

Nonprofit Charitable Organizations, 2010

by Paul Arnsberger

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code (IRC) section 501(c)(3) filed 269,474 Forms 990 and 990-EZ and reported \$2.9 trillion in assets for Tax Year 2010, an increase of 9 percent from the previous year. These organizations reported \$1.6 trillion in total revenue, nearly three-quarters (\$1.2 trillion) of which came from program services, and \$1.5 trillion in expenses.¹ These statistics are based on data compiled from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990-EZ, and the short form version of this information return.²

Charitable Organizations Tax-Exempt Under IRC Section 501(c)(3)

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 exempt under IRC section 501(c)(3) include those with religious, charitable, scientific, literary, or educational purposes. In practice, these categories cover a broad range of charitable organizations and activities, including 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 aimed at influencing legislation cannot be a substantial part of an organization's activities. Additionally, the organization may not intervene in a political campaign on behalf of, or in opposition to, any candidate.³ Generally, a donor's contribution to one of these organizations is deductible for income tax purposes.

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Filing Population and Threshold Changes

Of the 1,280,739 active organizations recognized by the Internal Revenue Service (IRS) under IRC section 501(c)(3), about 21 percent filed Form 990 or Form 990-EZ returns for Tax Year 2010.⁴ Certain nonprofit charitable organizations were not required to file either of those forms; these included churches and certain other religious organizations, as well as organizations with annual gross receipts totaling less than \$50,000. Nonprofit private foundations, which are also tax exempt under section 501(c)(3) (and included in the number of active organizations mentioned above), file Form 990-PF, *Return of Private Foundation*, and are not included in these statistics.⁵

For Tax Year 2010, changes to both the filing and Form 990-EZ thresholds affected the population of nonprofit charitable filers. For the first time since Tax Year 1982, the threshold at which organizations were required to file an information return (either Form 990 or Form 990-EZ) increased to \$50,000; prior to Tax Year 2010, organizations with annual gross receipts less than \$25,000 were exempt from filing an information return.⁶ Additionally, 2010 marked the third year in a row that the Form 990-EZ filing threshold was revised. For Tax Year 2007, only organizations with assets less than \$250,000 and gross receipts less than \$100,000 were eligible to file the short form. For Tax Year 2008, the redesigned Form 990 permitted a much larger pool of organizations, those with assets less than \$2.5 million and gross receipts less than \$1 million, to file Form 990-EZ. For 2009, the asset (\$1.25 million) and receipt (\$500,000) thresholds were reduced further; and for Tax Year 2010, they were revised downward again to \$500,000 and \$200,000. For all tax years since 2008, certain organizations that fell below the Form 990-EZ threshold were still required to file the long form due to activities in which they engaged during the year, such as operating a hospital, maintaining donor-advised funds, or compensating employees above a certain threshold.

¹ The statistics in this article exclude private foundations, most organizations with receipts totaling less than \$50,000, 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). Tables 2, 3, and 4 at the end of this article include data from these organizations. IRC sections 501(c)(1), (c)(2), and (c)(10) through (c)(27) describe additional tax-exempt organizations. Because they constitute a small proportion of financial activity for the nonprofit sector, SOI does not collect data for these organizations.

² 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. Tables 1, 2, and 3 provide detailed data for Form 990 filers. Table 4 presents Form 990-EZ data.

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

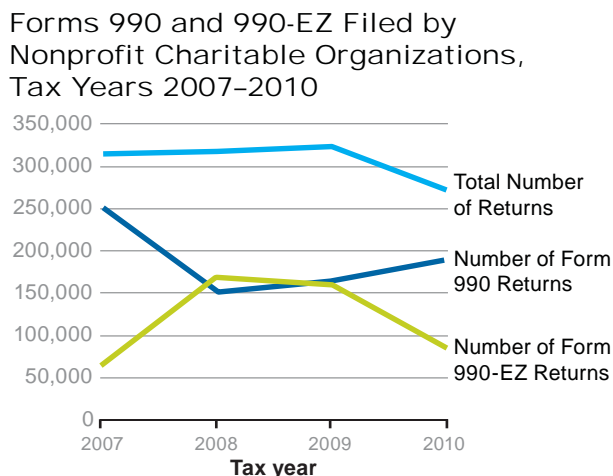
⁴ Data presented in this article are from Tax Year 2010 Forms 990 and 990-EZ filed in Calendar Years 2011 and 2012. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990-EZ, is based on data obtained from the 2011 *IRS Data Book* Table 25 for Fiscal Year 2010.

⁵ For information on private foundations, see Belmonte, Cynthia, "Domestic Private Foundations and Related Excise Taxes, Tax Year 2009," *Statistics of Income Bulletin*, Winter 2013, Volume 32, Number 3.

⁶ Since 2008, organizations that have gross receipts below the filing threshold have been required annually to submit a short electronic document called Form 990-N.

These threshold changes have affected the filing patterns of nonprofit charitable organizations. After a significant increase for 2008 (the year the redesigned form was introduced), the number of Form 990-EZ filers dropped in both 2009 and 2010 because of the new thresholds (Figure A). Further, with the overall filing threshold raised (to \$50,000 for receipts) for Tax Year 2010, the total population of nonprofit charitable organization filers decreased 16 percent, driven by a 48-percent decrease in the number of Forms 990-EZ returns. This represents the first time since Tax Year 1985—the first year the IRS began regularly collecting these statistics—that the number of Forms 990 and 990-EZ filers was lower than the previous year. For the sake of comparison, excluding organizations with receipts between \$25,000 and \$50,000 from the population for Tax Year 2009 showed that the total number of filers (267,895) was slightly fewer than for Tax Year 2010.

Figure A



SOURCE: IRS Statistics of Income Division, Nonprofit Charitable Organizations, July 2013.

Financial Highlights and Characteristics

Despite the significant drop in the filing population, nonprofit charitable organizations that filed Forms 990 and 990-EZ for Tax Year 2010 reported aggregate increases in nearly all financial categories. This was due, in part, to the fact that the organizations no longer required to file for 2010 contributed little to the sector's overall financial activity in previous years. Charitable organizations exempt under IRC section 501(c)(3) reported over \$2.9 trillion in assets for 2010, an increase of 9 percent from

2009. Nonprofit charitable organizations hold about half of all assets as investments, primarily in securities, which for 2010 totaled over \$1.2 trillion.

