

UNITED STATES TREASURY DEPARTMENT  
Bureau of Internal Revenue

Supplement to  
STATISTICS OF INCOME  
FOR 1946  
Part 2

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COMPILED FROM  
RETURNS OF ORGANIZATIONS EXEMPT FROM INCOME TAX UNDER  
SECTION 101 INTERNAL REVENUE CODE

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Prepared under direction of the  
COMMISSIONER OF INTERNAL REVENUE  
by the  
STATISTICAL DIVISION



October 1949

LETTER OF TRANSMITTAL

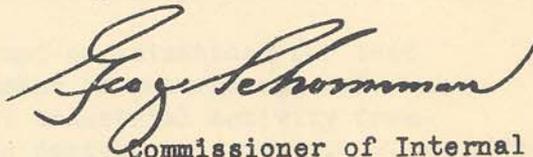
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Treasury Department  
Office of Commissioner of Internal Revenue  
Washington, D. C., October 13, 1949.

Sir: In accordance with section 63 of the Internal Revenue Code, which requires the annual preparation and publication of statistics with respect to the operation of Federal income tax laws, I have the honor to transmit herewith a report entitled "Supplement to Statistics of Income for 1946, Part 2," compiled from returns of organizations exempt from tax under section 101 of the Internal Revenue Code, which were required to be filed under the provisions of section 54(f) of the Code, as added by section 117 of the Revenue Act of 1943.

The type of organizations for which returns were filed and the period covered, and other descriptive material affecting the interpretation of the data are shown in the textual discussion included in this report.

Respectfully,



Commissioner of Internal Revenue.

Hon. John W. Snyder,  
Secretary of the Treasury.

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## Tax Exempt Organizations for 1946

### Filing requirements

The data in this report are tabulated from the annual returns, Form 990, of organizations exempt from income tax under section 101 of the Internal Revenue Code. Such annual returns are required under the provisions of section 54(f) of the Internal Revenue Code as amended. The returns covered by this report are those filed for accounting periods ending at any time during the calendar year 1946. This differs from the definition used in other Statistics of Income reports where 1946 includes any returns with accounting periods ending between July 1, 1946 and June 30, 1947, except part year returns with the greater portion of the accounting period in 1947.

This report covers only a portion of the organizations exempt under section 101 inasmuch as the filing of a return is not required of the following types of exempt organizations:

- (1) A religious organization exempt under section 101(6);
- (2) An educational organization exempt under section 101(6), if it normally maintains a regular faculty and curriculum and normally has a regularly organized body of pupils or students in attendance at the place where its educational activities are regularly carried on;
- (3) A charitable organization or an organization for the prevention of cruelty to children, or animals, exempt under section 101(6), if supported, in whole or in part, by funds contributed by the United States or any State or political subdivision thereof, or primarily supported by contributions of the general public;
- (4) An organization exempt under section 101(6), if operated, supervised, or controlled by or in connection with a religious organization exempt under section 101(6);
- (5) A fraternal beneficiary society, order, or association exempt solely under section 101(3);
- (6) A corporation exempt under section 101(15) if wholly owned by the United States or any agency or instrumentality thereof, or a wholly owned subsidiary of such corporation;

- (7) Religious or apostolic associations or corporations with a common or community treasury are exempt under section 101(18), and were required in 1946 to file corporation income tax return Form 1120 instead of Form 990.

Thus, the number of returns actually filed in any one year is less than the total number of organizations exempt under section 101, since many organizations do not have to file Form 990. Moreover, it appears that an indeterminate number of those organizations required to file have not done so.

Due to the fact that the money figures in the tables were rounded to the nearest thousand dollars, totals will sometimes vary slightly from the sum of the parts.

#### Summary of returns filed by type of organization

A total of 99,467 returns were filed by tax exempt organizations in 1946. They reported total receipts of \$9,852,752,000 and business receipts 1/ of \$8,175,932,000.

The types of organizations accounting for the major portion of both total receipts and business receipts are farmers' cooperative associations; charitable, scientific and educational associations including hospitals, etc.; and mutual savings banks.

The following summary of returns filed by type of organization and subsection of section 101 shows that 62 percent of the returns fall in four groups: labor organizations (subsection 1); charitable, scientific and educational associations, including hospitals, etc., (subsection 6); civic organizations for social welfare and employee associations for charitable, educational and recreational purposes (subsection 8); and clubs organized for pleasure or recreation (subsection 9). Similar data by States and Territories are shown in table 2, pages 16-20.

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For footnotes, see page 33.

Tax-exempt organizations for 1946 - Number of returns and amount of receipts by type of organization and subsection of section 101

(Money figures in thousands of dollars)

Subsec- tion of section 101	Type of organization	Number of returns	Total receipts 2/	Business receipts 1/
(1)	Labor organizations	25,740	477,701	17,504
(1)	Agricultural and horticultural organizations	1,495	43,686	23,417
(2)	Mutual savings banks	602	725,185	725,185
(4)	Building and loan or savings and loan associations (not Federal), cooperative banks, and credit unions (not Federal)	7,673	233,680	233,680
(5)	Cemetery companies	1,399	32,958	32,958
(6)	Literary, library, scientific, research, educational, or charitable organizations; hospitals, foundations	14,424	1,249,291	556,883
(7)	Business and trade associations	7,206	299,541	57,292
(8)	Civic organizations and local associations of employees devoted to charitable, educational, or recreational purposes	10,342	371,812	253,083
(9)	Clubs organized for pleasure or recreation	11,474	285,105	185,121
(10)	Local benevolent life insurance associations; mutual ditch, irrigation, telephone, and rural electrification organizations	2,984	91,468	91,468
(11)	Mutual insurance companies other than life or marine; farmers' mutual hail, cyclone, fire, or casualty insurance companies	1,558	35,653	35,653
(12)	Farmers' cooperative associations	6,009	5,620,127	5,620,127
(13)	Financing associations organized by farmers' cooperatives	27	4,058	4,058
(14)	Financing and holding companies of tax-exempt organizations	1,449	17,647	17,647
(15)	Federal credit unions, Federal savings and loan associations, intermediate credit banks, national farm loan associations, production credit associations, etc.	6,270	278,581	278,581
(16)	Employees' beneficiary associations	590	63,306	26,739
(17)	Teachers' retirement funds (local)	8	2,059	1,174
(19)	United States employees' beneficiary associations	115	6,692	2,182
	Not stated 5/	102	14,202	13,180
	<b>Total</b>	<b>99,467</b>	<b>9,852,752</b>	<b>8,175,932</b>

For footnotes, see page 33.

The 6,009 farmers' cooperatives alone account for total receipts of \$5,620,127,000 or 57 percent of the total receipts of the 99,467 organizations reporting. This is because of the large volume of business done by the marketing cooperatives.

Some farmers' cooperatives file on the corporation income tax Form 1120. A special study revealed that 2,344 farmers' cooperatives filed Form 1120 for 1946, of which 1,787 were taxable and 557 nontaxable. The total receipts was \$890,780,000 of which \$689,762,000 was for the taxable and the remainder for the nontaxable cases. The taxable cases paid \$2,551,647 in corporation income taxes.

This gives a grand total of 8,353 farmers' cooperatives (6,009 plus 2,344) with total receipts of approximately 6.51 billion dollars (5.62 plus .89). If the 94 additional farm cooperatives found in group returns are taken into account, the total is 8,447.

The Department of Agriculture reports 10,125 farmers' cooperatives for the crop year 1946-1947, only 25 less than for the previous crop year. They report an estimated volume of business of \$7.11 billion for the crop year 1946-1947, and \$6.07 billion for the crop year 1945-1946.

The 8,447 farmers' cooperatives reporting on Forms 990 and 1120 is therefore 1,678 less than the 10,125 organizations reporting to the Department of Agriculture. The concept of total receipts as used on Forms 990 and 1120 is practically the same as the concept of volume of business used by the Department of Agriculture. However, total receipts of \$6.51 billion shown for farm cooperatives in this report cover accounting periods ending in 1946 only and therefore include no receipts from crops marketed in 1947. Furthermore the coverage of farmers' cooperatives is slightly different in the two agencies.

#### Group returns

Under Treasury Decision 5381, a central or parent organization, although required to file a separate annual return for itself, may file in addition to such separate annual return, a group return for two or more of its chartered, affiliated, or associated local organizations which (a) are subject to its general supervision and examination, (b) are exempt from tax under the same provision of the revenue law as the central organization, (c) have authorized the central organization in writing to include them in such return, and (d) have filed with the central organization statements, verified under oath or affirmation, of the information required to be included in the return. The group return is to be accompanied by a schedule showing separately (a) the total number, names and addresses of the subordinate organizations included, and (b) the same information for those not included therein.

The number of returns filed is affected in part by the number of group returns, since a group return consolidates the financial data of the affiliates into a single return. The following data

show that 18 group returns were filed in 1946, accounting for 3,622 affiliates.

<u>Type of organization</u>	<u>Number of parent organizations</u>	<u>Number of affiliates</u>	<u>Affiliates</u>	
			<u>Total receipts 2/</u> (Thousands of dollars)	<u>Total disbursements 11/</u> (Thousands of dollars)
Labor unions	8	2,404	21,542	20,161
Trade associations	1	3	105	103
Civic and employee associations	1	817	102	103
Recreational clubs	2	137	1,343	1,325
Farmers' cooperatives	3	97	7,044	6,823
Farm loan associations	3	164	1,623	1,368
<b>Total</b>	<b>18</b>	<b>3,622</b>	<b>31,759</b>	<b>29,883</b>

Sources of receipts

A tabulation of the amounts reported for each of the various sources comprising total receipts appears in table 1, pages 13-15, and is summarized below.

The chief source of receipts was business activities involving gross receipts from the sale of goods and services, but dues and assessments from members, interest and dividends, contributions and grants and gifts, and gain from the sale of assets were other important sources of revenue.

"Gross receipts from business activities" (\$7,269,647,000) is less than "Total business receipts" (\$8,175,932,000) because the latter includes all receipts, regardless of source, of those organizations which are classified as business type organizations.

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For footnotes, see page 33.

Tax-exempt organizations for 1946 - Total receipts by  
major source of receipts

(Money figures in thousands of dollars)

<u>Source</u>	<u>Amount of total receipts <sup>2/</sup></u>
Dues, assessments, etc., from members	791,637
Dues, etc., from affiliates	93,441
Contributions, gifts, grants, etc.	560,296
Interest and dividends	720,631
Rents	64,746
Gross receipts from business activities <sup>3/</sup>	7,269,647
Patronage dividends	8,761
Net gain from sale of assets <sup>12/</sup>	204,915
Other income - source not identified	138,682
Total	9,852,752

Interest and dividends, while shown as separate items on the January 1947 revision of Form 990, were combined on the prior report forms, many of which were filed for 1946. Hence, these items had to be combined. There is evidence of ambiguity between "dues and assessments from members" and "dues and assessments from affiliates" because in some instances affiliates are thought of as "members" and treated accordingly. There is evidence also that "other income" contains receipts from business activities; wherever possible such items were shifted from "other income" to "gross receipts from business activities." The item "net gain from sale of assets" does not include a gross amount of \$7,421,954 derived from the sale of assets reported on 178 returns, cases in which sales were given rather than net gain or loss.

Business activities

The organizations filing on Form 990 for 1946 may be classified into business type and nonbusiness type. A business type organization is one engaged primarily or exclusively in a business, such as a farm marketing cooperative or a mutual savings bank. A nonbusiness type organization is one which was not primarily established to engage in business operations, such as labor unions, charitable organizations, civic clubs, and recreational societies. Of the total of 99,467 organizations 27,971 were classified as a business type while the remainder 71,496 were classified as a non-business type.

Even though the nonbusiness type organizations are not set up for business purposes, their basic activities for which they are granted exemption may involve the sale of goods and services, receipts from which are reported as receipts from business activities. Examples are hospitals and professional technical organizations. In addition some organizations receive income from unrelated business activities which is used to finance their basic functions. Of the 71,496 in this group 25,062 reported receipts from business activities including rents, while the remaining 46,434 did not report any business receipts whatever.

