵ Generally, a donor's contribution to one of these organizations is deductible for income tax purposes.

Of the 1,238,201 active organizations recognized by the Internal Revenue Service (IRS) under IRC section 501(c)(3), some 320,791 filed Form 990 or 990-EZ returns for Tax Year 2009.⁶ Certain nonprofit charitable organizations were not required to file either Form 990 or 990-EZ; these included churches and certain other religious organizations, as well as organizations with annual gross receipts totaling less than \$25,000.⁷ Nonprofit private foundations, which are also tax exempt under section 501(c)(3) (and included in the 1,238,201 figure above), are required to file Form 990-PF, *Return of Private Foundation*.⁸

Financial Highlights and Characteristics

In Tax Year 2009, the nonprofit sector began to rebound from financial losses resulting from the recession that persisted through Tax Year 2008. Charitable organizations exempt under IRC section 501(c)(3) reported increases in each of the major asset categories in Tax Year 2009, however total assets (\$2.70 trillion) and total revenue (\$1.48 trillion) remained slightly below pre-recession, Tax Year 2007 levels when adjusted for inflation.

With total liabilities and total expenses increasing each of the past 2 years, to \$1.13 trillion and \$1.43 trillion, respectively, total net assets and total excess (of revenue over expenses) remained far below pre-recession levels. Between Tax Years 2008 and 2009, program service revenue, the major source of revenue for nonprofit charitable organizations continued its long trend of growth, increasing 4 percent in real terms to \$1.09 trillion. This revenue includes fees collected by organizations in support of their tax-exempt purposes, such as tuition; hospital patient charges (including Medicare and Medicaid payments); and admission fees collected by museums, performing arts groups, and community organizations.

Although 41 percent of the returns filed by section 501(c)(3) organizations for 2009 were filed by small organizations, defined to be those organizations with assets less than \$100,000, these organizations collectively held just 0.2 percent of total assets and reported 1 percent of total revenue (Figure B). In comparison, large organizations, defined to be those organizations with assets of \$10 million or more, represented just over 6 percent of the returns filed but accounted for 91 percent of total asset holdings and nearly 85 percent of total revenue reported.

Figure C illustrates the types of revenue reported by organizations of different sizes. Organizations with assets over \$10 million received 78 percent of their total revenue from program service revenue while only 18 percent came from contributions gifts and grants. In contrast,

Figure B

Nonprofit Charitable Organizations, by Asset Size, Tax Year 2009

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

Asset size	Returns		Total assets		Total revenue	
	Number	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)
Total	320,791	100.0	2,697,073	100.0	1,481,103	100.0
Under \$100,000 [1]	132,800	41.4	4,505	0.2	15,775	1.1
\$100,000 under \$500,000	77,786	24.2	19,222	0.7	28,915	2.0
\$500,000 under \$1,000,000	28,875	9.0	20,890	0.8	16,410	1.1
\$1,000,000 under \$10,000,000	61,239	19.1	200,652	7.4	165,746	11.2
\$10,000,000 under \$50,000,000	13,867	4.3	295,571	11.0	196,820	13.3
\$50,000,000 or more	6,226	1.9	2,156,233	79.9	1,057,436	71.4

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

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations 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 types of religious organizations. Detail may not add to totals because of rounding.

⁵ For more information on the requirements for tax exemption under section 501(c)(3) and other IRC sections, see Internal Revenue Service Publication 557, *Tax Exempt Status for Your Organization*.

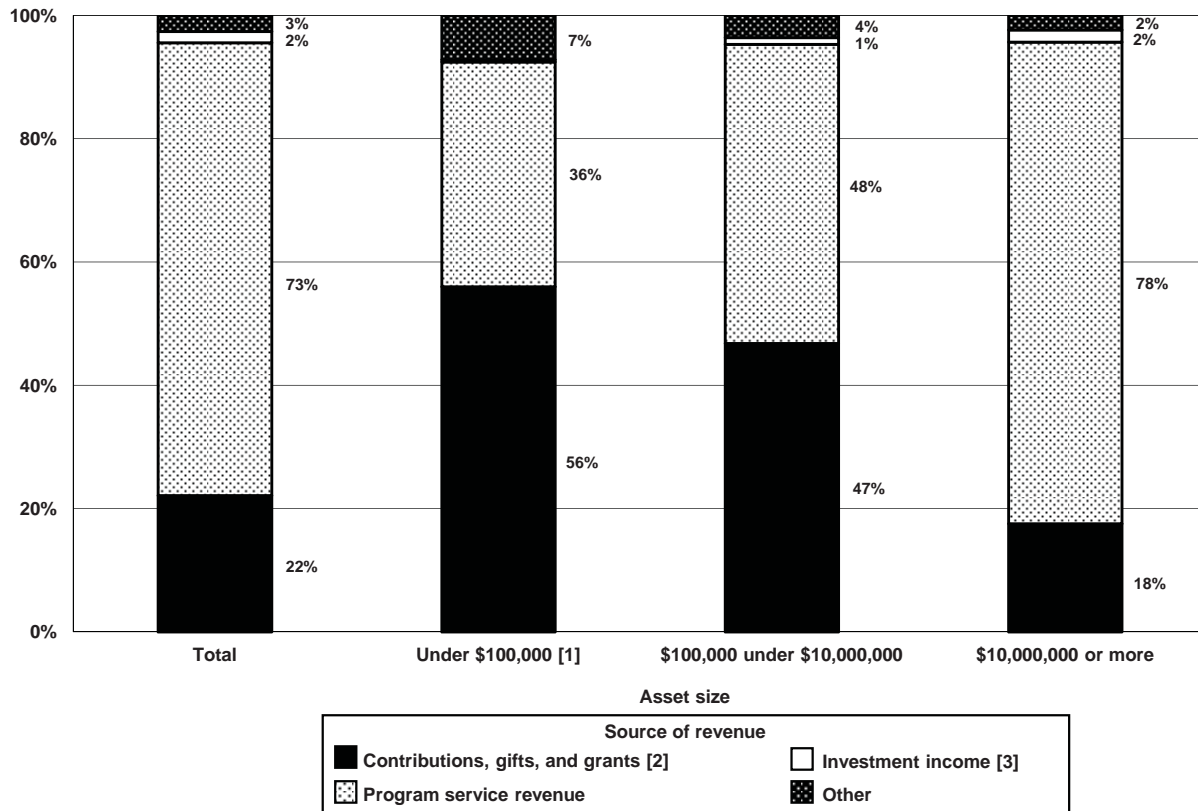
⁶ Data presented in this article are from Tax Year 2009 Forms 990 and 990-EZ filed in Calendar Years 2010 and 2011. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990-EZ, is based on data obtained from the 2010 *IRS Data Book* Table 25 for Fiscal Year 2009.