Total revenue reported by charities increased to \$1.6 trillion for Tax Year 2010. Income from program services comprised 72 percent (\$1.1 trillion) of the revenue reported by organizations exempt under IRC section 501(c)(3). Program service 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. The other major source of revenue comes from contributions, gifts, and grants made to charitable organizations. For Tax Year 2010, charities reported \$344.9 billion from donors and grantmakers. While not a major source of charitable revenue, income from sales of securities and other assets continued to show dramatic gains, increasing from reported losses of \$41.1 billion in 2008, to gains of \$3.9 billion in 2009 and \$33.9 billion in 2010.

Charities holding \$50 million or more in assets filed only 2 percent of returns for Tax Year 2010 (Figure B). However, nonprofit charitable organizations in this size category accounted for the majority of the sector's assets (81 percent) and revenue (72 percent). Conversely, organizations reporting less than \$500,000 in assets made up more than half (59 percent) of the filing population and represented the smallest shares of the sector's total assets (less than 1 percent) and total revenue (3 percent).

Revenue Analysis: A Panel Approach

The Statistics of Income (SOI) Division bases the estimates for this study on a stratified sample of returns selected based on the organization's assets. Because of this, the samples include many of the same nonprofit charitable organizations year after year. SOI identified over 7,000 organizations that filed Form 990 and were selected for each sample for Tax Years 2000 through 2010. These organizations comprise a retroactive panel of charitable organizations for statistical research. The benefit of studying the nonprofit sector through a retroactive panel is that such analysis excludes certain variations caused by either the introduction or attrition of organizations in the population, which affect the aggregate statistics.⁷

SOI classified the 7,105 organizations in the panel by the size of assets reported in Tax Year 2000 and tracked the financial activity of each asset group for the next 11 study years. Within this panel, SOI classified

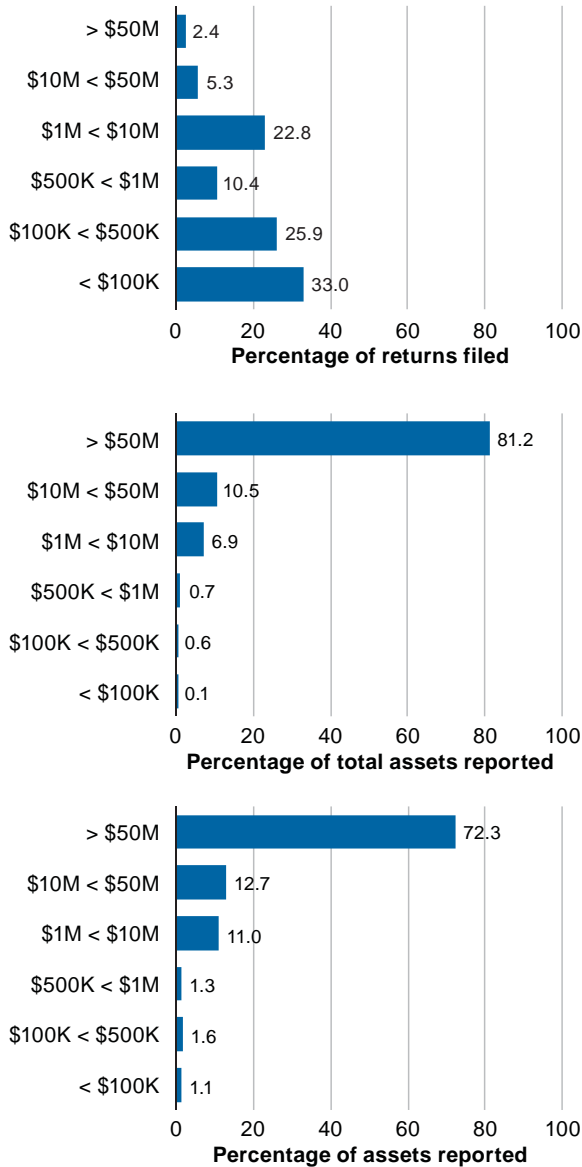
⁷ The downside of a retroactive panel is the introduction of survivorship bias into the analysis. That is, because the panel excludes short-lived organizations, it may not be representative of the population.

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Figure B

Nonprofit Charitable Organizations, by Asset Size, Tax Year 2010



SOURCE: IRS Statistics of Income Division, Nonprofit Charitable Organizations, July 2013.

organizations reporting over \$100 million in assets for Tax Year 2000 as large; those with assets between \$10 million and \$100 million as medium; and organizations with assets less than \$10 million as small. Since the largest organizations tend to dominate the financial activity

of the nonprofit sector, SOI based the panel analysis on cumulative change, as a percentage, for each size class.

Investment income, contributions, and program service revenue make up the three major sources of revenue for the three size classes (Figure C).⁸ Between Tax Years 2000 and 2010, of the major sources of revenue reported by organizations in the panel, program service revenue proved the most consistent over time, increasing between 2 percent and 9 percent each year for each of the three size classes. On the other hand, investment income reported by the designated charities was a more volatile source of revenue. After declining for 2 years at the beginning of the decade, investment income reported by organizations grew 75 percent from 2003 until 2006, before dropping again. Contributions, gifts, and grants fell somewhere in between program service revenue and investment income in terms of volatility, but this category also showed the greatest variation among the three size classes.

Because of the recession lasting from December 2007 until June 2009, each of the size classes reported a drop in revenue for Tax Year 2008. Small filers experienced only a slight dip of less than 1 percent, while organizations in the panel with assets over \$100 million reported an 11 percent decline in revenue for the year. This decrease is notable, in part, because program service revenue, which accounts for 80 percent of the large organizations' revenue, on average, actually rose 4 percent in 2008. Significant decreases in other sources of revenue, namely contributions (down 20 percent), investment income (down 45 percent), and especially sales of assets, which fell 180 percent from 2007 to 2008, drove the decline.

Since Tax Year 2000, the small charitable organizations in the panel have shown steady increases in total revenue in 10 of the 11 years studied. (The exception is the small decline in 2008 noted above.) These organizations rely more heavily on contributions (an average of 41 percent of total revenue) than their medium and large counterparts. Unlike medium and large organizations, those in the small category did not report a significant decline in contributions in the peak recession year of 2008. In fact, contributions for this group rose nearly 4 percent, which is consistent with the trend beginning in Tax Year 2002.

