

Statistics of Income

# SOI BULLETIN

Department of the Treasury  
Internal Revenue Service

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Statistics of Income

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Department of the Treasury  
Internal Revenue Service

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This report contains information on: individual income tax returns for 1980; tax-exempt organizations for 1975-78; business activity for 1978; and windfall profit tax liability for 1980.

Additional unpublished data concerning these topics are currently available upon request. Further information may be obtained by writing to the Statistics Division, Internal Revenue Service, Washington, DC 20224.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

October 5, 1981

The Honorable Donald T. Regan  
Secretary of the Treasury  
Washington, DC 20220

Dear Mr. Secretary:

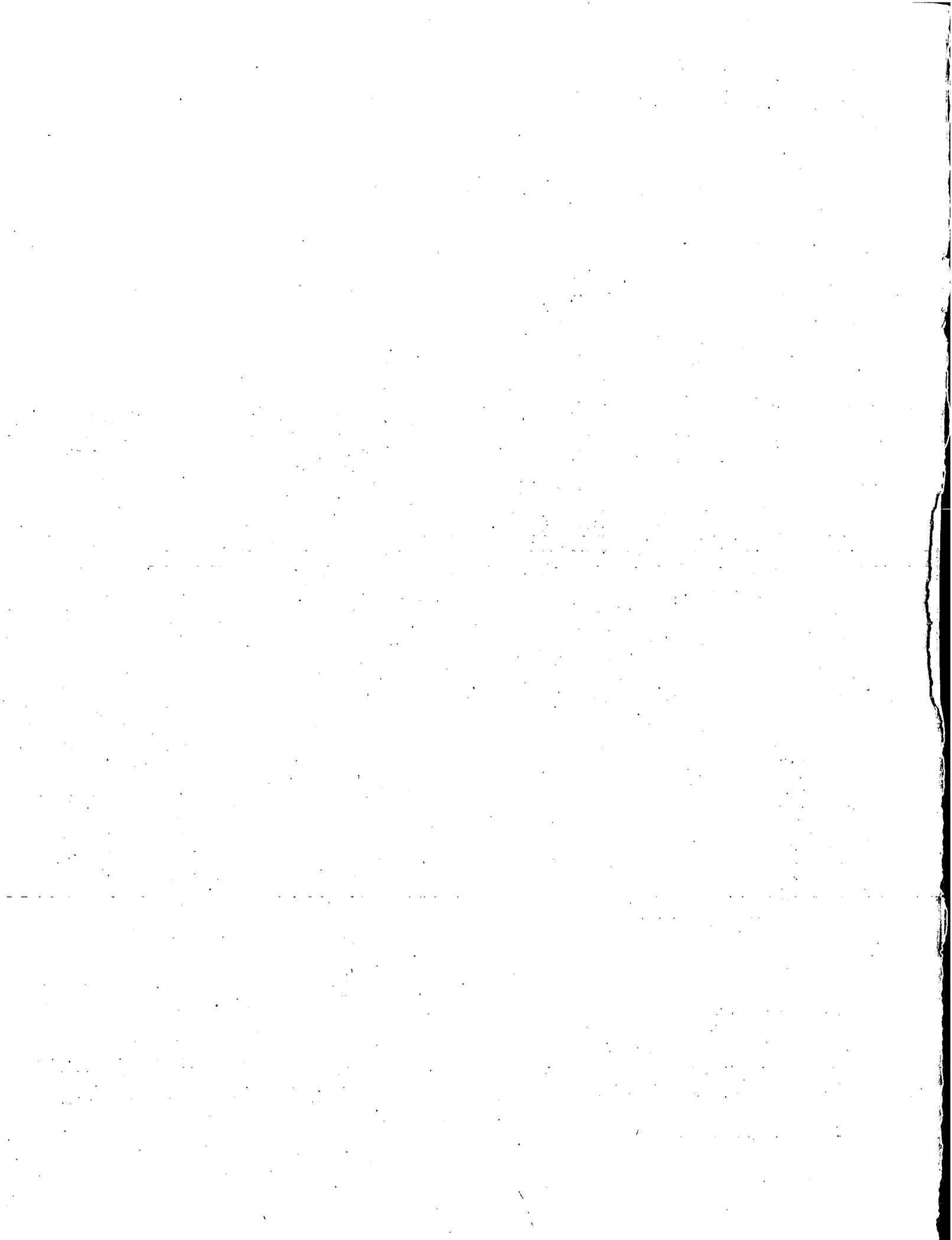
I am transmitting the Fall 1981 issue of the Statistics of Income Bulletin. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws.