Tax-exempt organizations for 1946 - Number of returns, total receipts, and business receipts by business and nonbusiness types

(Money figures in thousands of dollars)

<u>Type</u>	<u>Number of returns</u>	<u>Total receipts 2/</u>	<u>Business receipts 1/</u>	<u>Percent business receipts is of total receipts</u>
Business type	27,971	7,039,357	7,039,357	100%
Nonbusiness type:				
With business receipts	25,062	1,823,542	1,136,575	62
With no business receipts	46,434	989,853	-	-
Total	71,496	2,813,395	1,136,575	40
Grand total	99,467	9,852,752	8,175,932	83

There were 53,033 organizations whose total receipts were in part or in whole composed of business receipts: 27,971 of the business type, and 25,062 of the nonbusiness type but with rents and receipts from business activities.

For all organizations, over 80 percent of total receipts was from business receipts. For the 25,062 nonbusiness type organizations with business receipts, over 60 percent of their total receipts was from this source.

#### Industrial classification

The 53,033 organizations reporting business receipts were classified according to the industrial or business activity accounting for the major portion of the business receipts. The classification employed was an adaptation of the industrial classification used for classifying corporations in Statistics of Income, Part 2. The results of this classification are shown in table 4, pages 23-24, and are summarized below.

Most of those reporting business receipts engaged in business activities in the broad fields of finance, trade, and service. The great bulk of interest and dividends is received by those organizations engaged in finance, most of the rental income goes to those in the real estate field, while most of the gross receipts from business activities is found in wholesale trade.

For nonbusiness type organizations the industry classification assigned to an individual return was based only on rents and gross receipts from business; this accounts for the fact that the group classified as "Real estate" had more income from interest and dividends than from rents.

Interest and dividends represent income derived primarily from investments; for that reason most of the income of mutual savings banks is classified under these sources. On the other hand most of the income of building and loan associations and savings and loan associations was entered as "Gross receipts from business activities" and not as interest since it is derived primarily from mortgage loans rather than investments.

Tax-exempt organizations for 1946 - Number of returns, interest and dividends, rents, and gross receipts from business activities, for those with business receipts, by industry group

(Money figures in thousands of dollars)

<u>Industry group</u>	<u>Number of returns</u>	<u>Interest and dividends</u>	<u>Rents</u>	<u>Gross receipts from business activities 3/</u>
Manufacturing	2,217	5,954	937	916,611
Public utilities	2,846	355	202	85,601
Retail trade	8,612	3,456	4,188	1,032,794
Wholesale trade	2,766	2,368	1,043	3,958,316
Trade not allocable	186	2,021	59	13,410
Service	10,169	23,219	8,049	636,194
Finance	14,729	563,314	18,253	426,055
Insurance	2,336	6,336	240	122,621
Real estate	5,689	44,864	30,605	30,507
Agriculture	361	890	407	12,554
All other	3,122	2,217	763	34,984
Total	53,033	654,994	64,746	7,269,647

Size of receipts

Table 3, pages 21-22 of this report, shows, for all returns filed, the distribution by type of organization and by total receipts classes while tables 5 and 6, pages 25-30, show the distribution of the 53,033 returns with business receipts by type of organization and by business receipts classes. Summaries of these size distributions are set forth below:

Tax-exempt organizations for 1946 - Number of returns by size of total receipts and by size of business receipts

<u>Total or business receipts classes</u>	<u>Number of returns by size of total receipts 2/</u>	<u>Number of returns by size of business receipts 1/</u>
None	4,050 7/	1,006 10/
Under \$500	15,930	10,558
500 under 1,000	8,650	4,373
1,000 under 2,500	13,828	6,234
2,500 under 5,000	10,966	4,851
5,000 under 10,000	10,195	4,695
10,000 under 15,000	5,913	2,750
15,000 under 25,000	6,791	3,323
25,000 under 50,000	7,272	3,825
50,000 under 75,000	3,372	2,044
75,000 under 100,000	2,188	1,443
100,000 under 150,000	2,505	1,720
150,000 under 200,000	1,557	1,161
200,000 under 250,000	1,020	734
250,000 under 300,000	693	528
300,000 under 400,000	970	780
400,000 under 500,000	685	561
500,000 under 1,000,000	1,494	1,285
1,000,000 under 5,000,000	1,134	941
5,000,000 under 10,000,000	141	120
10,000,000 under 25,000,000	75	66
25,000,000 and over	38	35
<b>Total</b>	<b>99,467</b>	<b>53,033</b>

Examination of the distribution of the 99,467 returns by total receipts classes shows that 53,424 or slightly more than half had under \$5,000 of total receipts. Similarly, the distribution of the 53,033 returns with business receipts shows that 27,022 or slightly more than half had under \$5,000 of business receipts. Only about 10 percent had total receipts exceeding \$100,000, while about 15 percent had business receipts exceeding \$100,000.

The distribution of the 1,388 returns with total receipts of one million dollars and over, and that of the 1,162 returns with business receipts of one million dollars and over, by type of organization are as follows:

Tax-exempt organizations for 1946 - Number of returns with receipts of \$1,000,000 and over, by type of organization

Subsec- tion of section <u>101</u>	<u>Type of organization</u>	<u>Number with</u>	
		<u>Total receipts \$1,000,000 and over 2/</u>	<u>Business receipts \$1,000,000 and over 1/</u>
(1)	Labor organizations	49	1
(1)	Agricultural and horticultural organizations	4	1
(2)	Mutual savings banks	145	145
(4)	Building and loan or savings and loan associations (not Federal), cooperative banks, and credit unions (not Federal)	16	16
(5)	Cemetery companies	1	1
(6)	Literary, library, scientific, research, educational, or charitable organizations; hospitals, foundations	200	85
(7)	Business and trade associations	30	8
(8)	Civic organizations and local associations of employees devoted to charitable, educational, or recreational purposes	61	42
(9)	Clubs organized for pleasure or recreation	28	13
(10)	Local benevolent life insurance associations; mutual ditch, irrigation, telephone, and rural electrification organizations	3	3
(11)	Mutual insurance companies other than life or marine; farmers' mutual hail, cyclone, fire, or casualty insurance companies	1	1
(12)	Farmers' cooperative associations	802	802
(13)	Financing associations organized by farmers' cooperatives	1	1
(14)	Financing and holding companies of tax-exempt organizations	1	1
(15)	Federal credit unions, Federal savings and loan associations, intermediate credit banks, national farm loan associations, production credit associations, etc.	30	30
(16)	Employees' beneficiary associations	12	8
(17)	Teachers' retirement funds (local)	1	1
(19)	United States employees' beneficiary associations	1	1
	Not stated <u>5/</u>	2	2
	<b>Total</b>	<b>1,388</b>	<b>1,162</b>

For footnotes, see page 33.

Receipts and disbursements of returns with business receipts of \$50,000 and over

Among the 53,033 returns with business receipts, there are 11,420 with business receipts of \$50,000 or more. This group of larger returns shows total receipts of \$8,183,939,000 which represents nearly 83 percent of the total receipts reported on all returns and over 92 percent of the total receipts reported on returns with business receipts.

The distribution of total receipts of this group, by source of receipts, and of total disbursements by items of disbursement are shown in table 7, pages 31-32, for each type of organization and are summarized below:

Tax-exempt organizations for 1946 - Number of returns, sources of receipts and items of disbursement, for returns with business receipts of \$50,000 and over

(Money figures in thousands of dollars)

Number of returns	11,420
<b>Sources of receipts:</b>	
Dues, assessments, etc., from members	129,674
Dues, assessments, etc., from affiliated organizations	22,028
Contributions, gifts, grants, etc.	92,961
Interest and dividends	602,733
Rents	47,925
Gross receipts from business activities <u>3/</u>	7,010,307
Patronage dividends	8,544
Gain from sale of assets <u>12/</u>	183,681
Loss from sale of assets <u>12/</u>	2,854
Other income <u>4/</u>	88,940
<b>Total receipts</b>	<b>8,183,939</b>
<b>Disbursements:</b>	
Cost of goods sold	5,230,218
Compensation of officers, directors, trustees, etc.	67,624
Wages, salaries, and commissions	644,819
Interest	62,676
Taxes	61,138
Dues, assessments, etc., to affiliated organizations	11,779
Miscellaneous expenses	1,022,454
Contributions, gifts, grants, etc., paid	29,678
Benefit payments to or for members or their dependents	26,634
Dividends and other distributions to members, shareholders or depositors	407,822
Patronage dividends - cash, stock, notes, credits, etc.	106,109
<b>Total disbursements</b>	<b>7,670,951</b>

It was not possible to obtain for returns with business receipts, profit figures comparable with those obtained from corporations subject to income tax because in numerous instances no segregation was made of the expenses directly attributable to rents and gross receipts from business activities.

Neither was it possible to obtain reliable figures on additions to reserves or surplus because in many cases the receipts and disbursements did not balance, leaving an unexplained difference sometimes of considerable size. Figures on assets and liabilities also were not tabulated because many of the organizations did not submit balance sheets.

Table 1. - Returns of tax-exempt organizations for 1946: Number of returns, total receipts, and amount of income or loss, by source of receipts, by type of organization and by subsection of section 101, for all returns, for returns with business receipts, 1/ and for returns with no business receipts

PART I. - ALL RETURNS

(Money figures in thousands of dollars)

Type of organization	Sub-section of section 101	Number of returns	Sources of receipts										
			Total receipts 2/	Dues, assessments, etc., from members	Dues, assessments, etc., from affiliated organizations	Contributions, gifts, grants, etc.	Interest and dividends	Rents	Gross receipts from business 3/	Patronage dividends received	Gain from sale of assets 12/	Loss from sale of assets 12/	Other income 4/
Labor organizations	1	25,740	477,701	336,276	72,783	31,732	5,739	2,142	15,362	2	478	315	13,499
Agricultural and horticultural organizations	1	1,495	43,686	12,155	595	5,314	543	956	22,461	4	57	-	1,601
Mutual savings banks	2	602	725,185	1	-	1	504,629	8,580	18,619	-	154,881	1,339	39,813
Building and loan or savings and loan associations (not Federal), cooperative banks, and credit unions (not Federal)	4	7,673	233,680	615	11	86	24,170	5,426	194,301	21	6,389	1,599	4,261
Cemetery companies	5	1,399	32,958	207	38	1,196	4,506	259	25,665	-	485	40	642
Literary, library, scientific, research, educational, or charitable organizations; hospitals, foundations	6	14,424	1,249,291	56,543	5,447	446,227	126,250	23,913	532,970	99	32,222	1,092	26,715
Business and trade associations	7	7,206	299,541	197,980	5,563	20,665	2,171	1,581	55,711	-	445	54	15,478
Civic organizations and local associations of employees devoted to charitable, educational, or recreational purposes	8	10,342	371,812	65,030	2,767	39,989	5,338	3,150	249,933	3	633	31	5,001
Clubs organized for pleasure or recreation	9	11,474	285,105	82,939	2,705	5,456	1,326	4,233	180,888	33	286	25	7,265
Local benevolent life insurance associations; mutual ditch, irrigation, telephone, and rural electrification organizations	10	2,984	91,468	4,507	89	158	851	178	84,692	17	86	8	898
Mutual insurance companies other than life or marine; farmers' mutual hail, cyclone, fire, or casualty insurance companies	11	1,558	35,653	1,273	63	14	1,005	136	32,712	-	222	3	231
Farmers' cooperative associations	12	6,009	5,620,127	2,358	1,183	140	4,256	1,800	5,587,311	8,582	1,236	123	13,383
Financing associations organized by farmers' cooperatives	13	27	4,058	-	1,315	-	684	925	1,024	-	51	30	110
Financing and holding companies of tax-exempt organizations	14	1,449	17,647	1,077	362	2,123	703	8,207	4,686	-	170	148	467
Federal credit unions, Federal savings and loan associations, intermediate credit banks, national farm loan associations, production credit associations, etc.	15	6,270	278,581	114	26	118	34,837	3,246	220,051	-	12,132	237	8,294
Employees' beneficiary associations	16	590	63,306	26,902	393	6,423	1,994	6	26,733	-	111	19	765
Teachers' retirement funds (local)	17	8	2,059	175	-	101	547	3	1,171	-	48	-	13
United States employees' beneficiary associations	19	115	6,692	3,246	100	2	1,048	2	2,180	-	75	9	49
Not stated 5/		102	14,202	239	1	551	34	3	13,177	-	-	-	197
<b>Total</b>		<b>99,467</b>	<b>9,852,752</b>	<b>791,637</b>	<b>93,441</b>	<b>560,296</b>	<b>720,631</b>	<b>64,746</b>	<b>7,269,647</b>	<b>8,761</b>	<b>209,987</b>	<b>5,072</b>	<b>138,682</b>