⁷ The \$25,000 filing threshold is an average of an organization's gross receipts over the previous 3 years. These organizations are required annually to file a very short electronic document called the Form 990-N.

⁸ For information on private foundations, see Belmonte, Cynthia, "Domestic Private Foundations and Excise Taxes, Tax Year 2008," *Statistics of Income Bulletin*, Winter 2012, Volume 31, Number 3.

Figure C

Sources of Nonprofit Charitable Organization Revenue, by Asset Size, Tax Year 2009



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

[2] Includes membership dues.

[3] Includes "investment income" and "tax-exempt bond proceeds" 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 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.

smaller organizations received a much higher percentage of support from contributions in 2009. Because the largest nonprofit charitable organizations, such as hospitals and universities, dominate the financial activity in the sector, program service revenue was the main source of revenue for IRC section 501(c)(3) filers overall.

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.⁹ Organizations are 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. Figure D shows data by NTEE's major program categories.

Some 38 percent of all organizations that filed Forms 990 and 990-EZ filed for Tax Year 2009 were classified as human service organizations, the largest category in terms of returns filed. The average human service organization reported \$2.5 million in assets and \$1.6 million in revenue. In terms of assets, only organizations classified as religion related were smaller, averaging less

⁹ For information on the National Taxonomy of Exempt Entities classification system, see the National Center for Charitable Statistics Web site: www.nccs.urban.org.

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Figure D

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Tax Year 2009

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

NTEE major category [1]	Number of returns	Total assets	Net assets	Revenue			Total expenses	Excess of revenue over expenses
				Total	Contributions, gifts, and grants	Program service revenue		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	320,791	2,697,073	1,564,150	1,481,103	327,399	1,085,889	1,433,908	47,195
Arts, culture, and humanities	34,001	100,953	79,491	29,091	16,413	9,678	28,141	950
Education	56,802	880,113	586,406	277,767	81,938	172,416	269,602	8,165
Environment, animals	14,468	42,076	35,062	13,592	9,289	3,457	12,705	887
Health	37,319	1,079,646	522,978	856,628	61,070	769,240	825,910	30,718
Human services	121,939	301,153	140,345	199,310	83,241	107,650	194,763	4,547
International, foreign affairs	5,705	33,293	22,055	27,583	24,766	1,892	27,201	382
Mutual, membership benefit	837	15,751	6,954	2,324	269	1,277	2,361	-37
Public, societal benefit	29,191	217,821	149,982	64,913	43,226	18,431	63,765	1,148
Religion related	20,529	26,270	20,881	9,895	7,188	1,849	9,459	436

[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.

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.

than \$500,000 per return. The human services category comprises a wide range of organizations, such as: low-income housing providers; recreational clubs; disaster relief organizations; and daycare and senior centers,

The education category ranked second in terms of returns filed (56,802) and assets (\$880.1 billion) for 2009. Nearly one-third of all assets reported on Forms 990 and 990-EZ by organizations exempt under IRC section 501(c)(3) were held by educational institutions. These organizations reported \$277.8 billion in revenue, or about \$4.9 million per return, slightly higher than the average for the nonprofit sector as a whole. While colleges and universities were responsible for the majority of the financial activity in the education category, nearly 98 percent of returns were filed by organizations such as educational foundations and booster clubs; preschools; elementary and secondary schools; scholarship funds; and PTAs.

The NTEE category health comprised 37,319 Forms 990 and 990-EZ for Tax Year 2009. As part of the dominant category in terms of financial activity, these organizations reported \$1.1 trillion in assets and \$856.6 billion in revenue, an average of \$28.9 million and \$22.9 million per return, respectively. In addition to hospitals (discussed further in the next section), organizations in the health category include medical research and advocacy

organizations, substance abuse treatment centers, and hospital support foundations.

Nonprofit Hospitals

Beginning with Tax Year 2008, nonprofit organizations that operated one or more hospitals were required to report certain financial activity on Schedule H of the Form 990.¹⁰ For Tax Year 2009, these 2,642 organizations reported \$774.2 billion in assets and \$634.2 billion in revenue. Like many large charities, hospital organizations reported program service revenue as their predominant source of revenue. The average hospital reported \$226.2 million in program service revenue on its return for a total of \$597.7 billion, or 55 percent of the program service revenue reported by all nonprofit charitable organizations for Tax Year 2009.

Filers were required to report detailed information on community benefit activities such as free or discounted charity care on Schedule H. For Tax Year 2009, nonprofit hospitals reported \$57.8 billion of financial assistance and other community benefits at cost. “Unreimbursed Medicaid” and “charity care at cost” were the largest of these community benefit expenses at \$18.1 billion and \$13.9 billion, respectively.

Figure E shows data, by State, on IRC section 501(c)(3) organizations that operated hospitals. For Tax Year

¹⁰ Most, but not all, organizations that operated a hospital were included in the NTEE health category. Some 4 percent of the total revenue reported by organizations filing a Schedule H, *Hospitals*, came from universities operating a hospital as part of a medical school program and were classified in the education category.