Nonprofit Charitable Organizations Classified by NTEE Codes

The National Center for Charitable Statistics developed the National Taxonomy of Exempt Entities (NTEE)

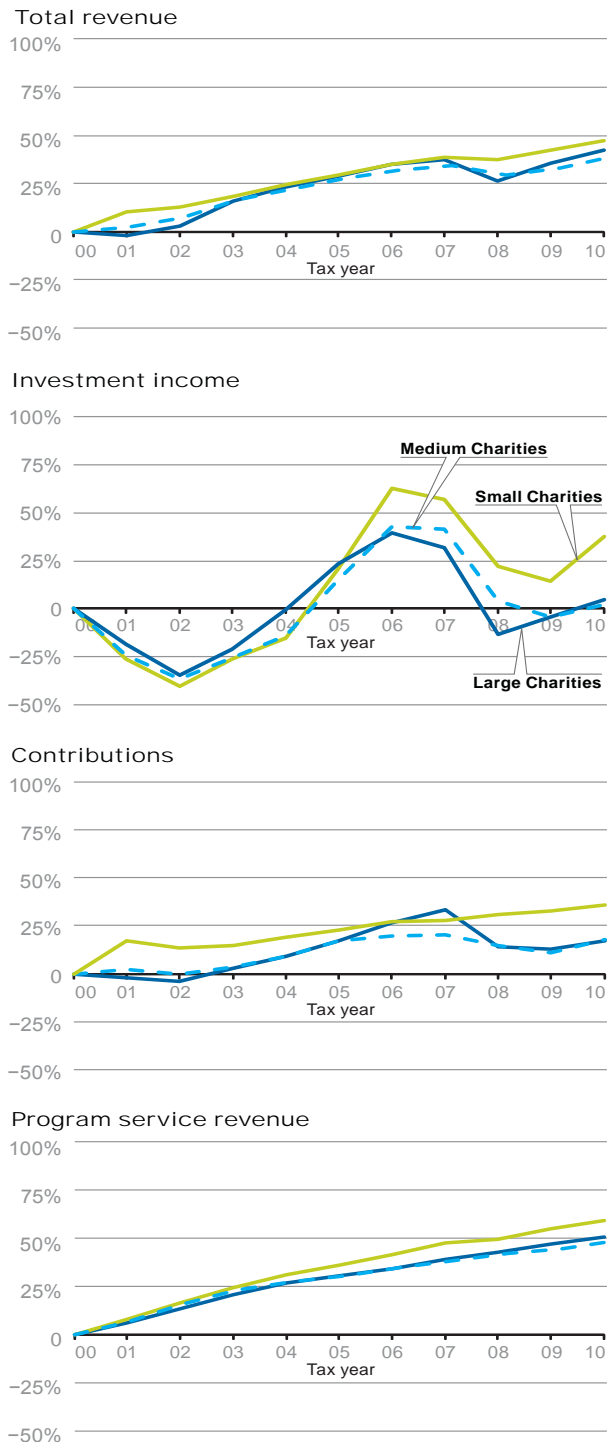
⁸ SOI adjusted dollar values for inflation using the 2005 chain-type price index for Gross Domestic Product (GDP) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis.

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Figure C

Cumulative Change in Revenue and Sources of Revenue for a Panel of Nonprofit Charitable Organizations, Tax Years 2000–2010



NOTE: All data are adjusted for inflation using the 2005 chain-type price index as reported by the U.S. Department of Commerce, Bureau of Economic Analysis.
SOURCE: IRS, Statistics of Income Division, Nonprofit Charitable Organizations, July 2013.

system for classifying organizations by institutional purpose and major programs and activities (Figure D).⁹ For statistical purposes, SOI classifies organizations based on information provided in the “Statement of Program Service Accomplishments” section of Forms 990 and 990-EZ.

For Tax Year 2010, nonprofit charitable organizations in the NTEE category, “Health,” reported the highest shares of assets and revenue, followed by “Education” and “Human Services.” Organizations in the “Health” category reported \$1.2 trillion in assets and \$909.9 billion in revenue, by far the highest portion of financial activity among the nine categories. Although hospitals and organizations operating hospitals made up just 8 percent of the organizations in this category, they accounted for the large majority of assets (65 percent) and revenue (71 percent) reported.¹⁰ Like many large charities, hospital organizations relied on program service revenue as their predominant source of revenue. Organizations operating hospitals reported \$606.1 billion in program service revenue for the year, accounting for 54 percent of the total program service revenue reported by all nonprofit charitable organizations. In addition to hospital organizations, the “Health” category includes medical research and advocacy organizations, substance abuse treatment centers, and hospital support foundations.

While organizations in the “Health” category reported the highest shares of assets and revenue, they accounted for 12.8 percent (or 34,463) of all organizations filing Forms 990 and 990-EZ for Tax Year 2010. In comparison, the NTEE “Education” category ranked second both in terms of returns filed (47,916) and assets (\$993.3 billion) for 2010. Educational institutions held over one-third of all assets reported on Forms 990 and 990-EZ by organizations exempt under IRC section 501(c)(3). These organizations reported \$309.5 billion in revenue, comprised primarily of program service revenue (59 percent) and contributions, gifts, and grants (29 percent). While colleges and universities accounted for the majority of financial activity in the “Education” category, including total assets (62 percent) and total revenue (64 percent) reported, organizations such as educational foundations and booster clubs; preschools; elementary and secondary schools; scholarship funds; and PTAs filed some 97 percent of the returns in this category.

⁹ For information on the National Taxonomy of Exempt Entities classification system, see the National Center for Charitable Statistics Website: www.nccs.urban.org.
¹⁰ Hospital organizations were identified by the presence of Schedule H included with the Form 990. Most, but not all, organizations that operated a hospital were included in the NTEE “Health” category. Some 3 percent of the total revenue reported by organizations filing a Schedule H came from universities operating a hospital as part of a medical school program and classified in the “Education” category.

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Figure D

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Tax Year 2010

[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
				Total revenue	Contributions, gifts, and grants	Program service revenue	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	269,474	2,946,521	1,772,449	1,593,012	344,942	1,147,324	1,497,202
Arts, culture, and humanities	26,053	106,018	85,378	30,018	16,910	9,362	27,233
Education	47,916	993,332	675,175	309,485	88,536	183,583	280,820
Environment, animals	12,312	41,563	35,029	14,683	9,833	3,688	13,718
Health	34,463	1,170,245	589,253	909,890	64,809	809,071	865,142
Human services	103,577	320,676	150,014	219,030	91,815	116,033	208,756
International, foreign affairs	5,390	28,714	21,190	23,689	20,370	2,139	22,372
Mutual, membership benefit	747	18,224	8,459	2,906	123	1,930	2,542
Public, societal benefit	23,720	241,641	187,735	73,045	44,977	19,911	67,052
Religion related	15,296	26,108	20,216	10,266	7,569	1,607	9,569

[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 \$50,000, as well as most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

SOURCE: IRS Statistics of Income Division, Nonprofit Charitable Organizations, July 2013.