Table 1. - Returns of tax-exempt organizations for 1946: Number of returns, total receipts, and amount of income or loss, by source of receipts, by type of organization and by subsection of section 101, for all returns, for returns with business receipts, 1/ and for returns with no business receipts - Continued

PART II. - RETURNS WITH BUSINESS RECEIPTS

(Money figures in thousands of dollars)

Type of organization	Sub-section of section 101	Number of returns	Sources of receipts										
			Total receipts <u>2/</u>	Dues, assessments, etc., from members	Dues, assessments, etc., from affiliated organizations	Contributions, gifts, grants, etc.	Interest and dividends	Rents	Gross receipts from business <u>3/</u>	Patronage dividends received	Gain from sale of assets <u>12/</u>	Loss from sale of assets <u>12/</u>	Other income <u>4/</u>
Labor organizations	1	2,494	164,416	105,864	30,550	3,846	2,946	2,142	15,362	-	303	309	3,709
Agricultural and horticultural organizations	1	937	38,614	9,359	395	3,692	383	956	22,461	-	40	-	1,328
Mutual savings banks	2	602	725,185	1	-	1	504,629	8,580	18,619	-	154,881	1,339	39,813
Building and loan or savings and loan associations (not Federal), cooperative banks, and credit unions (not Federal)	4	7,673	233,680	615	11	86	24,170	5,426	194,301	21	6,389	1,599	4,261
Cemetery companies	5	1,399	32,958	207	38	1,196	4,506	259	25,665	-	485	40	642
Literary, library, scientific, research, educational, or charitable organizations; hospitals, foundations	6	6,519	859,893	45,598	3,532	150,954	68,348	23,913	532,970	76	16,233	723	18,993
Business and trade associations	7	2,467	150,834	81,132	1,741	5,061	1,298	1,581	55,711	-	428	40	3,921
Civic organizations and local associations of employees devoted to charitable, educational, or recreational purposes	8	5,894	294,527	17,864	1,757	14,559	3,585	3,150	249,933	-	396	27	3,311
Clubs organized for pleasure or recreation	9	6,468	266,692	68,751	2,126	4,032	980	4,233	180,888	32	170	22	5,501
Local benevolent life insurance associations; mutual ditch, irrigation, telephone, and rural electrification organizations	10	2,984	91,468	4,507	89	158	851	178	84,692	17	86	8	898
Mutual insurance companies other than life or marine; farmers' mutual hall, cyclone, fire, or casualty insurance companies	11	1,558	35,653	1,273	63	14	1,005	136	32,712	-	222	3	231
Farmers' cooperative associations	12	6,009	5,620,127	2,358	1,183	140	4,256	1,800	5,587,311	8,582	1,236	123	13,583
Financing associations organized by farmers' cooperatives	13	27	4,058	-	1,315	-	684	925	1,024	-	31	30	110
Financing and holding companies of tax-exempt organizations	14	1,449	17,647	1,077	362	2,123	703	8,207	4,686	-	170	148	467
Federal credit unions, Federal savings and loan associations, intermediate credit banks, national farm loan associations, production credit associations, etc.	15	6,270	278,581	114	26	118	34,837	3,246	220,051	-	12,132	237	8,294
Employees' beneficiary associations	16	240	30,081	1,173	7	1,090	832	6	26,733	-	13	19	246
Teachers' retirement funds (local)	17	3	1,900	100	-	31	534	3	1,171	-	48	-	13
United States employees' beneficiary associations	19	20	3,108	390	92	-	432	2	2,180	-	3	9	18
Not stated <u>5/</u>		20	13,477	89	-	6	15	3	13,177	-	-	-	187
<b>Total</b>		<b>53,033</b>	<b>8,862,899</b>	<b>340,472</b>	<b>43,287</b>	<b>187,107</b>	<b>654,994</b>	<b>64,746</b>	<b>7,269,647</b>	<b>8,728</b>	<b>193,266</b>	<b>4,676</b>	<b>105,326</b>

Table 1. - Returns of tax-exempt organizations for 1946: Number of returns, total receipts, and amount of income or loss, by source of receipts, by type of organization and by subsection of section 101, for all returns, for returns with business receipts, 1/ and for returns with no business receipts - Continued

PART III. - RETURNS WITH NO BUSINESS RECEIPTS

(Money figures in thousands of dollars)

Type of organization	Sub-section of section 101	Number of returns	Sources of receipts								
			Total receipts <u>2/</u>	Dues, assessments, etc., from members	Dues, assessments, etc., from affiliated organizations	Contributions, gifts, grants, etc.	Interest and dividends	Patronage dividends received	Gain from sale of assets <u>12/</u>	Loss from sale of assets <u>12/</u>	Other income <u>4/</u>
Labor organizations	1	23,246	313,285	230,412	42,233	27,886	2,793	2	175	6	9,790
Agricultural and horticultural organizations	1	558	5,072	2,796	200	1,622	160	4	17	-	273
Literary, library, scientific, research, educational, or charitable organizations; hospitals, foundations	6	7,905	389,398	10,945	1,915	295,273	57,902	23	15,989	369	7,722
Business and trade associations	7	4,739	148,707	116,848	3,822	15,604	873	-	17	14	11,557
Civic organizations and local associations of employees devoted to charitable, educational, or recreational purposes	8	4,448	77,285	47,166	1,010	25,430	1,753	3	237	4	1,690
Clubs organized for pleasure or recreation	9	5,006	18,413	14,188	579	1,424	346	1	116	3	1,764
Employees' beneficiary associations	16	350	33,225	25,729	386	5,333	1,162	-	98	-	519
Teachers' retirement funds (local)	17	5	159	75	-	70	13	-	-	-	-
United States employees' beneficiary associations	19	95	3,584	2,856	8	2	616	-	72	-	31
Not stated <u>5/</u>		82	725	150	1	545	19	-	-	-	10
<b>Total</b>		<b>46,434</b>	<b>989,853</b>	<b>451,165</b>	<b>50,154</b>	<b>373,189</b>	<b>65,637</b>	<b>33</b>	<b>16,721</b>	<b>396</b>	<b>33,356</b>

For footnotes, see page 33.

Table 2. - Returns of tax-exempt organizations for 1946: Number of returns, total receipts, and business receipts 1/ by States and Territories and by type of organization

Revision of  
Supplement to  
Statistics of Income  
for 1946, Part 2

(Money figures in thousands of dollars)

States and Territories	Type of organization											
	Total			Labor organizations (Subsection 1)			Agricultural and horticultural organizations (Subsection 1)			Mutual savings banks (Subsection 2)		
	Number of returns	Total receipts	Business receipts	Number of returns	Total receipts	Business receipts	Number of returns	Total receipts	Business receipts	Number of returns	Total receipts	
	114,024 12,148* 125,090*		93,505* 8,363* 77,456*									
1 Alabama	744	28,001	21,105	251	1,986	32	6	150	108	-	-	1
2 Alaska	9	1,795	1,790	-	-	-	-	-	-	-	-	2
3 Arizona	351	16,152	13,129	138	1,419	16	8	257	54	-	-	3
4 Arkansas	591	25,061	22,923	171	583	1	2	68	5	-	-	4
5 California	7,565	1,280,474	1,163,655	1,570	42,219	767	81	4,257	2,574	-	-	5
6 Colorado	1,510	62,468	51,046	376	2,331	46	16	365	164	-	-	6
7 Connecticut	2,095* 2,018	69,997	49,389	459	2,707	151	17	109	42	79*	44,117*	7
8 Delaware	207* 204	52,366	45,285	50	295	4	-	-	-	2* 79	3,277* 44,117	8
9 District of Columbia	424* 426	129,367	99,733	116	17,479	912	-	-	-	-*	-* 5,277	9
10 Florida	745	138,902	133,008	174	1,123	18	4	231	84	-	-	10
11 Georgia	738	65,707	58,194	166	1,378	17	5	1,481	1,467	-	-	11
12 Hawaii	201	14,538	7,535	11	155	2	2	3,332	24	-	-	12
13 Idaho	654	62,993	61,054	123	567	103	9	229	153	-	-	13
14 Illinois	8,692	584,102	419,693	2,416	39,962	2,195	214	6,196	2,513	4	4	14
15 Indiana	2,137	296,657	248,595	617	33,833	1,744	7	877	753	4	1,345	15
16 Iowa	2,401	147,691	133,287	648	5,626	329	179	3,861	1,217	1	1	16
17 Kansas	2,709	89,026	77,871	546	5,918	2,443	121	960	280	-	-	17
18 Kentucky	796	75,255	69,489	193	1,807	27	21	415	288	-	-	18
19 Louisiana	880	38,064	27,203	312	2,966	67	3	98	35	-	-	19
20 Maine	397	30,662	28,316	87	412	3	7	182	175	26	8,292	20
21 Maryland	1,913	168,464	99,829	309	18,933	336	12	759	596	10	17,750	21
22 Massachusetts	4,046	515,370	451,022	978	8,256	278	29	760	627	221	134,564	22
23 Michigan	6,170	299,373	225,704	1,483	29,724	779	131	1,583	1,182	1	2	23
24 Minnesota	4,059	754,456	724,652	753	5,536	242	94	494	212	2	5,159	24
25 Mississippi	559	70,855	69,055	136	447	7	14	212	193	-	-	25
26 Missouri	2,314	332,375	299,006	666	10,008	225	30	1,086	746	-	-	26
27 Montana	815	41,996	39,613	317	1,225	117	4	336	186	-	-	27
28 Nebraska	1,041	111,125	100,944	237	1,230	16	15	266	167	-	-	28
29 Nevada	70	555	234	34	256	1	-	-	-	-	-	29
30 New Hampshire	428	23,603	21,652	117	292	7	5	1,030	969	30	9,078	30
31 New Jersey	2,819	128,518	98,141	942	13,341	261	5	374	289	24	18,032	31
32 New Mexico	153	8,677	8,415	26	92	-	2	243	232	-	-	32
33 New York	8,449	1,582,506	1,045,068	1,801	102,424	2,744	38	3,735	1,084	166	405,646	33
34 North Carolina	1,148	72,362	59,408	242	1,015	10	12	242	211	-	-	34
35 North Dakota	629	109,811	108,629	74	418	9	11	142	72	-	-	35
36 Ohio	5,245	550,579	473,857	1,981	37,571	936	70	1,139	612	3	8,586	36
37 Oklahoma	1,190	108,584	100,850	305	1,280	34	7	102	34	-	-	37
38 Oregon	1,691	139,655	125,311	418	7,581	490	16	609	408	1	560	38
39 Pennsylvania	6,456	400,068	296,868	1,868	35,169	571	35	1,805	1,560	10	47,621	39
40 Rhode Island	422	28,471	23,891	119	1,073	20	-	-	-	8	12,572	40
41 South Carolina	455	19,867	16,998	92	350	2	1	4	-	-	-	41
42 South Dakota	463	54,028	53,126	98	199	20	8	224	109	-	-	42
43 Tennessee	850	51,987	41,676	264	4,997	292	20	347	184	-	-	43
44 Texas	3,522	218,338	187,936	914	7,150	219	45	1,477	1,314	-	-	44
45 Utah	528	86,968	84,644	171	1,062	40	14	114	47	-	-	45
46 Vermont	219	32,457	31,609	44	167	(6)	2	134	119	5	2,858	46
47 Virginia	1,277	91,982	81,623	306	1,957	42	25	368	320	-	-	47
48 Washington	3,539	310,466	286,903	906	11,307	237	33	1,011	891	2	5,651	48
49 West Virginia	651	11,170	5,498	304	1,938	43	6	93	56	-	-	49
50 Wisconsin	4,192	311,216	289,511	1,285	9,305	643	106	1,897	1,071	3	281	50
51 Wyoming	308	8,063	7,049	126	633	9	5	30	12	-	-	51
52 Total	99,467	9,852,752	8,175,932	25,740	477,701	17,501	1,495	43,686	23,417	602	725,185	52

(Money figures in thousands of dollars)