In this issue, recent data on four subjects are presented and discussed. One relates to individual income tax returns; another compares data for incorporated and unincorporated businesses. Major features are statistics on tax-exempt organizations and on the computation of the crude oil windfall profit tax.

With kind regards,

Sincerely,





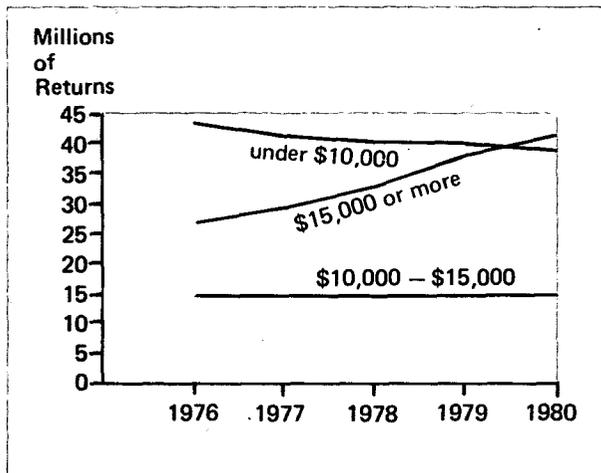
# Early Highlights From 1980 Individual Income Tax Returns

By Peter Sailer and Noreen Hoffmeier\*

Early estimates show almost 94.5 million individual income tax returns will be filed for Tax Year 1980, up 1.8 million returns (1.9 percent) from 1979. This year-to-year increase in the total number of returns filed is the smallest that has occurred since 1976.

Tax Year	Returns (thousands)	Change from Previous Year
1976 ....	84,670	3.0%
1977 ....	86,635	2.3
1978 ....	89,772	3.6
1979 ....	92,694	3.3
1980 ....	94,454	1.9

While the trend for the total number of returns has been a steady increase since the mid-1970's, there were three different patterns for the distribution of these returns according to the size of income. The number of returns with adjusted gross income of less than \$10,000 has steadily declined, going from 43.8 million for 1976 to 38.5 million for 1980. Those with income falling between \$10,000 and \$15,000 have remained relatively constant, between 14 and 15 million returns during the 5-year period. In contrast, returns with income of \$15,000 or more have shown strong steady increases, rising from 26.3 million for 1976 to 41.4 million for 1980.



These changes are a reflection of several factors. Two of the more evident are tax law changes and economic conditions. Tax reduction acts for 1975, 1977, and 1979--especially those provisions increasing the income levels required for filing a return--affected the overall number of returns as well as the income distribution of the returns. In fact, for each of the

years, the number of returns filed increased at rates slower than those for the years in which there were no comparable law changes. Economic conditions--particularly rising incomes--have also played an important part; the largest change over the 5-year period occurred in the \$15,000 and over income class, as illustrated by the graph.

As would be expected, income increased overall on the 1980 income tax returns. Adjusted gross income rose to \$1.6 trillion, up 10.4 percent from 1979. This increase was slightly smaller than the 12.4 percent and 12.5 percent increases registered for 1978 and 1979, respectively. Salaries and wages, the major component of adjusted gross income, increased at about the same pace, rising 9.8 percent over 1979, up to almost \$1.4 trillion. Dividends (after the exclusion) showed a slightly higher increase, rising from \$33.5 billion for 1979 to \$38.5 billion for 1980.

Since 1976, the amount of interest reported has been rising, generally at an increasing rate.

Tax Year	Interest (billions)	Change from Previous Year
1976 .....	\$ 48.6	11.9%
1977 .....	54.6	12.4
1978 .....	61.2	12.1
1979 .....	73.9	20.7
1980 .....	107.8	45.9

For 1980, however, the rate of increase more than doubled that for 1979; interest received rose from \$73.9 billion for 1979 to \$107.8 billion for 1980. Much of this increase can be attributed to rising interest rates and to the greater availability of high-interest investments.