Human service organizations, the largest category in terms of the number of returns filed, made up 38 percent of all organizations filing Forms 990 and 990-EZ filed for Tax Year 2010. Revenue reported by these organizations (\$219.0 billion) came predominantly from a balance of program services (\$116.0 billion) and contributions (\$91.8 billion). This category comprises a wide range of organizations, such as low-income housing providers, recreational clubs, disaster relief organizations, and daycare and senior centers.

Summary

For 2010, nonprofit charitable organizations (excluding private foundations) tax exempt under IRC section 501(c)(3) reported \$2.9 trillion in total assets and \$1.6 trillion in revenue, both increases from 2009. The number of Forms 990 and 990-EZ filed by these organizations dropped to 269,474 due to an increase in the filing threshold for Tax Year 2010.

Observing nonprofit financial activity through a retroactive panel of organizations offers the benefit of excluding variation due to addition and attrition of certain organizations. SOI tracked the financial activity of a panel of over 7,000 nonprofit charitable organizations over an 11-year period, Tax Years 2000 through 2010.

Using National Taxonomy of Exempt Entities codes to look at institutional purpose and programs and

activities, “Health” was the predominant category, accounting for 40 percent of total assets and 57 percent of total revenue reported by nonprofit charitable organizations. Within this category, organizations that operated hospitals accounted for more than half of the program service revenue reported by all nonprofit charitable organizations for Tax Year 2010.

Data Sources and Limitations

SOI based the statistics in this article on a sample of Tax Year 2010 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 2010 form when their accounting periods ended any time between December 31, 2010, and November 30, 2011. The sample did not include private foundations, which were required to file Form 990-PF. SOI excluded most churches and certain other types of religious organizations 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 \$50,000.

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 SOI

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.

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collected the data presented here from returns originally filed with the IRS and excluded organizations tax exempt under other IRC sections from the sample. Data were subjected to comprehensive testing and correction procedures to improve statistical reliability and validity. However, in most cases, SOI did not incorporate changes made to the original return because of either administrative processing or taxpayer amendment into its database.

SOI classified the two samples into strata based on the 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 14,415 returns was selected from a population of 272,306. Sampling rates ranged from 100 percent for organizations with total assets of \$50,000,000 or more to 0.90 percent for organizations reporting total assets of less than \$1,000,000. Additionally, SOI selected returns filed electronically that included Schedule H at the time of sampling at a rate of 100 percent. The second sample contained 6,411

records selected from the population of 94,945 returns filed by organizations exempt under sections 501(c)(4) through (c)(9). Sampling rates ranged from 100 percent for organizations with assets of \$10,000,000 or more to 1.11 percent for organizations with assets of less than \$300,000. 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 2010. However, SOI excluded these returns from the final sample and the estimated population counts.

Because the data are based on samples, they are subject to sampling error. To use these statistics properly, the magnitude of the sampling error, measured by the coefficient of variation (CV), should be taken into account. Figure E 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

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

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Figure E

Coefficients of Variation for Selected Items, by Internal Revenue Code Section, Tax Year 2010

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	0.08	5.91	5.77	4.51	6.19	9.33	6.25
Total assets	0.08	0.52	1.69	0.96	2.35	0.22	0.25
Cash—non-interest bearing	1.17	3.15	6.09	4.33	6.05	7.37	4.22
Savings and temporary cash investments	0.66	1.70	3.91	2.76	5.89	2.51	1.30
Pledges and grants receivable	1.14	12.55	41.02	12.69	77.75	81.75	16.73
Accounts receivable	0.57	1.26	4.81	3.19	4.25	1.69	1.16
Receivables from officers, etc.	11.36	2.33	67.59	15.26	6.39	84.75	* 0.00
Receivables from disqualified persons	34.99	0.00	0.00	86.74	* 0.00	* 0.00	0.24
Notes and loans receivables	0.87	0.26	4.12	2.67	12.72	0.83	17.68
Inventories for sale or use	1.67	9.02	12.93	10.28	9.51	12.33	0.09
Prepaid expenses or deferred charges	1.08	3.70	5.50	3.21	5.80	35.61	5.57
Land, buildings, and equipment (net)	0.31	2.31	4.16	3.24	2.42	8.19	0.43
Investments in public securities	0.31	0.66	1.82	0.77	10.42	0.11	0.35
Investments in other securities	0.27	1.34	2.53	2.38	17.40	0.25	0.21
Program-related investments	1.05	6.28	42.39	3.15	11.98	0.06	8.44
Intangible assets	4.96	8.13	1.66	3.40	2.86	0.87	* 0.00
Other assets	0.50	0.94	5.61	3.00	8.41	0.21	0.33
Total liabilities	0.31	0.59	2.98	1.16	3.69	0.10	1.41
Accounts payable and accrued expenses	0.51	1.17	5.02	5.58	4.80	1.92	2.51
Grants payable	2.32	0.39	37.89	6.97	66.78	1.68	0.00
Deferred revenue	1.01	1.91	8.93	2.56	6.65	20.35	4.43
Tax-exempt bond liabilities	0.30	1.19	* 0.00	1.16	65.41	91.54	* 0.00
Escrow account liability	2.80	0.33	11.99	3.42	53.09	0.00	8.05
Payables to officers, directors, etc.	15.00	24.67	99.43	35.35	20.26	86.54	* 0.00
Secured mortgages and notes payable	1.23	1.88	7.82	3.59	4.71	23.79	0.00
Unsecured notes and loans payable	1.45	0.61	23.73	9.26	17.41	61.24	7.37
Other liabilities	0.83	1.15	2.98	0.40	4.56	0.06	1.65
Total revenue	0.56	0.74	3.67	2.57	3.54	0.67	1.74
Total contributions	1.77	10.93	10.01	9.33	9.33	12.01	3.47
Federated campaigns	10.13	77.60	* 0.00	33.17	75.46	64.85	* 0.00
Membership dues	7.87	11.11	11.43	9.02	9.82	11.98	0.01
Fundraising events	4.58	27.82	74.50	38.42	49.36	32.09	* 0.00
Related organizations	4.80	12.77	52.55	47.37	38.82	92.14	* 0.00
Government grants (contributions)	3.35	5.76	16.92	23.01	67.07	0.32	0.00
All other contributions, gifts, etc.	1.85	22.27	22.62	10.82	26.74	29.00	30.15
Program service revenue	0.57	0.41	4.11	2.47	3.92	0.57	1.85
Investment income	0.38	1.25	2.06	1.24	7.23	0.10	0.35
Tax-exempt bond proceeds	1.71	43.04	92.79	92.08	87.97	0.75	19.78
Royalties	2.56	0.96	13.11	4.78	34.50	0.00	0.00

Footnotes at end of figure.