Type of organization - Continued

States and Territories <sup>3</sup>	Building and loan or savings and loan associations (not Federal), cooperative banks, and credit unions (not Federal) (Subsection 4)		Cemetery companies (Subsection 5)		Literary, library, scientific, research, educational, or charitable organizations; hospitals, foundations (Subsection 6)			Business and trade associations (Subsection 7)		
	Number of returns	Total receipts	Number of returns	Total receipts	Number of returns	Total receipts	Business receipts	Number of returns	Total receipts	Business receipts
	1 Alabama	35	361	2	19	106	5,743	2,707	45	679
2 Alaska	-	-	-	-	1	60	59	-	-	2
3 Arizona	8	198	2	3	47	2,811	2,275	29	536	128
4 Arkansas	21	260	4	8	40	710	190	29	501	114
5 California	220	14,431	41	6,637	1,616	92,747	51,442	622	19,010	2,985
6 Colorado	70	1,264	10	182	205	9,464	4,183	118	1,870	218
7 Connecticut	47	1,825	79	682	453	20,125	7,318	115	1,687	243
8 Delaware	20	789	2	30	64	5,541	483	8	97	3
9 District of Columbia	16	9,017	1	602	87	29,355	17,551	117	21,414	6,718
10 Florida	42	205	2	85	102	3,217	1,116	51	870	58
11 Georgia	69	1,280	2	66	149	6,762	3,118	45	1,051	118
12 Hawaii	7	775	3	59	48	5,859	3,406	14	690	164
13 Idaho	6	45	2	3	41	746	261	33	392	32
14 Illinois	1,053	19,140	166	1,140	1,101	95,666	47,126	768	54,273	12,402
15 Indiana	250	6,100	23	505	170	15,276	4,692	107	2,992	1,059
16 Iowa	200	2,542	33	336	178	6,195	2,861	117	1,257	215
17 Kansas	157	3,020	171	257	507	7,148	4,409	173	1,368	239
18 Kentucky	109	2,138	10	506	111	3,770	2,085	72	1,411	223
19 Louisiana	82	4,333	3	43	97	4,533	954	70	2,672	560
20 Maine	17	464	10	101	93	5,384	1,846	12	70	-
21 Maryland	332	6,898	16	301	374	53,031	12,730	203	15,554	600
22 Massachusetts	517	22,004	57	1,675	1,123	82,639	40,489	204	7,923	3,141
23 Michigan	184	5,356	43	814	830	67,519	39,298	441	8,812	2,088
24 Minnesota	278	3,500	37	420	336	28,017	12,961	199	3,646	528
25 Mississippi	14	206	5	40	70	3,116	2,521	41	502	23
26 Missouri	372	5,242	16	506	288	22,946	9,904	159	5,270	1,560
27 Montana	19	664	2	1	23	1,254	1,008	44	409	57
28 Nebraska	85	2,410	5	123	84	10,648	4,126	57	913	171
29 Nevada	-	-	-	-	4	8	-	6	36	9
30 New Hampshire	19	629	10	44	119	3,156	2,123	20	396	21
31 New Jersey	423	13,752	47	2,589	368	26,450	16,273	146	2,833	412
32 New Mexico	7	180	-	-	5	188	180	4	28	(6)
33 New York	325	17,280	143	7,611	2,126	431,821	123,507	1,013	87,083	12,314
34 North Carolina	170	4,416	9	62	240	18,147	8,448	71	812	103
35 North Dakota	47	773	4	45	55	1,616	1,244	17	202	23
36 Ohio	617	37,274	66	2,963	518	50,501	35,878	337	13,814	3,081
37 Oklahoma	65	1,903	17	86	125	5,305	2,513	120	3,294	742
38 Oregon	30	1,630	17	230	157	10,072	6,949	123	2,199	192
39 Pennsylvania	619	17,367	114	2,256	708	60,114	33,079	346	10,802	1,762
40 Rhode Island	27	3,096	14	272	98	5,919	3,297	27	354	81
41 South Carolina	29	624	3	44	74	3,197	1,434	24	274	39
42 South Dakota	28	114	5	65	30	1,182	958	31	310	38
43 Tennessee	53	196	3	127	82	2,604	1,416	55	2,234	79
44 Texas	99	4,184	50	382	427	19,723	8,926	305	5,895	1,047
45 Utah	46	3,349	1	36	26	415	233	30	631	55
46 Vermont	9	75	8	11	50	1,840	1,454	7	189	2
47 Virginia	59	1,572	20	172	191	10,418	6,595	100	1,495	309
48 Washington	159	2,967	52	419	362	16,183	12,562	282	5,558	1,690
49 West Virginia	21	649	3	45	53	2,195	1,197	37	1,180	7
50 Wisconsin	590	7,384	66	379	263	13,759	7,638	203	4,215	1,571
51 Wyoming	1	3	-	-	21	197	42	9	37	5
52 Total	7,673	233,680	1,399	32,958	14,424	1,249,291	556,883	7,206	299,541	57,292

For footnotes, see page 33.

Table 2. - Returns of tax-exempt organizations for 1946: Number of returns, total receipts, and business receipts 1/ by States and Territories and by type of organization - Continued

(Money figures in thousands of dollars)

States and Territories <sup>1/3/</sup>		Type of organization - Continued									
		Civic organizations, and local associations of employees devoted to charitable, educational, or recreational purposes (Subsection 8)			Clubs organized for pleasure or recreation (Subsection 9)			Local benevolent life insurance associations; mutual ditch, irrigation, telephone, and rural electrification organizations (Subsection 10)		Mutual insurance companies other than life or marine; farmers' mutual hail, cyclone, fire or casualty insurance companies (Subsection 11)	
		Number of returns	Total receipts	Business receipts	Number of returns	Total receipts	Business receipts	Number of returns	Total receipts	Number of returns	Total receipts
1	Alabama	55	2,120	1,695	89	1,244	554	16	1,668	2	91
2	Alaska	4	479	475	-	-	-	2	121	-	-
3	Arizona	17	424	146	42	522	329	14	806	-	-
4	Arkansas	51	718	372	57	428	188	46	1,905	14	291
5	California	1,033	20,730	12,893	780	21,346	13,652	476	6,828	10	440
6	Colorado	118	4,383	3,424	168	2,110	1,071	233	2,980	5	197
7	Connecticut	280	7,673	6,558	275	7,099	4,835	5	3	6	233
8	Delaware	17	1,588	1,534	26	661	442	1	234	3	38
9	District of Columbia	44	18,053	15,165	29	2,217	1,679	-	-	1	56
10	Florida	46	1,986	1,387	96	2,771	1,644	7	568	-	-
11	Georgia	30	2,535	2,020	59	1,609	1,117	19	1,514	8	118
12	Hawaii	6	237	12	18	898	579	1	236	-	-
13	Idaho	74	898	524	62	1,100	920	160	1,833	5	66
14	Illinois	921	21,291	8,118	1,106	35,317	20,209	104	4,406	193	2,079
15	Indiana	214	11,516	8,211	229	5,030	3,378	30	2,928	48	988
16	Iowa	331	3,377	2,367	193	2,727	1,718	112	5,984	142	3,629
17	Kansas	402	4,244	1,976	254	1,586	787	96	1,646	13	433
18	Kentucky	31	1,655	1,542	92	2,247	1,401	21	2,163	13	273
19	Louisiana	38	1,551	338	103	2,058	1,125	19	1,277	4	249
20	Maine	40	174	108	31	286	57	1	32	10	81
21	Maryland	186	7,261	1,691	242	5,927	3,488	4	723	9	351
22	Massachusetts	254	19,387	14,543	437	10,241	7,050	1	10	7	113
23	Michigan	1,107	29,972	26,989	1,261	15,790	10,416	31	2,493	59	1,894
24	Minnesota	583	9,244	6,954	287	8,253	5,893	366	6,645	127	2,265
25	Mississippi	19	381	252	52	162	24	19	2,819	-	-
26	Missouri	158	5,748	1,719	134	4,707	3,085	40	2,787	84	1,219
27	Montana	53	696	465	81	918	671	58	850	9	139
28	Nebraska	228	5,980	4,917	84	1,356	821	22	169	32	391
29	Nevada	15	75	50	5	7	1	1	1	-	-
30	New Hampshire	32	1,876	1,822	43	801	658	-	-	5	54
31	New Jersey	304	9,672	8,176	266	6,211	3,354	4	113	11	206
32	New Mexico	43	300	223	26	72	26	4	319	4	85
33	New York	707	67,737	43,464	938	53,831	36,099	5	134	95	2,418
34	North Carolina	35	4,117	3,599	100	1,076	346	106	1,653	18	291
35	North Dakota	17	544	522	33	473	352	12	497	28	313
36	Ohio	301	25,540	19,909	521	15,778	9,606	25	7,657	85	6,038
37	Oklahoma	77	1,402	1,010	144	1,233	556	85	2,552	6	100
38	Oregon	158	1,645	903	218	2,849	1,781	258	969	4	70
39	Pennsylvania	743	46,230	28,727	1,037	34,672	26,628	24	1,790	148	3,585
40	Rhode Island	46	3,403	3,285	55	1,365	866	3	11	2	32
41	South Carolina	35	707	389	42	417	228	21	1,490	11	193
42	South Dakota	6	60	56	38	215	107	17	389	33	358
43	Tennessee	129	1,308	594	59	926	432	16	2,888	17	290
44	Texas	182	4,796	1,536	477	7,370	3,904	98	6,831	38	1,063
45	Utah	38	342	259	37	1,109	767	73	667	-	-
46	Vermont	18	52	2	24	65	29	3	229	-	-
47	Virginia	74	3,645	1,593	138	2,062	1,000	36	1,579	24	261
48	Washington	520	9,017	7,040	598	10,462	7,668	202	1,431	7	48
49	West Virginia	49	801	541	57	619	245	1	(6)	8	260
50	Wisconsin	444	3,863	2,728	307	4,701	3,222	49	6,032	208	4,344
51	Wyoming	29	379	261	26	181	114	39	606	2	8

(Money figures in thousands of dollars)

Type of organization - Continued

States and Territories	Farmers' cooperative associations (Subsection 12)		Financing associations organized by farmers' cooperatives (Subsection 13)		Financing and holding companies of tax-exempt organizations (Subsection 14)		Federal credit unions, Federal savings and loan associations, intermediate credit banks, national farm loan associations, production credit associations, etc. (Subsection 15)		
	Number of returns	Total receipts	Number of returns	Total receipts	Number of returns	Total receipts	Number of returns	Total receipts	
1 Alabama	38	11,848	-	-	4	51	85	1,865	1
2 Alaska	1	1,084	-	-	-	-	1	51	2
3 Arizona	15	8,132	-	-	4	50	21	983	3
4 Arkansas	46	17,683	-	-	3	47	103	1,859	4
5 California	508	1,020,205	1	41	165	2,289	401	25,324	5
6 Colorado	51	34,518	1	83	39	104	81	2,740	6
7 Connecticut	31	22,934	-	-	37	203	194	4,334	7
8 Delaware	1	1,442	-	-	2	49	10	38	8
9 District of Columbia	1	20,579	-	-	-	-	4	3,058	9
10 Florida	82	120,839	2	58	9	45	126	6,901	10
11 Georgia	45	37,024	-	-	4	227	130	4,802	11
12 Hawaii	3	1,868	-	-	1	4	85	406	12
13 Idaho	84	56,050	-	-	7	50	47	1,014	13
14 Illinois	158	272,163	2	125	119	1,456	300	17,433	14
15 Indiana	127	207,237	-	-	41	316	251	9,110	15
16 Iowa	169	108,437	1	1	33	208	51	3,438	16
17 Kansas	99	54,355	-	-	55	326	110	7,700	17
18 Kentucky	36	49,064	-	-	7	212	74	9,540	18
19 Louisiana	33	13,177	-	-	2	6	110	5,033	19
20 Maine	14	16,635	2	8	3	9	43	515	20
21 Maryland	26	45,679	-	-	27	233	135	8,313	21
22 Massachusetts	29	213,692	1	27	35	517	109	11,978	22
23 Michigan	155	122,565	-	-	227	1,729	174	5,803	23
24 Minnesota	778	661,651	1	5	41	504	140	16,518	24
25 Mississippi	103	61,719	1	164	-	-	83	1,087	25
26 Missouri	196	258,412	1	2	21	188	123	11,387	26
27 Montana	133	34,572	-	-	4	264	68	619	27
28 Nebraska	123	75,859	1	5	15	129	51	11,626	28
29 Nevada	1	63	-	-	-	-	4	109	29
30 New Hampshire	13	5,489	-	-	6	49	8	709	30
31 New Jersey	34	32,283	-	-	23	279	192	1,858	31
32 New Mexico	12	6,953	-	-	2	4	18	213	32
33 New York	415	364,564	2	3,089	104	3,896	484	16,784	33
34 North Carolina	53	36,451	1	2	3	265	77	2,984	34
35 North Dakota	282	103,877	-	-	8	15	57	595	35
36 Ohio	215	318,416	1	26	67	1,115	385	18,642	36
37 Oklahoma	121	86,385	-	-	19	105	97	4,830	37
38 Oregon	143	108,615	1	5	52	370	83	2,326	38
39 Pennsylvania	134	112,036	-	-	61	809	542	13,980	39
40 Rhode Island	1	23	-	-	7	40	10	296	40
41 South Carolina	18	7,083	-	-	2	2	99	5,458	41
42 South Dakota	118	50,125	1	7	5	10	43	770	42
43 Tennessee	52	31,521	-	-	3	22	88	3,154	43
44 Texas	355	143,283	2	254	31	431	466	14,251	44
45 Utah	46	77,694	1	125	3	5	33	1,364	45
46 Vermont	22	26,364	-	-	2	5	23	461	46
47 Virginia	155	65,718	-	-	8	79	126	2,346	47
48 Washington	191	236,161	4	32	98	536	114	9,527	48
49 West Virginia	15	1,453	-	-	8	57	79	958	49
50 Wisconsin	504	250,954	-	-	32	327	106	2,903	50
51 Wyoming	24	5,394	-	-	2	9	26	586	51
52 Total	6,009	5,620,127	27	4,058	1,449	17,647	6,270	278,581	52

For footnotes, see page 33.