As income increases, generally so does the amount of income tax. Total tax liability amounted to \$255.2 billion for 1980, a 15.6 percent increase over 1979. Tax liability has risen steadily over the last 5 years, although at varying rates of increase. During that time, however, tax liability has increased at a faster rate than adjusted gross income (AGI) in every year.

Tax Year	Change in AGI	Change in Tax
1976 .....	11.2%	13.9%
1977 .....	9.9	12.4
1978 .....	12.4	17.7
1979 .....	12.5	14.1
1980 .....	10.4	15.6

Over the 5-year period, adjusted gross income increased by a substantial 53.5 percent; tax liability, however, rose by 74.7 percent. Some of this increase in tax liability can be attributed to the general (inflationary) rise in incomes, which has resulted in

\*Prepared under the direction of Ray Plowden, Chief of the Individual Income Statistics Section, and Robert A. Wilson, Chief of the Planning and Review Staff, respectively. Significant contributions in researching and verifying the various methods of estimation were made by June Walters.

what is commonly referred to as "bracket creep." Higher self-employment (social security) taxes have also contributed, going from a maximum of just over \$1,200 per taxpayer per year for 1976 to a maximum of almost \$2,100 for 1980. These increases have occurred in the face of major tax law changes in several of those years designed to ease the burden on most taxpayers. (In fact, the one year for which there were virtually no new provisions aimed at most, or all, taxpayers--1978--shows the greatest disparity between the income and tax increases. [1]) Many of the provisions of the Economic Recovery Tax Act of 1981--tax rate decreases over 3 years, a reduction of the "marriage tax" penalty, indexing, and the like--are specifically aimed at this problem of tax liability rising faster than income.

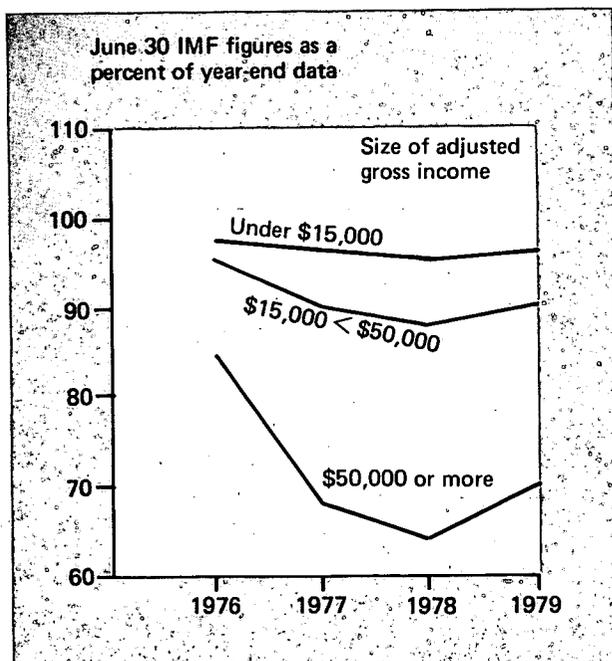
#### BASIC TABLE INFORMATION

The estimates for 1980 are shown in Table 1, along with comparable year-end Statistics of Income data for 1977-1979. Included in that table as well are June 30 data for 1977-80 from actual counts of returns processed through that date. A description of the methodology used to derive the 1980 estimates is given below. Table 2 illustrates the computations involved.