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Figure E—Continued

Coefficients of Variation for Selected Items, by Internal Revenue Code Section, Tax Year 2010—Continued

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)
Total net rental income	3.61	6.95	11.94	12.89	25.35	25.65	36.18
Net rent—Real estate	3.58	6.96	11.94	11.95	28.69	26.80	34.95
Gross rents—Real estate	2.29	7.00	8.11	6.87	19.60	14.72	0.44
Rental expense—Real estate	2.99	11.98	12.77	9.00	24.22	30.80	0.00
Net rent—Personal property	36.71	74.88	444.87	103.53	26.45	69.17	0.00
Gross rents—Personal property	38.22	25.38	58.56	43.28	24.33	67.88	0.00
Rental expense—Personal property	42.26	17.65	89.59	84.35	45.69	0.00	* 0.00
Total net gain from sales of assets	1.08	3.42	3.76	3.22	123.80	147.40	0.21
Net gain from sales—Securities	0.45	1.42	2.98	2.49	18.63	53.70	0.21
Gross sales—Securities	0.21	0.51	1.51	1.45	13.37	0.16	0.52
Sales expense—Securities	0.22	0.50	1.51	1.46	13.54	0.12	0.53
Net gain from sales—Other assets	8.83	10.50	19.51	28.45	54.34	129.41	0.74
Gross sales—Other assets	6.19	11.17	8.27	14.36	35.04	31.90	0.02
Sales expense—Other assets	5.80	12.02	7.75	15.94	32.81	9.53	0.00
Net fundraising income	10.20	20.46	46.97	24.81	47.56	26.54	76.93
Gross fundraising	5.58	21.94	41.13	20.55	25.80	22.58	76.84
Fundraising expenses	6.74	26.25	40.91	21.13	23.86	28.91	76.78
Net gaming income	20.26	16.46	65.27	73.77	40.79	19.43	98.70
Gross income from gaming	25.77	22.25	36.21	97.70	50.59	22.59	98.70
Gaming expenses	27.51	24.63	26.66	99.00	59.36	24.66	98.70
Net income from sales of inventory	6.08	13.62	32.93	4.84	5.41	17.19	0.00
Gross sales of inventory	5.73	8.73	26.76	7.32	4.60	14.51	0.00
Cost of goods sold (inventory)	6.83	7.54	24.26	13.21	5.46	16.77	0.00
Other revenue	1.86	10.23	11.24	6.00	10.04	2.52	0.79
Total expenses	0.58	0.76	3.70	2.64	3.72	0.68	2.46
Program services	0.62	0.67	[2]	[2]	[2]	[2]	[2]
Management and general	0.77	1.41	[2]	[2]	[2]	[2]	[2]
Fundraising	1.99	24.05	[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 only. 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*.

SOURCE: IRS Statistics of Income Division, Nonprofit Charitable Organizations, July 2013.

Nonprofit Charitable Organizations, 2010

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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 2010

[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	186,417	29,995	45,833	28,148	61,536	14,396	6,508
Total assets	2,939,212,356	1,235,087	11,702,735	20,575,739	203,269,850	309,171,500	2,393,257,444
Cash—non-interest bearing	74,495,126	676,550	3,438,801	3,175,699	15,780,305	13,770,946	37,652,826
Savings and temporary cash investments	193,380,228	176,549	2,937,539	3,961,714	24,307,004	28,795,122	133,202,300
Pledges and grants receivable	69,659,545	21,160	656,158	622,702	8,787,221	11,276,424	48,295,879
Accounts receivable	140,976,687	106,362	616,286	881,900	10,123,389	15,497,497	113,751,253
Receivables from officers, etc.	632,894	*4,100	*830	*4,297	67,923	173,647	382,098
Receivables from disqualified persons	116,569	0	0	*2,956	*10,564	67,160	35,890
Notes and loans receivables	96,987,264	*5,752	113,811	139,900	4,053,822	8,599,775	84,074,204
Inventories for sale or use	16,547,087	27,775	220,736	222,593	1,702,775	1,874,701	12,498,508
Prepaid expenses and deferred charges	21,686,901	21,337	122,496	108,216	1,853,670	2,761,572	16,819,609
Land, buildings, and equipment (net)	859,743,068	144,190	2,740,825	7,517,306	84,869,366	118,078,923	646,392,458
Investments in public securities	691,347,780	*6,778	426,903	2,033,516	31,661,255	61,869,633	595,349,696
Investments in other securities	514,513,726	*46	219,227	859,474	8,521,490	24,128,533	480,784,956
Program-related investments	49,115,676	*315	*23,945	*95,625	1,376,200	4,128,095	43,491,496
Intangible assets	7,596,687	*8,324	*13,617	*14,617	633,840	1,277,146	5,649,143
Other assets	202,413,116	35,850	171,561	935,223	9,521,025	16,872,326	174,877,130
Total liabilities	1,173,080,989	917,137	3,382,490	6,232,511	74,951,438	116,872,004	970,725,410
Accounts payable and accrued expenses	215,107,310	349,778	1,054,464	1,002,680	14,343,011	21,822,057	176,535,320
Grants payable	18,619,749	*4,884	118,815	*111,671	1,616,294	2,355,050	14,413,034
Deferred revenue	66,274,053	56,920	342,249	388,881	5,108,915	10,329,242	50,047,847
Tax-exempt bond liabilities	388,544,473	*619	*13,109	*2,849	3,793,533	23,684,052	361,050,311
Escrow account liability	6,680,677	0	*5,592	*1,947	246,768	786,321	5,640,049
Payables to officers, directors, etc.	1,553,320	90,264	105,384	*57,985	479,197	429,028	391,462
Secured mortgages and notes payable	174,443,185	113,175	899,159	2,874,559	34,515,126	36,522,781	99,518,384
Unsecured notes and loans payable	36,408,772	47,060	209,948	249,377	2,395,289	3,368,755	30,138,343
Other liabilities	265,449,449	254,435	633,771	1,542,562	12,453,303	17,574,717	232,990,661
Total revenue	1,585,785,036	12,008,030	23,897,361	21,487,748	175,409,469	202,403,718	1,150,578,709
Total contributions	340,572,947	5,538,788	13,919,169	8,689,401	81,165,059	66,670,578	164,589,952
Federated campaigns	2,883,698	*21,893	57,711	143,252	1,249,130	584,255	827,456
Membership dues	3,846,615	162,378	293,107	359,052	799,244	1,095,282	1,137,552
Fundraising events	7,123,029	274,710	492,155	445,940	1,616,033	1,130,398	3,163,793
Related organizations	16,981,032	*188,967	*177,877	145,378	2,353,490	1,680,212	12,435,108
Government grants (contributions)	155,125,126	1,940,611	4,805,577	3,267,754	43,479,287	34,065,052	67,566,847
All other contributions, gifts, etc.	154,613,448	2,950,229	8,092,742	4,328,025	31,667,876	28,115,379	79,459,197
Program service revenue	1,145,366,084	6,027,570	8,549,669	11,259,168	87,371,874	125,620,372	906,537,430
Investment income	28,961,620	13,621	55,366	155,955	1,723,975	2,750,644	24,262,058
Tax-exempt bond proceeds	178,911	0	0	*353	*3,817	-1,510	176,251
Royalties	3,221,379	0	*19,515	*14,970	109,415	317,753	2,759,725
Total net rental income	3,079,989	*2,202	61,560	98,054	588,613	494,086	1,835,474
Net rent—Real estate	3,001,179	*1,337	60,011	72,290	565,151	488,572	1,813,818
Gross rents—Real estate	6,765,510	*5,664	73,789	151,542	1,085,292	1,051,191	4,398,031
Rental expense—Real estate	3,764,331	*4,328	13,778	79,252	520,141	562,619	2,584,213
Net rent—Personal property	78,810	*865	*1,549	*25,764	23,462	5,513	21,656
Gross rents—Personal property	129,607	*1,598	*2,600	*46,741	32,395	9,300	36,974
Rental expense—Personal property	50,797	*733	*1,051	*20,977	8,933	3,786	15,318