Table 2. - Returns of tax-exempt organizations for 1946: Number of returns, total receipts, and business receipts 1/ by States and Territories and by type of organization - Continued

(Money figures in thousands of dollars)

States and Territories <sup>3/</sup>	Type of organization - Continued											
	Employees' beneficiary associations (Subsection 16)			Teachers' retirement funds (local) (Subsection 17)			United States employees' beneficiary associations (Subsection 19)			Not stated <sup>5/</sup>		
	Number of returns	Total receipts	Business receipts	Number of returns	Total receipts	Business receipts	Number of returns	Total receipts	Business receipts	Number of returns	Total receipts	Business receipts
1 Alabama	8	176	45	-	-	-	1	(6)	-	1	(6)	-
2 Alaska	-	-	-	-	-	-	-	-	-	-	-	-
3 Arizona	1	2	-	-	-	-	-	-	-	-	-	-
4 Arkansas	-	-	-	-	-	-	1	(6)	-	5	9	9
5 California	31	3,886	3,085	-	-	-	6	69	62	3	-	-
6 Colorado	11	250	72	-	-	-	2	5	-	4	15	-
7 Connecticut	18	270	27	-	-	-	-	-	-	6	22	-
8 Delaware	-	-	-	1	69	-	-	-	-	2	23	-
9 District of Columbia	3	404	148	-	-	-	-	-	-	-	-	-
10 Florida	1	3	-	-	-	-	4	2,849	1,971	1	7	-
11 Georgia	5	443	-	-	-	-	-	-	-	1	-	-
12 Hawaii	2	19	-	-	-	-	-	-	-	2	5,417	5,306
13 Idaho	-	-	-	-	-	-	-	-	-	-	-	-
14 Illinois	46	5,553	1,942	-	-	-	13	526	(6)	1	-	-
15 Indiana	17	602	229	-	-	-	2	2	-	8	7,372	7,242
16 Iowa	5	63	4	-	-	-	7	3	-	-	-	-
17 Kansas	6	65	-	-	-	-	1	(6)	-	1	6	-
18 Kentucky	4	53	26	-	-	-	1	(6)	-	1	1	1
19 Louisiana	3	68	6	-	-	-	1	(6)	-	-	-	-
20 Maine	1	27	-	-	-	-	-	-	-	-	-	-
21 Maryland	15	4,241	68	-	-	-	11	2,502	72	2	8	-
22 Massachusetts	40	1,469	247	-	-	-	2	112	67	2	3	-
23 Michigan	25	5,296	4,285	-	-	-	2	3	-	16	18	11
24 Minnesota	30	907	201	2	1,885	1,174	5	7	(6)	-	-	-
25 Mississippi	-	-	-	-	-	-	2	(6)	-	-	-	-
26 Missouri	15	2,742	2,021	1	83	-	6	20	3	-	-	-
27 Montana	1	49	-	-	-	-	1	(6)	-	4	22	-
28 Nebraska	2	20	14	-	-	-	-	-	-	-	-	-
29 Nevada	-	-	-	-	-	-	-	-	-	-	-	-
30 New Hampshire	-	-	-	-	-	-	1	(6)	-	-	-	-
31 New Jersey	20	285	40	-	-	-	6	12	-	4	228	224
32 New Mexico	-	-	-	-	-	-	-	-	-	-	-	-
33 New York	69	14,219	4,433	1	15	(6)	6	14	-	11	205	1
34 North Carolina	6	775	566	-	-	-	1	(6)	-	4	54	1
35 North Dakota	1	1	-	-	-	-	1	(6)	-	2	300	292
36 Ohio	50	5,494	3,318	-	-	-	4	25	-	1	(6)	-
37 Oklahoma	-	-	-	-	-	-	1	(6)	-	1	7	-
38 Oregon	5	114	13	1	2	-	1	(6)	-	5	9	-
39 Pennsylvania	59	11,820	5,113	-	-	-	4	14	4	4	18	-
40 Rhode Island	4	13	-	1	2	-	-	-	-	4	-	-
41 South Carolina	1	9	-	-	-	-	2	3	-	1	12	12
42 South Dakota	-	-	-	-	-	-	2	(6)	-	-	-	-
43 Tennessee	6	730	403	-	-	-	2	481	-	1	162	78
44 Texas	22	1,193	309	1	3	-	6	41	2	4	11	-
45 Utah	5	45	-	-	-	-	2	1	-	2	9	3
46 Vermont	1	7	-	-	-	-	1	(6)	-	-	-	-
47 Virginia	13	310	37	-	-	-	2	(6)	-	-	-	-
48 Washington	8	156	43	-	-	-	1	(6)	-	-	-	-
49 West Virginia	8	658	7	-	-	-	-	-	-	2	264	-
50 Wisconsin	22	870	34	-	-	-	4	2	-	-	-	-
51 Wyoming	-	-	-	-	-	-	-	-	-	-	-	-
Total	589	67,306	26,750	9	2,089	1,154	111	11,111	11,111	111	111	111

Table 3. - Returns of tax-exempt organizations for 1946: Number of returns by type of organization and subsection of section 101 and by total receipts classes

Type of organization	Sub-section of section 101	All returns	Total receipts classes 2/											
			None 7/	Under \$500	\$500 under \$1,000	\$1,000 under \$2,500	\$2,500 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$150,000
Labor organizations	1	25,740	613	4,478	3,007	5,107	3,784	3,082	1,518	1,521	1,339	469	236	253
Agricultural and horticultural organizations	1	1,495	104	110	50	136	201	238	170	211	132	42	26	26
Mutual savings banks	2	602	4	2	1	3	2	5	3	8	20	33	23	54
Building and loan or savings and loan associations (not Federal), cooperative banks, and credit unions (not Federal)	4	7,673	216	1,544	700	952	718	747	474	566	675	314	219	201
Cemetery companies	5	1,399	99	307	111	182	147	144	78	97	110	27	21	33
Literary, library, scientific, research, educational, or charitable organizations; hospitals, foundations	6	14,424	857	2,593	939	1,114	945	1,284	893	1,135	1,460	751	462	527
Business and trade associations	7	7,206	321	451	393	780	790	1,074	723	817	851	325	179	166
Civic organizations and local associations of employees devoted to charitable, educational, or recreational purposes	8	10,342	577	2,416	1,242	1,744	1,149	895	462	549	598	220	112	128
Clubs organized for pleasure or recreation	9	11,474	527	1,930	1,071	1,984	1,566	1,044	610	804	773	315	197	241
Local benevolent life insurance associations; mutual ditch, irrigation, telephone, and rural electrification organizations	10	2,984	274	621	245	371	303	212	117	111	165	128	125	159
Mutual insurance companies other than life or marine; farmers' mutual hail, cyclone, fire, or casualty insurance companies	11	1,558	30	40	32	127	174	257	193	260	278	129	25	8
Farmers' cooperative associations	12	6,009	181	129	55	85	91	140	120	177	328	335	352	531
Financing associations organized by farmers' cooperatives	13	27	1	2	2	2	3	4	1	1	3	3	1	1
Financing and holding companies of tax-exempt organizations	14	1,449	141	81	72	230	346	293	80	81	58	23	15	8
Federal credit unions, Federal savings and loan associations, intermediate credit banks, national farm loan associations, production credit associations, etc.	15	6,270	60	1,138	687	916	650	680	401	389	422	222	171	146
Employees' beneficiary associations	16	590	11	22	26	67	77	80	60	56	55	33	21	23
Teachers' retirement funds (local)	17	8	-	-	2	1	-	-	1	-	-	1	1	-
United States employees' beneficiary associations	19	115	3	54	11	13	10	5	3	4	3	1	1	-
Not stated 5/		102	31	12	4	14	10	11	6	4	2	1	1	-
<b>Total</b>		<b>99,467</b>	<b>4,050</b>	<b>15,930</b>	<b>8,650</b>	<b>13,828</b>	<b>10,966</b>	<b>10,195</b>	<b>5,913</b>	<b>6,791</b>	<b>7,272</b>	<b>3,372</b>	<b>2,188</b>	<b>2,505</b>

For footnotes, see page 33.

Table 5. - Returns of tax-exempt organizations for 1946: Number of returns by type of organization and subsection of section 101 and by total receipts classes - Continued

Type of organization	Sub-section of section 101	Total receipts classes 2/ - Continued									
		\$150,000 under \$200,000	\$200,000 under \$250,000	\$250,000 under \$300,000	\$300,000 under \$400,000	\$400,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 and over
Labor organizations	1	87	57	30	44	22	44	41	4	4	-
Agricultural and horticultural organizations	1	12	9	5	7	5	7	4	-	-	-
Mutual savings banks	2	45	29	27	48	45	105	113	21	9	2
Building and loan or savings and loan associations (not Federal), cooperative banks, and credit unions (not Federal)	4	132	71	35	29	28	36	16	-	-	-
Cemetery companies	5	13	9	5	7	3	5	1	-	-	-
Literary, library, scientific, research, educational, or charitable organizations; hospitals, foundations	6	313	219	145	180	119	288	180	14	4	2
Business and trade associations	7	95	55	45	40	23	48	26	4	-	-
Civic organizations and local associations of employees devoted to charitable, educational, or recreational purposes	8	56	34	19	32	16	32	46	9	5	1
Clubs organized for pleasure or recreation	9	121	99	46	53	29	36	28	-	-	-
Local benevolent life insurance associations; mutual ditch, irrigation, telephone, and rural electrification organizations	10	67	42	24	14	3	-	3	-	-	-
Mutual insurance companies other than life or marine; farmers' mutual hail, cyclone, fire, or casualty insurance companies	11	2	1	1	-	-	-	1	-	-	-
Farmers' cooperative associations	12	479	327	266	435	342	834	635	82	52	33
Financing associations organized by farmers' cooperatives	13	1	1	-	-	-	-	1	-	-	-
Financing and holding companies of tax-exempt organizations	14	8	6	2	3	1	-	1	-	-	-
Federal credit unions, Federal savings and loan associations, intermediate credit banks, national farm loan associations, production credit associations, etc.	15	110	58	37	71	37	45	26	3	1	-
Employees' beneficiary associations	16	15	2	3	7	10	10	10	2	-	-
Teachers' retirement funds (local)	17	-	-	1	-	-	-	1	-	-	-
United States employees' beneficiary associations	19	-	-	-	-	2	4	1	-	-	-
Not stated 5/		1	1	2	-	-	-	-	2	-	-
Total		1,557	1,020	693	970	685	1,494	1,134	141	75	38

For footnotes, see page 33.