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Figure E

Selected Items for Nonprofit Charitable Organizations Operating Hospitals, by State, Tax Year 2009

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

State	Total number of Forms 990 and 990-EZ filed [1]	Returns by organizations operating hospitals	Total assets	Net assets	Revenue			Total expenses
					Total	Contributions, gifts, and grants	Program service revenue	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	320,791	2,642	774,179	383,259	634,163	19,458	597,701	606,574
Alabama	4,039	21	3,672	1,432	3,218	16	3,111	3,120
Alaska	1,001	5	396	263	275	49	223	251
Arizona	4,493	31	12,197	5,868	10,936	116	10,631	10,292
Arkansas	2,991	43	4,271	2,547	4,551	41	4,337	4,424
California	37,921	154	87,430	40,252	67,468	1,934	65,163	64,317
Colorado	6,395	27	11,513	6,540	6,576	159	6,265	6,063
Connecticut	6,131	38	9,894	4,040	9,676	202	9,145	9,240
Delaware	925	5	2,717	1,391	2,152	34	2,040	2,013
District of Columbia	2,448	8	3,955	1,855	4,232	288	3,835	4,107
Florida	13,157	90	41,443	21,941	28,763	1,501	26,663	27,909
Georgia	8,169	78	26,989	14,764	17,603	929	16,067	16,652
Hawaii	1,807	12	1,808	878	1,872	46	1,783	1,772
Idaho	1,331	15	2,652	1,303	1,998	11	1,953	1,908
Illinois	11,675	119	40,227	19,649	29,333	480	27,810	27,718
Indiana	8,262	71	19,254	10,141	14,092	144	13,472	13,256
Iowa	3,965	47	5,976	3,786	5,162	122	4,873	4,880
Kansas	3,458	55	3,701	2,285	3,193	34	3,097	3,086
Kentucky	3,556	60	9,810	4,849	9,729	64	9,407	9,285
Louisiana	4,235	33	9,803	5,176	9,698	276	9,290	9,568
Maine	2,144	42	4,129	2,145	5,094	61	4,953	4,973
Maryland	6,750	48	15,926	5,665	13,702	230	13,101	13,154
Massachusetts	10,471	55	42,861	25,524	29,241	3,778	24,269	28,597
Michigan	9,074	119	26,356	11,271	25,169	246	24,205	24,470
Minnesota	8,014	75	17,831	8,052	17,401	410	16,700	16,387
Mississippi	2,521	31	2,860	1,854	3,163	30	3,027	3,020
Missouri	6,050	53	15,686	8,772	14,977	165	14,475	14,395
Montana	2,725	42	2,830	1,857	2,377	34	2,292	2,257
Nebraska	1,478	43	7,523	4,953	5,238	213	4,822	4,922
Nevada	1,460	7	1,165	387	911	1	902	897
New Hampshire	1,949	25	4,328	1,875	3,840	32	3,701	3,707
New Jersey	8,046	61	19,606	6,916	18,575	386	17,847	18,120
New Mexico	2,016	9	2,488	1,089	2,120	28	2,086	2,011
New York	25,209	180	50,235	18,172	49,258	1,525	46,123	48,213
North Carolina	9,552	68	20,026	10,177	15,150	70	14,512	14,205
North Dakota	1,156	56	2,462	893	2,423	16	2,372	2,301
Ohio	12,039	120	42,535	21,936	34,877	1,040	32,628	33,064
Oklahoma	4,306	26	4,481	2,834	3,783	81	3,587	3,442
Oregon	6,175	30	6,677	3,368	6,292	50	6,014	6,032
Pennsylvania	15,314	137	44,247	22,320	39,640	1,654	37,062	38,030
Rhode Island	1,267	13	3,130	1,565	3,242	54	3,050	3,200
South Carolina	2,904	20	6,034	3,393	4,930	24	4,818	4,616
South Dakota	1,329	32	3,142	1,712	2,862	32	2,812	2,697
Tennessee	5,606	49	18,198	10,244	12,102	1,090	10,765	11,659
Texas	18,821	114	39,646	22,179	27,146	379	25,958	25,208
Utah	1,120	5	5,049	2,586	3,721	28	3,627	3,353
Vermont	1,057	16	1,886	834	1,989	11	1,944	1,915
Virginia	9,331	51	15,951	8,617	12,616	125	11,906	11,952
Washington	6,968	31	22,371	9,798	18,689	288	17,548	17,991
West Virginia	1,703	35	4,251	1,560	4,225	22	4,137	4,204
Wisconsin	6,321	118	19,269	10,848	15,581	60	15,214	14,454
Wyoming	1,100	2	246	183	280	0	274	270
Foreign	861	17	3,046	720	3,022	849	1,805	2,997

[1] Includes Forms 990 and 990-EZ.

NOTES: Except where noted, data are from Forms 990 for nonprofit charitable organizations tax exempt under Internal Revenue Code section 501(c)(3) that filed Schedule H, *Hospitals*. Detail may not add to totals because of rounding.

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2009, some 8 States had more than 100 nonprofit hospital organizations. New York had the most returns filed (180), while California reported the most assets (\$87.4 billion) and revenue (\$67.5 billion). Many returns included data for multiple hospitals and other facilities reported on a single Form 990 and Schedule H. Some of the largest nonprofit hospital systems included the Kaiser Foundation Hospitals and Catholic Healthcare West in California and the Partners Healthcare System in Massachusetts.

Summary

For 2009, nonprofit charitable organizations (excluding private foundations) tax exempt under IRC section 501(c)(3) reported \$2.7 trillion in total assets and \$1.5 trillion in revenue, both increases from 2008. The number of returns filed by these organizations was 320,791, split nearly evenly between Forms 990 and 990-EZ.

Using National Taxonomy of Exempt Entities codes, health was the predominant category, accounting for 40 percent of total assets and 58 percent of total revenue reported by nonprofit charitable organizations. Organizations that operated hospitals filed 2,642 returns for Tax Year 2009 and accounted for more than half of all program service revenue reported by nonprofit charitable organizations.

Data Sources and Limitations

The statistics in this article are based on a sample of Tax Year 2009 Forms 990, *Return of Organization Exempt from Income Tax*, and Forms 990-EZ, *Short Form Return of Organization Exempt from Income Tax*. Organizations were required to file the 2009 form when their accounting periods ended any time between December 31, 2009, and November 30, 2010. The sample did not include private foundations, which were required to file Form 990-PF. 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 the filing threshold of \$25,000.