Footnotes at end of table.

Nonprofit Charitable Organizations, 2010

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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 2010—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)
Total net gain from sales of assets	33,866,970	*-1,917	-88,335	323,252	561,116	2,045,693	31,027,162
Net gain from sales—Securities	30,020,705	*-219	-14,790	21,665	401,949	1,542,018	28,070,082
Gross sales—Securities	700,922,229	*3,904	214,445	572,835	11,279,910	27,591,391	661,259,744
Sales expense—Securities	670,901,524	*4,123	229,235	551,170	10,877,961	26,049,373	633,189,662
Net gain from sales—Other assets	3,846,265	*-1,698	-73,546	301,587	159,167	503,675	2,957,080
Gross sales—Other assets	14,840,304	*5,246	128,365	927,593	932,633	1,830,112	11,016,355
Sales expense—Other assets	10,994,039	*6,945	201,911	626,005	773,467	1,326,437	8,059,274
Net fundraising income	1,865,623	180,927	388,017	351,431	692,146	232,542	20,560
Gross fundraising	5,630,811	467,491	819,759	717,143	1,905,820	864,841	855,756
Fundraising expenses	3,765,188	286,565	431,742	365,711	1,213,675	632,299	835,196
Net gaming income	306,276	*20,620	105,961	*7,586	77,349	46,426	48,333
Gross income from gaming	2,756,320	*407,331	1,323,269	*49,765	552,688	296,134	127,133
Gaming expenses	2,450,045	*386,711	1,217,308	*42,179	475,339	249,708	78,800
Net income from sales of inventory	6,760,146	94,332	435,641	265,652	1,137,577	1,723,037	3,103,906
Gross sales of inventory	15,982,099	144,270	1,040,058	541,066	3,387,441	3,953,218	6,916,046
Cost of goods sold (inventory)	9,221,953	49,937	604,417	275,415	2,249,864	2,230,181	3,812,139
Other revenue	21,605,089	131,886	450,797	321,924	1,978,528	2,504,097	16,217,857
Total expenses	1,490,191,722	10,600,407	23,274,859	20,283,198	171,497,258	192,406,379	1,072,129,621
Program services	1,294,293,145	9,296,939	19,823,234	17,149,289	147,953,020	165,999,861	934,070,802
Management and general	180,060,319	1,123,104	2,818,857	2,738,980	20,493,197	23,633,420	129,252,761
Fundraising	15,838,258	180,363	632,769	394,929	3,051,041	2,773,098	8,806,058
Excess of revenue over expenses (net)	95,593,314	1,407,623	622,502	1,204,550	3,912,211	9,997,340	78,449,088

* 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 \$50,000, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Nonprofit Charitable Organizations, July 2013.

Nonprofit Charitable Organizations, 2010

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Table 2. Form 990 Returns of 501(c)(3)–(9) Organizations: Total Functional Expenditures, by Code Section. Tax Year 2010