Table 4. - Returns of tax-exempt organizations for 1946 with business receipts: 1/ Number of returns and selected items of income by principal industrial activity from which business receipts were derived

(Money figures in thousands of dollars)

Principal industrial activity from which business receipts were derived 8/	Number of returns	Interest and dividends 9/	Rents	Gross receipts from business 3/
All industrial groups	53,033	654,994	64,746	7,269,647
Mining and quarrying	4	85	43	396
Manufacturing	2,217	5,954	937	916,611
Food and kindred products	926	271	128	680,498
Canning and preserving of fruits, vegetables, etc.	68	45	30	81,460
Dairy products except market milk dealers	848	225	94	552,394
All other food and kindred products	10	1	4	46,644
Printing, publishing and allied industries	1,220	5,475	782	70,469
Periodicals of professional organizations	516	2,553	479	33,144
All other	704	2,922	303	37,325
All other manufacturing	71	208	27	165,644
Transportation, communication, and other public utilities	2,846	355	202	85,601
Transportation	142	110	20	5,075
Communication: mutual telephone	854	21	8	2,473
Heat, light and power: mutual rural electrification	664	178	67	69,317
Irrigation and drainage: mutual ditch and irrigation	805	30	64	5,357
All other public utilities	381	16	43	3,379
Trade	11,564	7,845	5,290	5,004,520
Retail	8,612	3,456	4,188	1,032,794
General merchandise except farmers' cooperative stores	29	35	20	7,078
Food stores except farmers' cooperative stores	191	55	10	1,161
Eating and drinking places	4,300	835	3,505	175,216
Farmers' cooperative stores	1,335	973	172	736,778
Petroleum products - such as oil and gasoline	431	189	64	57,333
All other retail trade	2,326	1,389	417	55,228
Wholesale	2,766	2,368	1,043	3,958,316
Farmers' cooperative	2,634	1,948	899	3,950,486
Cotton and cotton ginning	364	221	21	153,358
Milk and cream distribution	394	330	209	831,412
Citrus fruits	239	83	48	667,441
All other fruits and vegetables	278	104	93	297,606
Grain and grain elevators	683	748	268	827,732
Livestock	253	108	10	560,259
Poultry and eggs	97	38	32	174,180
Nuts	36	12	87	82,561
All other	290	304	131	355,937
All other wholesale trade	132	420	144	7,830
Trade not allocable	186	2,021	59	13,410
Service	10,169	23,219	8,049	636,194
Hotels, boarding and lodging houses, camps	1,459	4,130	3,691	67,516
Business services	936	490	133	25,961
Recreational services	5,510	2,288	1,725	67,723
Medical services: hospitals, clinics, etc.	1,333	12,880	1,847	436,369
Engineering, scientific, and other professional services	27	320	35	5,638
Educational services: schools, colleges, etc.	609	1,384	426	28,227
All other services	295	1,727	192	4,760

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For footnotes, see page 33.

Table 4. - Returns of tax-exempt organizations for 1946 with business receipts: 1/ Number of returns and selected items of income by principal industrial activity from which business receipts were derived - Continued

(Money figures in thousands of dollars)

Principal industrial activity from which business receipts were derived 8/ - Continued	Number of returns	Interest and dividends 9/	Rents	Gross receipts from business 3/
<b>Finance</b>	14,729	563,314	18,253	426,055
Mutual savings - savings department	521	501,292	8,582	7,245
Building and loan associations, savings and loan associations (not Federal), cooperative banks organized in Massachusetts	3,702	22,510	5,307	183,314
Federal savings and loan associations	1,299	22,654	2,838	146,069
National farm loan associations	1,338	3,418	19	7,994
Companies, corporations, or associations organized by an association exempt under subsection (12), for the purpose of financing the ordinary crop operations of members thereof or other producers and operated in conjunction with such associations	29	688	925	1,047
Production credit associations	489	2,493	18	13,197
Cooperative banks except those organized in Massachusetts, credit unions including those in Massachusetts but not Federal	3,924	2,907	111	10,673
Federal credit unions	3,125	1,782	17	4,179
Federal intermediate credit banks, Federal land banks, banks of cooperatives, production credit corporations, and other corporations organized under Act of Congress, which are instrumentalities of the United States but are not wholly owned by the United States	33	4,528	398	49,136
Patent licensing	60	253	13	1,171
All other finance	209	789	25	2,030
<b>Insurance</b>	2,336	6,336	240	122,621
Mutual savings banks, life insurance department	79	1,791	-	11,119
Local benevolent life insurance associations	257	626	2	5,863
Mutual insurance companies, other than life or marine; farmers' hail, cyclone, fire, or casualty insurance companies	1,554	999	136	34,634
United States employees beneficiary associations	18	410	-	2,188
Other employees beneficiary	163	989	68	25,017
Teachers' retirement associations (local)	3	427	-	1,172
All other insurance	262	1,094	34	42,628
<b>Real estate</b>	5,689	44,864	30,605	30,507
Cemetery companies and associations	1,424	4,483	286	25,969
All other real estate	4,265	40,381	30,319	4,538
<b>Construction</b>	6	117	-	3,055
<b>Agriculture and related services</b>	361	890	407	12,554
Major source of business receipts not given or not allocable	3,112	2,015	720	31,533

Table 5. - Returns of tax-exempt organizations for 1946 with business receipts: 1/ Number of returns classified by type of organization, subsection of section 101, and by size of business receipts

Type of organization	Sub-section of section 101	Business receipts classes												
		Total	None 10/	Under \$500	\$500 under \$1,000	\$1,000 under \$2,500	\$2,500 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$150,000
Labor organizations	1	2,494	-	1,184	351	400	205	131	61	56	52	20	12	8
Agricultural and horticultural organizations	1	937	-	174	71	113	122	144	60	82	67	36	12	22
Mutual savings banks	2	602	4	2	1	3	2	5	3	8	20	33	23	54
Building and loan or savings and loan associations (not Federal), cooperative banks, and credit unions (not Federal)	4	7,673	216	1,544	700	952	718	747	474	566	675	314	219	201
Cemetery companies	5	1,399	99	307	111	182	147	144	78	97	110	27	21	33
Literary, library, scientific, research, educational, or charitable organizations; hospitals, foundations	6	6,519	-	1,483	440	614	531	603	330	425	520	318	196	265
Business and trade associations	7	2,467	-	571	280	450	316	304	124	145	125	38	23	29
Civic organizations and local associations of employees devoted to charitable, educational, or recreational purposes	8	5,894	-	1,843	717	864	551	441	267	365	413	153	69	64
Clubs organized for pleasure or recreation	9	6,468	-	1,385	587	885	656	560	420	532	576	260	174	183
Local benevolent life insurance associations; mutual ditch, irrigation, telephone, and rural electrification organizations	10	2,984	274	621	245	371	303	212	117	111	165	128	125	159
Mutual insurance companies other than life or marine; farmers' mutual hail, cyclone, fire, or casualty insurance companies	11	1,558	30	40	32	127	174	257	193	260	278	129	25	8
Farmers' cooperative associations	12	6,009	181	129	55	85	91	140	120	177	328	335	352	531
Financing associations organized by farmers' cooperatives	13	27	1	2	2	2	3	4	1	1	3	3	1	1
Financing and holding companies of tax-exempt organizations	14	1,449	141	81	72	230	346	293	80	81	58	23	15	8
Federal credit unions, Federal savings and loan associations, intermediate credit banks, national farm loan associations, production credit associations, etc.	15	6,270	60	1,138	687	916	650	680	401	389	422	222	171	146
Employees' beneficiary associations	16	240	-	46	18	34	30	28	17	25	10	5	4	8
Teachers' retirement funds (local)	17	3	-	1	-	-	1	-	-	-	-	-	-	-
United States employees' beneficiary associations	19	20	-	3	3	2	2	2	2	2	3	-	-	-
Not stated 5/		20	-	4	1	4	3	-	2	1	-	-	1	-
<b>Total</b>		<b>53,033</b>	<b>1,006</b>	<b>10,558</b>	<b>4,373</b>	<b>6,234</b>	<b>4,851</b>	<b>4,695</b>	<b>2,750</b>	<b>3,323</b>	<b>3,825</b>	<b>2,044</b>	<b>1,443</b>	<b>1,720</b>

For footnotes, see page 33.

Table 5. - Returns of tax-exempt organizations for 1946 with business receipts: 1/ Number of returns classified by type of organization, subsection of section 101, and by size of business receipts - Continued

Type of organization	Sub-section of section 101	Business receipts classes - Continued									
		\$150,000 under \$200,000	\$200,000 under \$250,000	\$250,000 under \$300,000	\$300,000 under \$400,000	\$400,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 and over
		Labor organizations	1	2	1	-	4	3	3	1	-
Agricultural and horticultural organizations	1	10	7	3	4	5	4	1	-	-	-
Mutual savings banks	2	45	29	27	48	45	105	113	21	9	2
Building and loan or savings and loan associations (not Federal), cooperative banks, and credit unions (not Federal)	4	132	71	35	29	28	36	16	-	-	-
Cemetery companies	5	13	9	5	7	3	5	1	-	-	-
Literary, library, scientific, research, educational, or charitable organizations; hospitals, foundations	6	165	102	77	109	64	192	79	6	-	-
Business and trade associations	7	17	9	6	5	5	12	8	-	-	-
Civic organizations and local associations of employees devoted to charitable, educational, or recreational purposes	8	28	18	9	18	12	20	32	6	4	-
Clubs organized for pleasure or recreation	9	82	52	33	32	10	28	13	-	-	-
Local benevolent life insurance associations; mutual ditch, irrigation, telephone, and rural electrification organizations	10	67	42	24	14	3	-	3	-	-	-
Mutual insurance companies other than life or marine; farmers' mutual hail, cyclone, fire, or casualty insurance companies	11	2	1	1	-	-	-	1	-	-	-
Farmers' cooperative associations	12	479	327	266	435	342	834	635	82	52	33
Financing associations organized by farmers' cooperatives	13	1	1	-	-	-	-	1	-	-	-
Financing and holding companies of tax-exempt organizations	14	8	6	2	3	1	-	1	-	-	-
Federal credit unions, Federal savings and loan associations, intermediate credit banks, national farm loan associations, production credit associations, etc.	15	110	58	37	71	37	45	26	3	1	-
Employees' beneficiary associations	16	-	-	2	1	3	1	8	-	-	-
Teachers' retirement funds (local)	17	-	-	-	-	-	-	1	-	-	-
United States employees' beneficiary associations	19	-	-	-	-	-	-	1	-	-	-
Not stated 5/		-	1	1	-	-	-	-	2	-	-
Total		1,161	734	528	780	561	1,285	941	120	66	35

For footnotes, see page 33.

Table 6. - Returns of tax-exempt organizations for 1946 with business receipts: 1/ Number of returns by principal industrial activity from which business receipts were derived and by size of business receipts