The sample design was divided into two parts: the first sampling frame included all returns filed by

organizations exempt under IRC section 501(c)(3); the second sampling frame included all returns filed by organizations exempt under sections 501(c)(4) through (9).¹¹ Organizations tax exempt under other IRC sections were excluded from the sample. The data presented were obtained from returns as originally filed with the IRS. 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 SOI's database.

The two samples were classified into strata based on type of return and size of end-of-year total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 17,300 returns was selected from a population of 323,473. Sampling rates ranged from 100 percent for organizations with total assets of \$50,000,000 or more to 0.83 percent for organizations reporting total assets less than \$500,000. Additionally, electronically-filed returns that included Schedule H at the time of sampling were selected at a rate of 100 percent. The second sample contained 6,592 records selected from the population of 118,652 returns filed by organizations exempt under sections 501(c)(4) through (9). Sampling rates ranged from 100 percent for organizations with assets of \$10,000,000 or more to 1.17 percent for organizations with assets between \$150,000 and \$399,999. 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 2009. 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 F shows CVs for selected financial data. A discussion of methods for evaluating the nonsampling error can be found later in this issue in SOI Sampling Methodology and Data Limitations.¹²

¹¹ Includes: 501(c)(4)-civic leagues, social welfare organizations, and local associations of employees; 501(c)(5)-labor, agricultural, and horticultural organizations; 501(c)(6)-business leagues, chambers of commerce, real estate boards, and like organizations; 501(c)(7)-social and recreational clubs; 501(c)(8)-fraternal beneficiary societies and associations; and 501(c)(9)-voluntary employees' beneficiary associations.

¹² This information can also be found on SOI's Tax Stats Web site at: <http://www.irs.gov/pub/irs-soi/sampling.pdf>.

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Figure F

Coefficients of Variation for Selected Items, by Internal Revenue Code Section, Tax Year 2009

Item	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	0.07	6.30	6.93	4.89	6.86	12.17	6.13
Total assets	0.05	0.48	1.71	1.02	2.38	0.22	0.31
Cash—non-interest bearing	0.97	2.67	5.93	4.53	5.47	7.55	4.39
Savings and temporary cash investments	0.50	1.72	4.05	2.82	5.60	2.05	1.56
Pledges and grants receivable	0.83	7.22	14.43	17.48	35.03	98.70	22.73
Accounts receivable	0.43	1.06	3.94	3.16	5.36	0.92	1.23
Receivables from officers, etc.	0.23	1.31	51.33	15.68	11.08	85.82	* 0.00
Receivables from disqualified persons	0.03	* 0.00	68.22	23.52	* 0.00	* 0.00	* 0.00
Notes and loans receivables	0.57	0.28	9.14	3.30	7.69	0.46	13.33
Inventories for sale or use	0.64	3.71	10.93	11.21	10.12	15.02	0.00
Prepaid expenses or deferred charges	0.73	2.65	6.87	3.62	8.66	32.65	4.18
Land, buildings, & equipment (net)	0.23	2.01	4.30	3.43	2.44	9.53	0.98
Investments in public securities	0.25	0.60	1.81	0.82	13.15	0.15	0.39
Investments in other securities	0.21	1.55	2.03	2.65	14.99	0.36	0.29
Program-related investments	0.96	4.38	35.32	3.19	18.70	0.06	5.16
Intangible assets	2.88	3.19	0.84	4.14	2.24	92.41	0.00
Other assets	0.45	0.80	5.52	3.65	8.05	0.37	0.91
Total liabilities	0.23	0.49	2.28	1.06	3.49	0.09	0.55
Accounts payable and accrued expenses	0.43	0.98	3.01	4.56	4.79	0.85	0.46
Grants payable	1.85	1.17	68.36	16.10	0.00	0.12	0.00
Deferred revenue	0.89	1.18	8.94	2.65	6.29	17.00	7.82
Tax-exempt bond liabilities	0.25	1.16	* 0.00	0.00	0.00	92.56	0.00
Escrow account liability	2.88	0.46	14.09	0.77	75.22	0.00	7.73
Payables to officers, directors, etc.	11.54	28.01	96.78	37.81	34.44	* 0.00	0.00
Secured mortgages and notes payable	0.94	1.67	7.86	3.72	4.44	28.34	0.00
Unsecured notes and loans payable	1.14	0.57	32.20	8.85	19.01	63.96	31.43
Other liabilities	0.55	0.56	2.40	0.43	4.51	0.06	2.11
Total revenue	0.40	1.09	3.57	2.64	3.61	0.77	2.68
Total contributions	1.35	15.71	10.10	9.41	9.24	16.70	1.00
Federated campaigns	8.14	53.37	0.00	73.30	* 0.00	89.33	* 0.00
Membership dues	6.14	9.57	11.22	9.61	9.62	11.32	1.45
Fundraising events	3.41	35.61	21.66	41.49	66.12	35.62	* 0.00
Related organizations	2.16	14.70	56.44	63.66	46.57	72.16	0.00
Government grants (contributions)	2.40	4.56	12.26	23.63	56.14	92.51	0.00
All other contributions, gifts, etc.	1.76	34.65	22.19	10.77	22.42	19.10	2.86
Program service revenue	0.38	0.48	3.96	2.47	3.95	0.60	2.79
Investment income	0.47	1.33	2.61	1.45	7.49	0.12	0.78
Tax-exempt bond proceeds	0.90	0.32	1.63	46.84	77.86	5.41	0.00
Royalties	2.47	0.71	4.77	3.63	42.05	0.00	0.00
Total net rental income	2.57	11.66	11.51	12.17	25.60	10.58	5.72
Net rent—Real estate	2.57	11.67	11.51	12.23	30.14	10.50	5.43
Gross rents—Real estate	1.91	10.51	8.14	5.75	20.48	8.86	1.17
Rental expense—Real estate	2.65	15.57	11.83	7.33	26.49	26.57	0.90
Net rent—Personal property	26.11	73.54	443.92	48.45	25.49	89.19	0.00
Gross rents—Personal property	19.67	26.66	57.45	5.56	22.58	89.19	0.00
Rental expense—Personal property	8.65	19.60	85.45	0.00	23.55	* 0.00	* 0.00
Total net gain from sales of assets	4.63	23.90	163.06	32.93	83.78	0.59	1.04
Net gain from sales—Securities	6.75	8.50	33.47	3.52	56.72	0.65	1.07
Gross sales—Securities	0.18	0.37	1.63	1.10	2.07	0.18	1.03
Sales expense—Securities	0.18	0.40	1.63	1.10	2.08	0.17	1.01
Net gain from sales—Other assets	6.27	12.29	59.78	202.70	69.96	0.01	2.09
Gross sales—Other assets	3.13	7.20	37.46	18.54	42.28	0.00	2.68
Sales expense—Other assets	3.20	7.48	20.44	6.09	20.30	0.00	2.46
Net fundraising income	8.26	22.76	71.14	21.14	24.18	36.78	99.66
Gross fundraising	5.54	24.86	46.29	24.52	28.95	29.85	99.41
Fundraising expenses	6.42	29.45	32.31	24.57	35.26	31.81	98.87
Net gaming income	19.17	31.09	7.93	96.49	52.66	28.67	* 0.00
Gross income from gaming	28.87	32.67	81.26	96.82	68.31	24.53	* 0.00
Gaming expenses	31.00	34.47	85.51	97.59	77.75	26.89	* 0.00
Net income from sales of inventory	4.88	14.46	33.19	5.79	5.22	21.55	0.00
Gross sales of inventory	5.01	10.07	29.62	8.14	4.50	17.91	0.00
Cost of goods sold (inventory)	6.47	9.86	30.65	13.64	5.60	19.58	0.00
Other revenue	3.43	4.70	10.35	9.72	10.07	3.38	1.01
Total expenses	0.42	1.26	3.63	2.67	3.67	0.71	2.79
Program services	0.45	1.21	[2]	[2]	[2]	[2]	[2]
Management and general	0.58	1.47	[2]	[2]	[2]	[2]	[2]
Fundraising	1.82	31.35	[2]	[2]	[2]	[2]	[2]