[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	185,873	11,556	10,881	16,712	9,383	5,402	4,866
Total functional expenses	1,490,191,722	79,158,280	22,310,408	38,216,001	11,596,526	16,954,531	131,153,585
Grants to governments and organizations in the U.S.	61,444,832	753,605	793,365	1,144,456	21,372	114,150	1,061,332
Grants to individuals in the U.S.	43,761,648	150,801	43,786	78,760	18,489	15,458	7,280
Grants to governments, organizations and individuals outside the U.S.	18,041,782	1,534,003	18,180	25,964	0	*23,029	*536,183
Benefits paid to or for members	12,415,463	31,036,613	2,655,794	699,509	19,857	13,075,363	116,194,157
Compensation of current officers, etc.	25,318,358	637,147	1,851,540	2,894,639	328,950	121,954	146,996
Compensation of disqualified persons	4,134,152	7,183	36,712	105,612	17,910	*28,411	7,111
Other salaries and wages	493,279,160	3,959,752	3,944,935	7,245,130	3,760,451	683,252	655,339
Pension plan contributions	25,859,999	299,329	1,007,925	721,410	67,589	102,946	129,191
Other employee benefits	72,613,194	822,346	1,224,723	1,208,164	468,664	690,786	744,886
Payroll taxes	36,187,252	322,177	458,814	646,706	408,633	88,960	72,569
Management fees	12,795,725	749,273	50,382	419,189	24,930	*1,388	705,876
Legal fees	3,714,019	193,243	458,841	641,281	32,607	20,368	161,889
Accounting fees	2,760,069	111,426	115,592	191,151	59,475	24,242	142,034
Lobbying fees	308,998	86,075	35,838	400,971	0	*47	*280
Professional fundraising fees	643,266	98,018	*6,765	*10,110	*5,216	*4,571	0
Investment management fees	3,008,563	71,657	39,735	59,890	1,912	24,303	286,530
Other fees	113,809,724	4,393,442	343,395	2,095,708	172,754	141,986	1,985,996
Advertising and promotion	7,529,673	461,849	160,771	1,572,586	18,987	29,191	25,716
Office expenses	142,141,766	1,497,384	756,393	1,566,266	551,518	123,208	200,909
Information technology	16,782,810	490,515	87,975	580,204	23,302	43,175	67,963
Royalties	675,801	*9,662	*13,821	29,046	*2,308	0	0
Occupancy	49,633,013	910,310	674,450	1,192,228	1,461,184	237,100	99,885
Travel	13,334,332	239,406	610,283	956,671	32,519	35,216	12,735
Payments of travel or entertainment for public officials	114,383	712	*1,660	4,317	*141	*26	*31
Conferences, conventions, and meetings	5,579,720	252,205	439,509	2,363,798	81,873	36,235	23,576
Interest expense	22,009,935	1,703,327	45,215	146,599	275,040	15,118	2,635
Payments to affiliates	5,196,791	183,276	2,883,639	183,387	19,635	22,116	4,204
Depreciation, depletion and amortization	62,607,016	962,995	317,709	630,576	1,151,987	95,924	70,466
Insurance	14,801,981	228,848	208,010	215,472	305,043	43,243	1,669,969
Other expenses	219,688,290	26,991,699	3,024,651	10,186,200	2,264,179	1,112,763	6,137,848

* 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 \$50,000. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Nonprofit Charitable Organizations, July 2013.

Nonprofit Charitable Organizations, 2010

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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 2010

[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	186,417	11,641	10,905	16,713	9,415	5,402	4,872
Total assets	2,939,212,356	98,972,281	33,525,041	68,232,161	24,254,554	116,397,078	205,838,970
Cash—non-interest bearing	74,495,126	3,793,812	2,416,213	4,310,577	1,312,017	440,563	3,307,758
Savings and temporary cash investments	193,380,228	9,925,787	6,920,605	11,461,967	1,732,656	2,857,300	20,107,439
Pledges and grants receivable	69,659,545	470,606	28,058	492,414	10,930	*2,614	102,429
Accounts receivable	140,976,687	5,133,755	1,050,254	3,460,100	1,220,531	482,205	7,453,011
Receivables from officers, etc.	632,894	71,121	*659	12,826	5,382	*3,043	0
Receivables from disqualified persons	116,569	*207	*476	*5,850	0	0	4,711,886
Notes and loans receivables	96,987,264	29,301,174	677,183	2,119,492	160,666	1,750,091	71,306
Inventories for sale or use	16,547,087	158,721	34,551	203,955	265,599	37,012	7,579
Prepaid expenses and deferred charges	21,686,901	571,837	127,284	757,507	198,713	36,271	287,795
Land, buildings, and equipment (net)	859,743,068	11,749,812	5,023,770	5,824,809	18,216,642	2,264,395	754,313
Investments in public securities	691,347,780	23,752,202	12,177,552	30,214,169	461,781	70,901,329	87,805,398
Investments in other securities	514,513,726	6,089,132	4,003,794	5,203,941	192,489	12,690,952	67,855,281
Program-related investments	49,115,676	1,230,943	123,894	1,259,645	55,782	10,528,940	916,844
Intangible assets	7,596,687	202,217	19,784	124,538	62,196	*921	0
Other assets	202,413,116	6,520,956	920,963	2,780,370	359,170	14,401,440	12,457,931
Total liabilities	1,173,080,989	49,753,540	8,135,291	38,084,836	8,429,571	103,818,695	24,508,907
Accounts payable and accrued expenses	215,107,310	12,079,427	3,774,923	6,524,177	1,021,707	948,748	9,321,425
Grants payable	18,619,749	647,276	95,830	128,344	*1,597	*3,581	32,389
Deferred revenue	66,274,053	3,549,675	332,594	5,643,623	905,361	69,143	540,372
Tax-exempt bond liabilities	388,544,473	5,972,528	0	*61,273	*23,260	*29,954	0
Escrow account liability	6,680,677	324,022	189,317	161,440	*12,211	7,747	54,829
Payables to officers, directors, etc.	1,553,320	*72,063	*2,492	*8,407	10,484	*116	0
Secured mortgages and notes payable	174,443,185	10,229,366	1,096,076	3,180,435	4,998,309	281,270	57,162
Unsecured notes and loans payable	36,408,772	10,628,960	46,908	163,682	351,524	*7,856	55,794
Other liabilities	265,449,449	6,250,221	2,597,153	22,213,455	1,105,119	102,470,281	14,446,936
Total revenue	1,585,785,036	82,486,152	22,618,520	39,502,878	11,622,935	17,396,915	185,658,939
Total contributions	340,572,947	4,483,042	4,068,814	7,063,732	1,463,899	212,554	72,172
Federated campaigns	2,883,698	*17,207	0	*19,173	*620	*634	0
Membership dues	3,846,615	1,017,413	3,257,807	3,469,070	1,323,781	150,678	*59,548
Fundraising events	7,123,029	81,676	10,831	19,003	20,739	14,816	0
Related organizations	16,981,032	227,190	192,226	121,124	8,773	*3,171	0
Government grants (contributions)	155,125,126	1,071,996	135,631	2,107,190	*10,499	*5,051	*4,307
All other contributions, gifts, etc.	154,613,448	2,067,561	472,320	1,328,172	99,487	38,205	*8,318
Program service revenue	1,145,366,084	74,327,659	16,453,919	28,397,997	7,770,686	12,613,849	175,048,373
Investment income	28,961,620	896,963	596,543	1,174,569	35,706	3,176,642	4,099,819
Tax-exempt bond proceeds	178,911	*645	*4	*4,756	*207	*36,305	6,658
Royalties	3,221,379	757,378	202,739	482,469	6,972	*1,958	*5