Principal industrial activity from which business receipts were derived 8/	Business receipts classes													
	Total	None 10/	Under \$500	\$500 under \$1,000	\$1,000 under \$2,500	\$2,500 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$150,000	\$150,000 under \$200,000
	All industrial groups	53,035	1,006	10,558	4,573	6,254	4,851	4,695	2,750	3,323	3,825	2,044	1,443	1,720
Mining and quarrying	4	-	-	-	-	-	-	-	-	2	-	-	1	-
Manufacturing	2,217	9	167	92	189	152	162	97	116	133	96	93	129	125
Food and kindred products	926	7	2	1	1	2	4	5	6	27	40	75	98	107
Canning and preserving of fruits, vegetables, etc.	68	1	-	-	1	1	-	2	-	9	5	3	4	4
Dairy products except market milk dealers	848	6	2	1	-	1	4	3	5	16	35	72	94	102
All other food and kindred products	10	-	-	-	-	-	-	-	1	2	-	-	-	1
Printing, publishing and allied industries	1,220	1	164	91	186	150	156	91	108	104	51	18	25	15
Periodicals of professional organizations	516	-	64	36	67	60	66	39	50	41	31	7	16	9
All other	704	1	100	55	119	90	90	52	58	63	20	11	9	6
All other manufacturing	71	1	1	-	2	-	2	1	2	2	5	-	6	3
Transportation, communication, and other public utilities	2,846	208	641	244	349	268	189	107	99	172	122	126	160	69
Transportation	142	5	25	9	12	15	19	11	15	16	3	2	1	4
Communication: mutual telephone	854	99	453	97	94	51	38	5	6	8	-	-	-	-
Heat, light and power: mutual rural electrification	664	12	2	3	12	8	7	12	18	88	102	113	151	61
Irrigation and drainage: mutual ditch and irrigation	805	66	106	92	147	137	94	55	41	37	9	5	6	3
All other public utilities	381	26	55	43	84	57	31	24	19	23	8	6	2	1
Trade	11,564	50	2,191	551	684	549	544	436	695	1,031	642	486	647	465
Retail	8,812	15	2,041	499	651	496	471	387	607	879	496	378	496	314
General merchandise except farmers' cooperative stores	29	-	1	-	1	-	-	1	2	-	8	1	6	2
Food stores except farmers' cooperative stores	191	1	119	15	23	10	7	3	4	4	2	-	1	-
Eating and drinking places	4,300	3	750	254	367	308	307	267	451	651	315	189	199	89
Farmers' cooperative stores	1,335	7	14	4	11	15	20	29	36	71	81	99	158	139
Petroleum products—such as oil and gasoline	451	-	2	1	3	2	1	4	9	35	60	65	112	71
All other retail trade	2,326	4	1,155	225	226	161	136	83	105	118	30	24	20	13
Wholesale	2,766	12	90	32	32	34	57	42	79	151	139	103	146	150
Farmers' cooperative	2,634	12	35	18	18	28	50	38	75	143	134	101	144	150
Cotton and cotton ginning	364	-	-	1	1	3	10	15	23	67	71	46	36	25
Milk and cream distribution	394	-	4	6	5	8	7	4	6	4	14	12	25	22
Citrus fruits	259	-	-	-	-	-	-	-	1	-	-	1	4	7
All other fruits and vegetables	278	4	2	1	1	3	9	3	11	20	11	17	20	16
Grain and grain elevators	683	1	-	-	-	1	5	1	4	6	4	4	18	26
Livestock	253	4	24	7	2	4	8	5	11	17	21	12	22	20
Poultry and eggs	97	1	1	-	-	-	3	2	6	4	2	2	8	5
Nuts	36	-	-	1	-	-	-	1	1	1	-	-	-	3
All other	290	2	4	2	9	9	8	7	12	24	11	7	13	26
All other wholesale trade	132	-	55	14	14	6	7	4	4	8	5	2	2	-
Trade not allocable	186	3	60	20	21	19	16	7	9	1	7	5	5	1
Service	10,169	8	2,180	1,009	1,399	1,040	1,035	581	666	580	342	225	280	160
Hotels, boarding and lodging houses, camps	1,459	1	32	17	84	131	280	249	269	159	72	43	35	24
Business services	956	4	247	110	157	102	93	39	50	51	24	13	18	7
Recreational services	5,510	1	1,747	804	1,003	649	482	200	211	150	91	41	46	19
Medical services: hospitals, clinics, etc.	1,333	2	21	14	38	47	56	39	55	144	114	96	143	90
Engineering, scientific, and other professional services	27	-	1	-	3	3	2	2	2	-	1	2	3	1
Educational services: schools, colleges, etc.	609	-	45	30	68	79	96	35	66	62	31	22	31	17
All other services	295	-	87	34	46	29	26	17	13	14	9	8	4	2

For footnotes, see page 33.

Table 6. - Returns of tax-exempt organizations for 1946 with business receipts: 1/ Number of returns by principal industrial activity from which business receipts were derived and by size of business receipts - Continued

Principal industrial activity from which business receipts were derived 8/ - Continued	Business receipts classes													
	Total	None 10/	Under \$500	\$500 under \$1,000	\$1,000 under \$2,500	\$2,500 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$150,000	\$150,000 under \$200,000
<b>Finance</b>	14,729	349	2,725	1,407	1,899	1,391	1,456	887	963	1,120	564	407	400	286
Mutual savings - savings department	521	5	2	1	2	1	2	1	3	7	21	17	49	41
Building and loan associations, savings and loan associations (not Federal), cooperative banks organized in Massachusetts	3,702	155	48	37	170	300	502	366	468	619	301	213	198	130
Federal savings and loan associations	1,299	27	2	-	2	18	55	63	111	213	157	148	144	109
National farm loan associations	1,358	5	27	50	199	283	428	236	84	22	-	1	-	-
Companies, corporations, or associations organized by an association exempt under subsection (12), for the purpose of financing the ordinary crop operations of members thereof or other producers and operated in conjunction with such associations	29	1	2	1	3	2	6	1	2	3	3	1	1	1
Production credit associations	489	2	2	1	-	-	8	52	163	178	60	21	2	-
Cooperative banks except those organized in Massachusetts, credit unions including those in Massachusetts but not Federal	3,924	72	1,489	660	780	409	242	106	89	52	15	5	3	2
Federal credit unions	3,125	24	1,105	637	717	351	189	51	34	13	3	1	-	-
Federal intermediate credit banks, Federal land banks, banks of cooperatives, production credit corporations, and other corporations organized under Act of Congress, which are instrumentalities of the United States but are not wholly owned by the United States	53	-	2	-	-	-	-	2	-	-	2	-	-	1
Patent licensing	60	-	17	9	8	5	9	1	2	4	1	-	2	-
All other finance	209	80	29	11	18	22	15	8	7	9	3	-	1	2
<b>Insurance</b>	2,336	76	92	87	240	285	360	248	328	326	156	40	21	12
Mutual savings banks, life insurance department	79	-	-	1	-	2	4	2	5	12	12	7	5	4
Local benevolent life insurance associations	257	36	6	9	37	49	43	22	30	12	8	1	-	2
Mutual insurance companies, other than life or marine; farmers' hail, cyclone, fire, or casualty insurance companies	1,554	30	39	32	127	174	257	192	259	276	130	25	7	2
United States employees beneficiary associations	18	-	1	3	-	3	3	2	2	5	-	-	-	-
Other employees beneficiary	163	7	9	9	24	21	21	17	21	8	3	4	4	-
Teachers' retirement associations (local)	3	-	1	-	1	-	-	-	-	-	-	-	-	-
All other insurance	262	3	36	33	51	36	32	13	11	15	3	3	5	4
<b>Real estate</b>	5,689	150	1,510	637	1,016	815	638	224	240	219	72	39	50	28
Cemetery companies and associations	1,424	99	310	118	187	148	149	78	97	113	28	21	34	12
All other real estate	4,265	51	1,200	519	829	665	489	146	143	106	44	18	16	16
Construction	6	1	1	2	-	-	1	-	-	-	-	-	-	-
Agriculture and related services	361	5	29	16	31	35	63	41	39	41	21	6	15	8
Major source of business receipts not given or not allocable	3,112	172	1,022	328	427	318	247	129	177	201	29	21	17	8

Table 5. - Returns of tax-exempt organizations for 1946 with business receipts: 1/ Number of returns by principal industrial activity from which business receipts were derived and by size of business receipts - Continued

Principal industrial activity from which business receipts were derived 8/	Business receipts classes - Continued								
	\$200,000 under \$250,000	\$250,000 under \$300,000	\$300,000 under \$400,000	\$400,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 and over
All industrial groups	734	528	780	561	1,285	941	120	66	35
Mining and quarrying	1	-	-	-	-	-	-	-	-
Manufacturing	79	73	93	73	178	136	18	4	3
Food and kindred products	65	65	85	63	146	109	13	3	2
Canning and preserving of fruits, vegetables, etc.	4	1	4	1	8	13	7	-	-
Dairy products except market milk dealers	61	62	81	62	136	95	6	3	1
All other food and kindred products	-	2	-	-	2	1	-	-	1
Printing, publishing and allied industries	11	7	8	7	16	10	1	-	-
Periodicals of professional organizations	4	3	4	2	11	6	-	-	-
All other	7	4	4	5	5	4	1	-	-
All other manufacturing	3	1	-	3	16	17	4	1	1
Transportation, communication, and other public utilities	43	26	13	4	4	2	-	-	-
Transportation	1	1	-	-	3	-	-	-	-
Communication: mutual telephone	-	1	-	1	1	-	-	-	-
Heat, light and power: mutual rural electrification	39	20	11	3	-	2	-	-	-
Irrigation and drainage: mutual ditch and irrigation	2	3	2	-	-	-	-	-	-
All other public utilities	1	1	-	-	-	-	-	-	-
Trade	315	239	392	291	703	525	69	49	30
Retail	176	131	172	104	207	92	6	10	4
General merchandise except farmers' cooperative stores	2	1	3	-	-	1	-	-	-
Food stores except farmers' cooperative stores	1	1	-	-	-	-	-	-	-
Eating and drinking places	42	36	30	10	23	9	-	-	-
Farmers' cooperative stores	97	71	120	92	175	79	4	9	4
Petroleum products—such as oil and gasoline	28	18	12	1	6	1	-	-	-
All other retail trade	6	4	7	1	3	2	2	1	-
Wholesale	135	108	219	187	492	430	63	39	26
Farmers' cooperative	134	108	218	183	489	428	63	39	26
Cotton and cotton ginning	17	6	11	5	10	9	5	2	1
Milk and cream distribution	21	9	29	22	72	93	18	11	4
Citrus fruits	9	10	20	17	71	81	10	5	3
All other fruits and vegetables	20	7	18	19	45	39	6	4	2
Grain and grain elevators	43	52	89	94	213	109	3	4	6
Livestock	11	7	16	5	16	18	9	8	6
Poultry and eggs	3	7	4	4	11	28	3	2	1
Nuts	2	1	5	3	5	8	3	1	1
All other	8	9	26	14	46	43	6	2	2
All other wholesale trade	1	-	1	4	3	2	-	-	-
Trade not allocable	4	-	1	-	4	3	-	-	-
Service	107	76	117	66	197	91	8	2	-
Hotels, boarding and lodging houses, camps	13	7	13	5	18	6	1	-	-
Business services	3	3	3	2	7	3	-	-	-
Recreational services	18	7	13	5	18	5	-	-	-
Medical services: hospitals, clinics, etc.	63	53	79	53	143	74	7	2	-
Engineering, scientific, and other professional services	3	-	1	-	2	1	-	-	-
Educational services: schools, colleges, etc.	4	4	7	1	9	2	-	-	-
All other services	3	2	1	-	-	-	-	-	-

Table 6. - Returns of tax-exempt organizations for 1946 with business receipts: 1/ Number of returns by principal industrial activity from which business receipts were derived and by size of business receipts - Continued

Principal industrial activity from which business receipts were derived 8/ - Continued	Business receipts classes - Continued								
	\$200,000 under \$250,000	\$250,000 under \$300,000	\$300,000 under \$400,000	\$400,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 and over
Finance	153	94	147	108	181	156	24	10	2
Mutual savings - savings department	22	22	44	42	97	112	21	9	2
Building and loan associations, savings and loan associations (not Federal), cooperative banks organized in Massachusetts	71	35	28	28	38	15	-	-	-
Federal savings and loan associations	58	34	62	36	43	17	-	-	-
National farm loan associations	-	-	1	-	2	-	-	-	-
Companies, corporations, or associations organized by an association exempt under subsection (12), for the purpose of financing the ordinary crop operations of members thereof or other producers and operated in conjunction with such associations	1	-	-	-	-	1	-	-	-
Production credit associations	-	-	-	-	-	-	-	-	-
Cooperative banks except those organized in Massachusetts, credit unions including those in Massachusetts but not Federal	-	-	1	-	-	1	-	-	-
Federal credit unions	-	-	-	-	-	-	-	-	-
Federal intermediate credit banks, Federal land banks, banks of cooperatives, production credit corporations, and other corporations organized under Act of Congress, which are instrumentalities of the United States but are not wholly owned by the United States	-	3	9	1	-	9	3	1	-
Patent licensing	-	-	2	-	-	-	-	-	-
All other finance	1	-	-	1	1	1	-	-	-
Insurance	10	7	6	11	10	19	1	1	-
Mutual savings banks, life insurance department	7	5	4	3	5	1	-	-	-
Local benevolent life insurance associations	-	-	1	-	-	1	-	-	-
Mutual insurance companies, other than life or marine; farmers' hail, cyclone, fire, or casualty insurance companies	1	1	-	-	-	2	-	-	-
United States employees beneficiary associations	-	-	-	-	-	1	-	-	-
Other employees beneficiary	-	1	1	4	1	8	-	-	-
Teachers' retirement associations (local)	-	-	-	-	-	1	-	-	-
All other insurance	2	-	-	4	4	5	1	1	-
Real estate	18	6	9	6	8	6	-	-	-
Cemetery companies and associations	9	5	7	3	5	1	-	-	-
All other real estate	9	1	2	3	3	5	-	-	-
Construction	-	-	-	-	-	1	-	-	-
Agriculture and related services	4	4	1	1	3	-	-	-	-
Major source of business receipts not given or not allocable	4	3	2	1	1	5	-	-	-