* No money amount reported.

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

[2] Not required to be reported.

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

Nonprofit Charitable Organizations, 2009

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Table 1. Form 990 Returns of 501(c)(3) Organizations: Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2009

[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	162,421	29,336	36,002	18,158	58,833	13,867	6,226
Total assets	2,673,567,321	1,113,872	9,414,928	13,267,125	197,967,030	295,571,323	2,156,233,043
Cash—non-interest bearing	66,432,855	639,831	2,687,741	2,290,492	14,420,498	12,709,060	33,685,232
Savings and temporary cash investments	186,588,547	176,465	2,111,782	2,711,880	24,357,628	28,244,986	128,985,806
Pledges and grants receivable	67,937,431	37,945	548,786	574,477	8,022,943	11,977,083	46,776,197
Accounts receivable	133,235,178	44,190	721,492	705,407	10,017,282	15,824,569	105,922,239
Receivables from officers, etc.	592,604	*13	*1,290	0	120,258	81,716	389,327
Receivables from disqualified persons	545,259	0	0	0	*20,071	68,179	457,010
Notes and loans receivables	100,950,400	60	67,835	145,205	4,475,613	7,870,193	88,391,494
Inventories for sale or use	16,185,584	17,483	209,860	125,717	1,888,104	2,163,424	11,780,997
Prepaid expenses and deferred charges	19,681,380	19,715	118,201	100,989	1,733,814	2,563,750	15,144,911
Land, buildings, & equipment (net)	814,340,548	158,063	2,178,707	4,281,548	83,674,954	112,453,671	611,593,606
Investments in public securities	609,994,639	*3,223	248,231	1,207,691	29,549,493	57,786,856	521,199,145
Investments in other securities	444,271,547	*1,862	251,018	693,105	8,456,719	22,704,014	412,164,828
Program-related investments	44,684,914	*43	*32,383	*46,286	1,666,255	3,811,249	39,128,699
Intangible assets	5,741,056	0	20,442	*6,047	427,924	950,101	4,336,542
Other assets	162,385,378	14,981	217,161	378,281	9,135,473	16,362,472	136,277,011
Total liabilities	1,128,567,254	507,110	3,182,360	3,735,197	72,443,744	116,493,587	932,205,256
Accounts payable and accrued expenses	204,654,098	254,216	1,021,733	950,786	14,838,459	22,264,425	165,324,479
Grants payable	17,053,171	*7,185	122,737	*115,378	1,463,082	2,534,097	12,810,693
Deferred revenue	60,604,164	37,391	404,375	563,569	4,727,826	9,903,315	44,967,688
Tax-exempt bond liabilities	382,322,558	*3,747	*839	0	4,390,805	24,057,115	353,870,051
Escrow account liability	5,563,646	*2,158	*1,934	*1,613	259,076	747,663	4,551,201
Payables to officers, directors, etc.	1,149,402	77,576	130,302	*19,484	376,345	308,438	237,256
Secured mortgages and notes payable	172,572,664	54,802	706,665	1,315,916	34,060,098	34,507,779	101,927,403
Unsecured notes and loans payable	36,155,519	19,207	153,829	171,431	3,036,917	2,968,594	29,805,541
Other liabilities	248,492,032	50,827	639,945	597,019	9,291,137	19,202,159	218,710,943
Total revenue	1,463,972,636	7,346,748	22,536,849	14,532,450	165,300,172	196,820,335	1,057,436,082
Total contributions	316,924,130	3,640,969	11,261,914	7,917,393	74,224,391	66,690,253	153,189,210
Federated campaigns	3,070,589	*6,774	86,074	59,665	1,095,976	998,342	823,759
Membership dues	3,782,786	261,183	186,591	396,005	881,912	889,135	1,167,961
Fundraising events	6,149,135	222,946	444,187	163,070	1,404,410	1,041,250	2,873,272
Related organizations	21,619,760	32,959	97,465	68,649	1,745,374	1,739,823	17,935,490
Government grants (contributions)	140,638,718	1,103,508	3,980,569	4,189,178	40,249,265	32,038,952	59,077,246
All other contributions, gifts, etc.	141,663,143	2,013,599	6,467,028	3,040,827	28,847,455	29,982,752	71,311,482
Program service revenue	1,081,028,965	3,364,620	9,909,116	5,685,293	84,298,083	122,405,829	855,366,024
Investment income	26,384,664	19,523	65,265	112,587	1,862,115	2,637,731	21,687,443
Tax-exempt bond proceeds	276,381	0	*825	0	3,374	6,427	265,755
Royalties	2,717,943	0	*4,865	*14	144,585	275,202	2,293,278
Total net rental income	2,909,415	2,116	63,373	46,208	513,978	497,182	1,786,558
Net rent—Real estate	2,847,969	1,621	61,224	46,111	503,309	469,026	1,766,678
Gross rents—Real estate	6,410,970	7,500	65,489	157,630	1,023,957	971,548	4,184,846
Rental expense—Real estate	3,563,001	*5,879	*4,266	111,519	520,648	502,522	2,418,168
Net rent—Personal property	61,446	*495	*2,149	*97	10,668	28,156	19,880
Gross rents—Personal property	82,880	*1,090	*2,253	*97	12,787	32,317	34,335
Rental expense—Personal property	21,434	*595	*103	0	2,119	4,161	14,455
Total net gain from sales of assets	3,869,056	16,632	-11,185	-36,203	-172,987	-494,177	4,566,976
Net gain from sales—Securities	1,954,481	*16,402	-5,667	-50,082	-479,275	-660,407	3,133,511
Gross sales—Securities	651,581,015	*739,499	196,076	831,301	10,958,190	26,207,261	612,648,688
Sales expense—Securities	649,626,534	*723,098	201,743	881,383	11,437,466	26,867,668	609,515,177