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 2010—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)
Total net rental income	3,079,989	230,039	97,591	63,739	49,550	26,312	-521
Net rent—Real estate	3,001,179	229,614	97,655	66,035	43,417	22,525	-540
Gross rents—Real estate	6,765,510	339,358	208,626	236,182	99,055	48,927	42,667
Rental expense—Real estate	3,764,331	109,744	110,971	170,146	55,637	26,402	43,207
Net rent—Personal property	78,810	*425	*-64	*-2,296	6,133	*3,787	*18
Gross rents—Personal property	129,607	*3,103	*713	*1,003	9,046	*3,859	*18
Rental expense—Personal property	50,797	*2,678	*777	*3,300	2,913	*72	0
Total net gain from sales of assets	33,866,970	634,366	222,755	493,588	4,477	19,345	4,525,937
Net gain from sales—Securities	30,020,705	438,005	190,245	453,291	13,676	35,672	4,305,830
Gross sales—Securities	700,922,229	17,574,313	8,632,640	15,508,518	254,773	26,899,958	170,149,328
Sales expense—Securities	670,901,524	17,136,309	8,442,395	15,055,227	241,097	26,864,286	165,843,497
Net gain from sales—Other assets	3,846,265	196,362	32,510	40,297	-9,199	-16,328	220,107
Gross sales—Other assets	14,840,304	770,648	138,002	169,483	49,227	79,737	9,256,600
Sales expense—Other assets	10,994,039	574,287	105,492	129,186	58,426	96,065	9,036,493
Net fundraising income	1,865,623	73,983	19,365	124,054	46,524	31,287	*1,411
Gross fundraising	5,630,811	221,865	48,968	385,779	111,857	62,318	*3,615
Fundraising expenses	3,765,188	147,882	29,602	261,725	65,333	31,032	*2,204
Net gaming income	306,276	90,765	*605	*3,839	24,840	123,943	*2
Gross income from gaming	2,756,320	563,053	*1,942	*92,470	78,577	550,877	*5,840
Gaming expenses	2,450,045	472,288	*1,337	*88,631	53,736	426,933	*5,838
Net income from sales of inventory	6,760,146	164,985	19,093	199,824	1,799,567	195,439	*2
Gross sales of inventory	15,982,099	546,073	56,529	355,294	3,479,815	574,748	*63,251
Cost of goods sold (inventory)	9,221,953	381,088	37,437	155,469	1,680,247	379,309	*63,249
Other revenue	21,605,089	826,325	937,091	1,494,310	420,507	959,280	1,905,081
Total expenses	1,490,191,722	79,158,280	22,310,408	38,216,001	11,596,526	16,954,531	131,153,585
Program services	1,294,293,145	72,940,563	[2]	[2]	[2]	[2]	[2]
Management and general	180,060,319	5,842,889	[2]	[2]	[2]	[2]	[2]
Fundraising	15,838,258	374,827	[2]	[2]	[2]	[2]	[2]
Excess of revenue over expenses (net)	95,593,314	3,327,872	308,111	1,286,877	26,409	442,383	54,505,354

* 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 \$50,000. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Nonprofit Charitable Organizations, July 2013.

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Table 4. Form 990-EZ Returns of 501(c)(3)–(9) Organizations: Selected Items, by Code Section, Tax Year 2010

[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	83,057	8,565	6,181	10,445	7,510	2,203	706
Total assets	7,308,989	759,827	777,165	862,175	799,689	317,730	40,555
Cash, savings, and investments	4,983,902	498,560	614,882	751,519	368,614	178,597	38,932
Land and buildings	1,225,252	167,889	121,860	47,042	318,803	120,156	0
Other assets	1,099,835	93,377	40,423	63,614	112,271	18,977	1,624
Total liabilities	991,622	131,607	37,173	90,958	144,593	25,219	995
Total revenue	7,226,477	627,629	607,935	952,185	659,867	147,800	57,306
Contributions, gifts, and grants	3,871,551	202,420	50,113	147,198	45,366	22,532	12,538
Program service revenue	1,958,040	146,834	79,870	329,544	212,850	*29,729	13,859
Membership dues and assessments	497,589	125,331	382,244	360,591	294,310	36,518	20,630
Investment income	61,691	24,510	22,282	8,079	6,922	5,798	524
Gain from sales of assets	14,294	*2,250	*6	*-314	*15	*-462	0
Gross amount from sales	182,413	*4,991	*8,398	*11,155	*18	*14,603	0
Cost or other basis and sales expense	168,119	*2,741	*8,392	*11,469	*3	*15,065	0
Net income (loss), special events and activities	481,935	88,660	10,494	49,292	14,689	28,174	2,900
Net income from sales of inventory	161,118	17,600	*286	11,886	37,134	*13,844	0
Gross sales minus returns and allowances	373,118	48,199	*1,877	20,346	94,389	*32,179	0
Cost of goods sold	212,000	30,599	*1,591	8,459	57,255	*18,336	0
Other revenue	180,255	20,024	62,639	45,909	48,580	11,668	6,855
Total expenses	7,010,769	628,862	595,686	957,642	631,326	135,404	100,664
Grants and similar amounts paid	896,693	145,533	85,839	40,295	11,721	22,775	2,131
Benefits paid to or for members	117,161	11,570	56,926	23,473	*14,677	*6,477	60,041
Salaries, other compensation, and employee benefits	1,440,747	52,085	141,750	183,534	67,948	12,713	0
Professional fees	658,387	64,749	41,167	183,474	45,557	7,270	21,883
Occupancy, rent, and utilities	756,469	83,443	46,652	45,128	179,468	22,175	695
Printing, publications, and postage	226,014	13,643	26,117	39,431	19,649	8,283	225
Other expenses	2,915,295	257,840	197,235	442,308	292,305	55,710	15,691
Excess of revenue over expenses (net)	215,708	-1,234	12,248	-5,456	28,541	12,397	-43,359

* 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 2010, organizations with end-of-year total assets under \$500,000 and gross receipts under \$200,000 could elect to file Forms 990-EZ rather than Forms 990.

Data exclude most organizations with receipts less than \$50,000. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Nonprofit Charitable Organizations, July 2013.