Table 7. - Returns of tax-exempt organizations for 1946 with business receipts <sup>1/</sup> of \$50,000 or more: Number of returns, sources of receipts and disbursements by type of organization and subsection of section 101

(Money figures in thousands of dollars)

Sources of receipts and disbursements <u>11/</u>	Total	Type of organization								
		Labor organizations (Subsection 1)	Agricultural and horticultural organizations (Subsection 1)	Mutual savings banks (Subsection 2)	Building and loan or savings and loan associations, (not Federal), cooperative banks, and credit unions (not Federal), (Subsection 4)	Cemetery companies (Subsection 5)	Literary, library, scientific, research, educational, or charitable organizations; hospitals, foundations (Subsection 6)	Business and trade associations (Subsection 7)	Civic organizations and local associations of employees devoted to charitable, educational, or recreational purposes (Subsection 8)	Clubs organized for pleasure or recreation (Subsection 9)
Number of returns	11,420	54	104	554	1,083	124	1,573	152	433	867
Sources of receipts:										
Dues, assessments, etc., from members	129,674	18,703	2,688	-	97	-	17,186	33,109	6,577	46,066
Dues, assessments, etc., from affiliated organizations	22,028	15,258	68	-	4	-	1,027	659	824	1,519
Contributions, gifts, grants, etc.	92,961	649	2,119	-	3	360	79,047	408	7,308	1,270
Interest and dividends <u>9/</u>	602,733	1,108	299	504,344	19,168	3,129	36,159	850	1,557	388
Rents	47,925	688	602	8,579	4,483	184	19,046	872	1,516	2,453
Gross receipts from business activities <u>3/</u>	7,010,307	10,435	16,362	17,980	151,023	19,546	498,812	42,977	218,957	138,662
Patronage dividends	8,544	-	-	-	1	-	46	-	-	-
Gain from sale of assets <u>12/</u>	183,681	74	17	154,854	5,510	442	8,843	389	108	51
Loss from sale of assets <u>12/</u>	2,854	-	-	1,339	744	35	271	40	8	21
Other income <u>4/</u>	88,940	796	716	39,805	3,471	397	13,423	2,717	1,445	3,432
<b>Total receipts</b>	<b>8,183,939</b>	<b>47,711</b>	<b>22,871</b>	<b>724,223</b>	<b>183,016</b>	<b>24,023</b>	<b>673,318</b>	<b>81,941</b>	<b>238,284</b>	<b>193,820</b>
Disbursements:										
Cost of goods sold	5,230,218	2,402	3,066	-	-	2,354	95,660	9,658	34,366	59,153
Compensation of officers, directors, trustees, etc.	67,624	2,152	484	19,604	13,116	937	4,621	2,519	1,120	1,008
Wages, salaries, and commissions	644,819	6,470	4,787	35,557	11,959	9,099	218,107	30,441	35,126	57,569
Interest	62,676	4	46	18,203	2,747	124	2,731	157	208	1,872
Taxes	61,138	462	379	16,428	3,401	422	2,703	1,880	1,986	6,853
Dues, assessments, etc., to affiliated organizations	11,779	2,500	356	169	245	-	940	202	846	247
Miscellaneous expenses	1,022,454	16,814	9,895	156,470	22,016	5,947	262,630	31,485	141,227	51,572
Contributions, gifts, grants, etc., paid	29,678	955	207	1,289	132	62	22,034	374	2,447	1,197
Benefit payments to or for members or their dependents	26,634	8,071	8	3,019	10	5	663	155	4,874	102
Dividends and other distributions to members, shareholders or depositors	407,822	98	15	238,707	85,151	28	243	42	254	-
Patronage dividends - cash, stock, notes, credits, etc.	106,109	-	-	-	-	-	-	-	-	-
<b>Total disbursements <u>11/</u></b>	<b>7,670,951</b>	<b>39,928</b>	<b>19,243</b>	<b>489,446</b>	<b>138,777</b>	<b>18,978</b>	<b>610,332</b>	<b>76,913</b>	<b>222,454</b>	<b>179,573</b>

Table 7. - Returns of tax-exempt organizations for 1946 with business receipts  $\frac{1}{}$  of \$50,000 or more: Number of returns, sources of receipts and disbursements by type of organization and subsection of section 101 - Continued

(Money figures in thousands of dollars)

Sources of receipts and disbursements $\frac{11}{}$	Type of organization - Continued									
	Local benevolent life insurance associations; mutual ditch, irrigation, telephone, and rural electrification organizations (Subsection 10)	Mutual insurance companies other than life or marine; farmers' mutual hail, cyclone, fire, or casualty insurance companies (Subsection 11)	Farmers' cooperative associations (Subsection 12)	Financing associations or organized by farmers' cooperatives (Subsection 13)	Financing and holding companies of tax-exempt organizations (Subsection 14)	Federal credit unions, Federal savings and loan associations, intermediate credit banks, national farm loan associations, production credit associations, etc. (Subsection 15)	Employees' beneficiary associations (Subsection 16)	Teachers' retirement funds (local) (Subsection 17)	United States employees' beneficiary associations (Subsection 19)	Not stated $\frac{5}{}$
Number of returns	565	167	4,706	8	67	927	32	1	1	5
Sources of receipts:										
Dues, assessments, etc., from members	2,402	43	1,772	-	588	5	357	-	-	81
Dues, assessments, etc., from affiliated organizations	55	10	1,133	1,315	154	2	-	-	-	-
Contributions, gifts, grants, etc.	123	3	46	-	963	7	650	-	-	5
Interest and dividends $\frac{9}{}$	764	442	4,119	647	445	27,750	753	427	390	14
Rents	59	58	1,495	925	3,941	3,022	-	-	-	2
Gross receipts from business activities $\frac{3}{}$	73,976	14,564	5,570,144	906	3,068	191,436	25,202	1,171	1,969	13,117
Patronage dividends	17	-	8,480	-	-	-	-	-	-	-
Gain from sale of assets $\frac{12}{}$	75	147	1,194	3	60	11,880	11	23	-	-
Loss from sale of assets $\frac{12}{}$	6	2	109	30	-	221	19	-	9	-
Other income $\frac{4}{}$	740	141	13,092	110	210	8,037	211	10	1	186
<b>Total receipts</b>	<b>78,205</b>	<b>15,406</b>	<b>5,601,366</b>	<b>3,876</b>	<b>9,429</b>	<b>241,898</b>	<b>27,165</b>	<b>1,631</b>	<b>2,351</b>	<b>13,405</b>
Disbursements:										
Cost of goods sold	21,566	-	4,995,034	-	852	51	843	-	-	5,215
Compensation of officers, directors, trustees, etc.	496	715	5,769	66	115	14,441	269	-	-	192
Wages, salaries, and commissions	13,186	2,302	193,725	244	1,182	19,963	1,620	-	26	3,456
Interest	6,223	28	6,945	292	1,350	21,662	57	-	10	17
Taxes	1,754	215	20,875	147	422	3,074	41	-	-	96
Dues, assessments, etc., to affiliated organizations	67	68	4,678	1,321	47	33	60	-	-	-
Miscellaneous expenses	22,631	2,049	235,625	1,174	2,726	37,894	19,296	641	1,711	2,651
Contributions, gifts, grants, etc., paid	5	-	325	1	583	206	7	-	-	54
Benefit payments to or for members or their dependents	328	6,265	91	-	2	11	2,954	-	-	76
Dividends and other distributions to members, shareholders or depositors	188	728	6,050	496	847	74,975	-	-	-	-
Patronage dividends - cash, stock, notes, credits, etc.	-	-	106,109	-	-	-	-	-	-	-
<b>Total disbursements <math>\frac{11}{}</math></b>	<b>66,444</b>	<b>12,370</b>	<b>5,573,226</b>	<b>3,741</b>	<b>7,926</b>	<b>172,310</b>	<b>25,147</b>	<b>641</b>	<b>1,747</b>	<b>11,755</b>

Footnotes

1/ "Business receipts" is defined as the total receipts of business type organizations such as mutual savings banks and farmers' cooperatives, but includes only rents and gross receipts from business activities of nonbusiness type organizations such as labor unions and civic clubs which are not primarily engaged in business.

The following are classified as business type organizations: mutual savings banks (subsection 2); building and loan, savings and loan associations (not Federal), etc., (subsection 4); cemetery companies (subsection 5); local mutual life insurance associations and mutual public utility associations (subsection 10); farmers' mutual hail, cyclone, fire and casualty insurance and mutual insurance other than life or marine (subsection 11); farmers' cooperative associations (subsection 12); financing associations of farmers' cooperatives (subsection 13); financing and holding companies of tax-exempt organizations (subsection 14); and Federal credit unions, Federal savings and loan associations, etc., (subsection 15).

The following are classified as nonbusiness type organizations: labor organizations (subsection 1); agricultural and horticultural organizations (subsection 1); literary, library, scientific, research, educational, or charitable associations including hospitals and foundations (subsection 6); business and trade associations (subsection 7); civic organizations, and local organizations of employees devoted to charitable, educational, or recreational purposes (subsection 8); clubs organized for pleasure or recreation (subsection 9); employees beneficiary associations (subsection 16); teachers' local retirement funds (subsection 17); and United States employees' beneficiary associations (subsection 19).

Organizations reporting no business receipts are those nonbusiness type organizations which reported no receipts from rents and no gross receipts from business activities.

"Total business receipts" is the sum of the business receipts reported on returns of organizations not primarily engaged in business (non-business types), and total receipts of organizations whose primary functions are business activities (business types).

2/ "Total receipts" is the total of all sources of income including receipts from dues, assessments, gifts, grants, interest and dividends, rents, gross receipts from business activities, and gains or losses from the sale of assets. For the business type organizations total receipts is used as business receipts.

3/ "Gross receipts from business activities" means receipts from the sale of goods and services excluding rents. For building and loan associations, and savings and loan associations (subsection 4), this item includes interest received from loans. For mutual savings banks, however, most of the interest is shown under interest and dividends since it comes from investments rather than from loans.

4/ "Other income" includes an unknown amount of business income - in the case of the nonbusiness types - which was not properly allocated, such as royalties and special charges for services rendered. Wherever possible, specific sources of business receipts reported as "Other income" were shifted to gross receipts from business activities.

5/ A few organizations reporting on Form 990 did not report a clear-cut status under Section 101 of the Internal Revenue Code because their status was being reconsidered or was under investigation.

6/ Less than \$500.

7/ This group contains 35 organizations reporting negative total receipts due to an excess of losses from the sale of assets. Absence of receipts does not mean necessarily that the organization is inactive.

8/ "Principal industrial activity" means the business activity from which most of the business receipts were derived. The classification followed is an adaptation of the industrial classification used to classify corporations in Statistics of Income, Part 2. For nonbusiness types, the principal activity was derived from an examination of the two entries on Form 990: rents and gross receipts from business activities. For business types, the principal activity was derived from an examination of the several sources of receipts.

9/ The amount of interest and dividends shown is the total amount received. For a non-business type, it is possible for interest and dividends to exceed the business receipts on which the industry code was based. For example a nonbusiness type organization with no business receipts other than rent would be classified under real estate regardless of the amount of interest and dividends reported.

10/ This group includes 22 organizations that reported negative business receipts due to an excess of losses from the sale of assets. It includes also business type organizations that are inactive as well as active ones reporting no business income.

11/ "Disbursements" includes expenses allocable to business receipts as well as expenses for other activities. No segregation has been made of the expenses directly allowable to rents and gross receipts from business activities for the reason that, in numerous instances, the returns do not show this allocation.

12/ "Gain (or loss) from the sale of assets" is understated for the reason that it was not shown on Form 990 prior to the revision of this form in January 1947 but was included in "Other income." However many organizations filing the old forms attached schedules which show this item, thus permitting its tabulation.

An analysis of the amounts of "Other income" reported on old forms, taking into account whether or not gain or loss from the sale of assets was separately itemized, indicates that for the returns as a whole the understatement is relatively small. This is due to the fact that mutual savings banks, which account for a large proportion of the total gain (and loss) from sale of assets, generally reported this item separately when filing on old forms. For other types of organizations where the total reported gain or loss from this source is small, the understatement may be relatively large.

13/ A return is classified in the State or Territory in which it was filed. A group return is classified in the State or Territory in which the office filing the group return is located.