Footnotes at end of table.

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Table 1. Form 990 Returns of 501(c)(3) Organizations: Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2009—Continued

[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)
Net gain from sales—Other assets	1,914,575	231	-5,518	13,879	306,288	166,230	1,433,465
Gross sales—Other assets	12,265,827	81,361	28,717	54,949	1,414,384	984,181	9,702,234
Sales expense—Other assets	10,351,252	*81,130	*34,235	41,070	1,108,096	817,950	8,268,770
Net fundraising income	1,726,820	182,042	313,897	289,084	691,931	226,922	22,943
Gross fundraising	5,229,751	370,792	961,771	508,476	1,749,485	877,833	761,394
Fundraising expenses	3,502,931	188,750	647,873	219,392	1,057,554	650,911	738,451
Net gaming income	244,185	*3,572	57,063	*13,491	75,696	54,396	39,967
Gross income from gaming	2,514,239	*131,432	1,235,724	*257,611	523,947	243,739	121,785
Gaming expenses	2,270,054	*127,860	1,178,661	*244,120	448,251	189,343	81,818
Net income from sales of inventory	6,133,959	29,858	466,406	236,211	1,155,607	1,554,259	2,691,619
Gross sales of inventory	14,875,451	67,025	1,090,302	455,174	3,422,604	3,742,582	6,097,765
Cost of goods sold (inventory)	8,741,493	37,167	623,897	218,963	2,266,997	2,188,323	3,406,146
Other revenue	21,757,117	87,416	405,309	268,370	2,503,400	2,966,312	15,526,310
Total expenses	1,417,237,396	8,124,251	23,067,886	14,010,434	160,496,788	192,029,511	1,019,508,527
Program services	1,231,007,961	6,997,861	19,748,741	11,606,676	137,125,668	166,403,318	889,125,698
Management and general	171,059,094	979,005	2,816,463	2,100,908	20,347,057	22,823,726	121,991,934
Fundraising	15,170,340	147,386	502,681	302,850	3,024,062	2,802,467	8,390,895
Excess of revenue over expenses (net)	46,735,240	-777,503	-531,036	522,017	4,803,384	4,790,824	37,927,554

* 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.

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.

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Table 2. Form 990 Returns of 501(c)(3)-(9) Organizations: Total Functional Expenditures, by Code Section, Tax Year 2009

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

Item	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	161,523	9,444	6,903	13,201	7,422	3,228	4,760
Total functional expenses	1,417,237,396	82,440,408	20,723,572	35,968,688	10,681,218	15,107,160	131,758,498
Grants to governments and organizations in the U.S.	61,660,125	517,871	656,062	1,080,168	21,023	167,923	165,305
Grants to individuals in the U.S.	40,285,739	132,833	43,381	77,908	16,784	13,042	5,856
Grants to governments, organizations, and individuals outside the U.S.	17,981,550	680,611	4,540	20,116	0	*17,769	*80,415
Benefits paid to or for members	10,736,835	30,322,344	2,643,695	607,682	*3,342	11,741,116	118,948,632
Compensation of current officers, etc.	23,559,327	560,285	1,502,884	2,470,557	299,185	98,682	231,776
Compensation of disqualified persons	4,522,501	11,440	45,834	91,272	*17,478	*6,553	9,027
Other salaries and wages	469,791,456	5,400,393	3,852,499	6,517,396	3,606,455	662,322	610,134
Pension plan contributions	24,626,799	477,423	1,008,015	695,156	66,670	105,278	123,615
Other employee benefits	68,851,353	923,540	1,125,294	1,120,538	420,610	568,346	971,790
Payroll taxes	34,895,511	308,606	419,213	587,736	391,572	83,331	70,085
Management fees	10,533,939	673,266	30,082	348,291	25,367	2,818	630,496
Legal fees	3,720,521	189,365	399,429	680,672	29,326	19,560	157,441
Accounting fees	2,546,279	106,776	113,569	168,948	54,304	20,842	140,706
Lobbying fees	272,963	36,282	23,281	381,956	*157	*85	*1,387
Professional fundraising fees	650,731	59,250	*5,598	25,174	*824	*4,537	0
Investment management fees	2,618,420	57,231	47,191	67,744	1,316	19,132	204,113
Other fees	105,345,955	3,931,731	368,038	2,117,645	180,747	144,110	1,831,626
Advertising and promotion	6,829,297	349,737	145,582	1,478,300	18,230	33,940	32,717
Office expenses	138,825,913	1,312,581	725,610	1,467,530	464,936	104,878	177,980
Information technology	14,747,130	426,707	83,274	514,721	21,313	39,746	63,637
Royalties	645,913	*12,207	*6,454	38,330	*1,261	0	*35
Occupancy	47,202,403	1,027,313	606,896	1,115,948	1,249,079	167,633	93,031
Travel	12,062,277	240,410	567,060	838,561	32,888	31,280	13,112
Travel expenses--public officials	26,917	1,364	*875	860	*43	*292	*154
Conferences, conventions, meetings	4,961,675	213,254	391,686	2,110,758	44,840	33,053	19,808
Interest expense	21,331,001	1,895,958	46,905	134,733	258,845	9,331	6,991
Payments to affiliates	5,071,721	344,439	2,626,899	201,071	16,773	14,192	6,145
Depreciation, depletion, and amortization	60,150,875	1,147,953	306,307	604,146	1,111,127	85,429	67,446
Insurance	13,932,873	225,464	170,111	193,771	284,354	30,556	1,164,321
Other expenses	208,849,395	30,853,772	2,757,308	10,210,998	2,042,370	881,384	5,930,717

* 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.

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

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Table 3. Form 990 Returns of 501(c)(3)-(9) Organizations: Balance Sheet and Income Statement Items, by Code Section, Tax Year 2009

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

Item	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	162,421	9,555	6,920	13,202	7,438	3,228	4,765
Total assets	2,673,567,321	99,725,905	30,789,216	60,622,772	22,976,017	106,480,095	170,545,821
Cash—non-interest bearing	66,432,855	3,399,571	1,810,795	3,525,126	1,037,589	381,176	2,988,067
Savings and temporary cash investments	186,588,547	9,269,949	6,504,434	10,872,361	1,580,769	3,081,865	17,363,297
Pledges and grants receivable	67,937,431	470,009	*12,659	245,544	6,170	*2,170	126,777
Accounts receivable	133,235,178	6,898,011	1,025,929	3,302,883	1,194,890	279,291	6,951,286
Receivables from officers, etc.	592,604	419,385	959	10,892	5,379	3,135	0
Receivables from disqualified persons	545,259	0	*333	*1,622	0	0	0
Notes and loans receivables	100,950,400	28,137,586	399,276	2,123,453	151,453	1,803,853	87,797
Inventories for sale or use	16,185,584	1,208,308	34,235	209,089	258,795	27,258	7,832
Prepaid expenses and deferred charges	19,681,380	890,974	122,161	720,306	220,014	29,539	275,714
Land, buildings, & equipment (net)	814,340,548	12,983,460	4,696,333	5,566,202	17,372,455	1,554,451	379,182
Investments in public securities	609,994,639	21,512,585	11,356,846	26,312,951	436,848	65,479,567	83,484,233
Investments in other securities	444,271,547	6,224,805	3,791,208	4,538,838	264,144	12,132,523	52,730,899
Program-related investments	44,684,914	817,313	122,363	1,089,991	39,816	9,595,500	834,248
Intangible assets	5,741,056	676,142	*19,404	97,959	60,752	*347	*23
Other assets	162,385,378	6,817,806	892,280	2,005,555	346,944	12,109,420	5,316,464
Total liabilities	1,128,567,254	55,362,927	7,555,479	35,041,834	8,229,686	94,720,710	57,466,310
Accounts payable and accrued expenses	204,654,098	14,096,854	3,596,532	6,202,395	1,000,960	2,357,661	46,260,600
Grants payable	17,053,171	595,894	35,047	78,945	*2,233	*3,373	26,471
Deferred revenue	60,604,164	3,743,357	281,516	4,976,413	924,730	73,542	489,003
Tax-exempt bond liabilities	382,322,558	6,086,355	0	*71,592	*1,301	*30,211	*134
Escrow account liability	5,563,646	324,179	153,666	157,063	*12,298	2,183	49,192
Payables to officers, directors, etc.	1,149,402	*86,696	*8,292	*6,510	*2,997	0	*20,624
Secured mortgages and notes payable	172,572,664	10,623,327	1,068,935	3,043,764	4,998,530	197,683	100,752
Unsecured notes and loans payable	36,155,519	11,697,311	50,228	183,162	275,280	*543	65,347
Other liabilities	248,492,032	8,108,956	2,361,263	20,321,990	1,011,357	92,055,513	10,454,187
Total revenue	1,463,972,636	85,019,990	21,008,982	35,959,243	10,809,854	15,097,172	131,665,748
Total contributions	316,924,130	5,343,908	3,602,633	6,592,937	1,354,112	244,012	219,100
Federated campaigns	3,070,589	*3,651	*66	*33,991	0	*139	0
Membership dues	3,782,786	1,158,781	2,958,096	3,345,807	1,229,101	144,176	*135,570
Fundraising events	6,149,135	50,358	*206	15,139	19,334	19,417	0
Related organizations	21,619,760	223,049	106,388	86,444	5,741	*4,347	*64,322
Government grants (contributions)	140,638,718	1,520,715	143,907	1,829,400	*2,867	*35,303	*11,382
All other contributions, gifts, etc.	141,663,143	2,387,354	393,970	1,282,156	97,069	40,631	*7,826
Program service revenue	1,081,028,965	75,396,381	15,534,058	26,143,433	7,204,707	11,029,896	125,994,008
Investment income	26,384,664	1,121,661	579,439	1,153,847	40,989	3,113,848	2,942,591
Tax-exempt bond proceeds	276,381	*18,700	*243	*1,531	*276	*39,895	*4,619
Royalties	2,717,943	808,770	104,037	444,436	5,744	*1,756	*12
Total net rental income	2,909,415	300,932	84,106	55,426	51,996	39,741	-6,651
Net rent—Real estate	2,847,969	300,577	83,962	55,144	43,602	38,393	-7,002
Gross rents—Real estate	6,410,970	405,714	200,183	203,666	76,626	50,023	100,985
Rental expense—Real estate	3,563,001	105,137	116,221	148,523	33,024	11,630	107,987
Net rent—Personal property	61,446	*355	*144	*282	8,393	*1,348	*351
Gross rents—Personal property	82,880	*2,599	*1,129	*2,458	10,061	*1,348	*351
Rental expense—Personal property	21,434	*2,245	*985	*2,176	*1,668	0	0
Total net gain from sales of assets	3,869,056	87,037	19,435	-280,664	50,612	-390,583	-1,164,885
Net gain from sales—Securities	1,954,481	-74,063	-30,840	-327,722	-9,519	-351,895	-1,123,763
Gross sales—Securities	651,581,015	13,984,442	8,900,270	18,843,388	301,620	21,682,210	104,683,565
Sales expense—Securities	649,626,534	14,058,505	8,931,111	19,171,111	311,139	22,034,105	105,807,328

Footnotes at end of table.

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Table 3. Form 990 Returns of 501(c)(3)-(9) Organizations: Balance Sheet and Income Statement Items, by Code Section, Tax Year 2009—Continued

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

Item	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)
Net gain from sales—Other assets	1,914,575	161,100	50,275	47,058	60,131	-38,688	-41,123
Gross sales—Other assets	12,265,827	338,462	86,903	673,245	108,189	1,079,101	562,922
Sales expense—Other assets	10,351,252	177,362	36,628	626,187	48,058	1,117,789	604,045
Net fundraising income	1,726,820	60,792	8,490	104,234	20,617	34,940	*3,876
Gross fundraising	5,229,751	169,530	18,641	310,802	74,017	54,298	*5,694
Fundraising expenses	3,502,931	108,738	10,150	206,567	53,399	19,358	*1,818
Net gaming income	244,185	32,140	44	820	15,504	79,388	0
Gross income from gaming	2,514,239	288,200	895	1,173	55,777	316,293	0
Gaming expenses	2,270,054	256,060	851	353	40,273	236,905	0
Net income from sales of inventory	6,133,959	130,992	15,114	189,333	1,712,761	117,422	*-51
Gross sales of inventory	14,875,451	458,685	56,956	343,239	3,275,745	348,710	*52,810
Cost of goods sold (inventory)	8,741,493	327,693	41,841	153,906	1,562,984	231,288	*52,861
Other revenue	21,757,117	1,718,675	1,061,382	1,553,910	352,537	786,856	3,673,130
Total expenses	1,417,237,396	82,440,408	20,723,572	35,968,688	10,681,218	15,107,160	131,758,498
Program services	1,231,007,961	75,484,118	[2]	[2]	[2]	[2]	[2]
Management and general	171,059,094	6,630,873	[2]	[2]	[2]	[2]	[2]
Fundraising	15,170,340	325,416	[2]	[2]	[2]	[2]	[2]
Excess of revenue over expenses (net)	46,735,240	2,579,583	285,409	-9,444	128,636	-9,988	-92,750

* 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] 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.

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Table 4. Form 990-EZ Returns of 501(c)(3)-(9) Organizations: Selected Items, by Code Section, Tax Year 2009

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

Item	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	158,370	18,163	13,091	18,867	15,445	5,531	1,263
Total assets	23,505,727	2,385,345	2,368,662	2,153,676	2,124,673	1,320,554	230,456
Cash, savings, and investments	12,859,359	1,510,535	1,845,873	1,770,154	925,205	547,267	197,607
Land and buildings (net)	6,390,074	467,582	391,517	161,014	823,940	666,613	*799
Other assets	4,256,293	407,228	131,273	222,507	375,527	106,673	*32,050
Total liabilities	4,355,327	402,691	165,591	286,201	406,480	216,974	*2,318
Total revenue	17,130,218	1,439,183	1,554,037	2,303,574	1,462,745	539,933	183,035
Contributions, gifts, and grants	9,420,321	423,064	99,236	293,817	91,062	49,415	*12,799
Program service revenue	4,860,371	344,880	157,111	811,872	368,876	167,805	132,768
Membership dues and assessments	1,054,335	353,304	1,083,494	967,730	789,295	66,092	*27,612
Investment income (loss)	279,562	47,330	54,069	28,696	26,492	26,664	6,853
Gain (loss) from sales of assets	-1,307	-3,446	*1,462	-2,692	266	*26,407	*104
Gross amount from sales	500,453	76,681	*37,117	25,364	19,778	*58,279	*4,302
Cost or other basis and sales expense	501,760	80,127	*35,656	28,056	*19,512	*31,872	*4,198
Net income (loss), special events and activities	872,361	164,292	35,673	75,156	20,655	54,824	*310
Gross revenue	2,071,037	421,787	89,681	254,533	111,447	188,121	*10,019
Direct expenses	1,198,676	257,494	54,007	179,377	90,791	133,297	*9,709
Net income from sales of inventory	267,425	38,429	*3,252	12,428	93,893	98,961	0
Gross sales minus returns and allowances	615,049	85,007	*6,984	20,447	220,890	254,292	0
Cost of goods sold	347,622	46,578	*3,732	8,019	126,998	155,331	0
Other revenue (loss)	377,142	71,328	119,740	116,566	72,205	49,763	*2,588
Total expenses	16,670,573	1,553,871	1,512,129	2,273,660	1,439,820	502,279	189,331
Grants and similar amounts paid	2,326,342	345,000	254,737	89,497	38,062	43,992	*1,084
Benefits paid to or for members	129,085	51,970	82,468	43,836	47,439	6,015	109,724
Salaries, other compensation, and benefits	4,542,875	181,180	480,614	580,849	202,151	84,576	*8,663
Professional fees	1,427,590	125,191	68,728	300,154	86,513	19,218	26,535
Occupancy, rent, and utilities	1,808,551	203,539	125,924	122,324	400,939	141,620	*13,676
Printing, publications, and postage	479,634	29,644	46,948	118,851	44,951	13,638	3,910
Other expenses	5,956,489	617,346	452,707	1,018,148	619,763	193,218	25,739
Excess of revenue over expenses (net)	459,643	-114,689	41,909	29,914	22,925	37,652	-6,296

*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.

NOTES: For Tax Year 2009, organizations with end-of-year total assets under \$1,250,000 and gross receipts under \$500,000 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.