#### DATA SOURCES AND LIMITATIONS

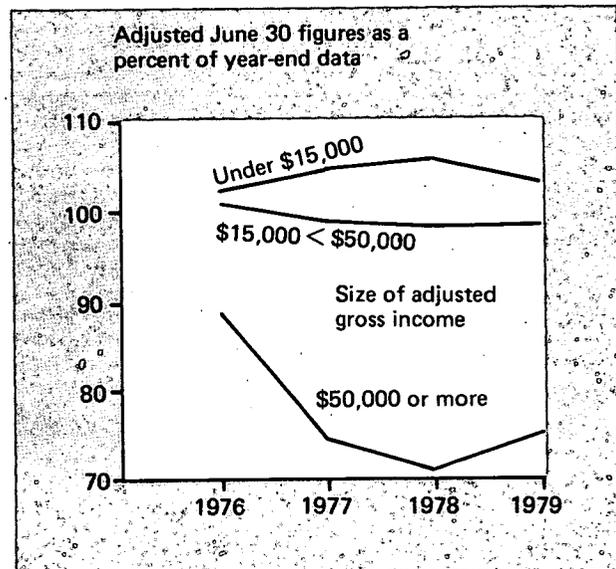
In recent years, returns processed through the revenue processing system and posted to the Internal Revenue Service's Individual Master File (IMF) by June 30 have represented from 92 to 97 percent of the final count published in Statistics of Income (SOI). While there has been a slight downward trend in this percentage in recent years, the pattern has been somewhat irregular. In any given year, tax law changes (which may switch large numbers of taxpayers from the "balance due" to the "refund" column), as well as changes in general economic conditions, can have a significant effect on the percentage of returns processed through June 30.

For the four previous years for which extensive June 30 data are available (Tax Years 1976 - 1979), the percentage of returns posted to the IMF by June 30, for three major income classes, looked as follows:



Clearly, an outside benchmark was needed to adjust the June 30 data. This was found in the projections prepared routinely for IRS workload estimating purposes [2]. The projected total number of returns for each of the next 10 years is obtained and updated annually by projecting growth trends in employment and pension beneficiaries, and adjusting the results for changes in filing requirements. When the June 30 IMF data become available, the most recent projection for a given tax year is usually about nine months old; nevertheless, for 1976-1979, the projected figure has been accurate within about one percent of the actual year-end total.

There are two basic reasons why the projections mentioned above cannot simply be applied across-the-board to inflate the June 30 figures. First (and most importantly), income on early returns tends to be lower than that on later returns. Second, the projected figure is for number of returns filed, not the number processed (i.e., it includes returns which cannot be processed because important information is lacking, and which are sent back to the taxpayer; when the taxpayer resubmits the return, it is counted a second time under number of returns filed). The figure below shows the relationship between the June 30 IMF data adjusted for projected total number of returns filed and the actual total number of returns processed as reported in Statistics of Income. As can be seen, the curves become quite flat for returns in the lower and middle income classes. The curve for the \$50,000 or more income class, however, still appears rather erratic.



Obviously, the overall trend towards later filing, as well as the sensitivity to tax law changes, are so much more pronounced in the upper income classes than in the population as a whole that adjustment to an accurate population total does not straighten out the trend line in that class. Two basic options remained for adjusting the June 30 data, once the preliminary adjustment factor had been applied. The ratios computed from the previous year's data could simply have been used, on the grounds that the year-to-year changes have not been so large as to invalidate the estimates thus derived. On the other hand, an attempt could have been made to come a little closer to the true figure by making a judgment as to which recent year is most like the year being estimated. Basically, this latter course was chosen. Thus, 1980, a year of both substantial inflation and no tax law change, should produce filing patterns similar to 1978. On the other hand, 1979, which had extensive tax law changes which tended to reduce the tax burden at the upper income level, should be more like 1977.

Table 2 details the methodology used in deriving the 1980 estimates published in Table 1. The beginning point was frequency counts obtained from the June 30, 1981, IMF tabulation (col. 1). Next these frequency counts were multiplied by the factor 1.1008 (col. 2), which was obtained by dividing the total projected number of returns to be filed for Tax Year 1980 (94,347,000) by the number obtained by June 30 (85,708,000). Then ratios obtained by comparing 1978 end-of-year data to June 30 IMF data for that year were applied, adjusted for the year-end projection (col. 3). Basically, this second adjustment resulted in a reduction in the number of returns in the lower income classes and an increase in the number in the upper income classes (col. 7).

In order to obtain an estimate of the amounts of income and tax expected by the end of the year, the starting point was the average amount per return of each of these items on returns processed by June 30 (col. 4). Then the average amounts on returns processed by June 30, 1979, for Tax Year 1978, were compared to the average amounts on all returns for the year (col. 5). As expected, the averages for most items in most income classes were higher at year-end than on June 30. Then the ratio of these averages was used to inflate the June 30 averages for Tax Year 1980 (col. 6). By multiplying the new average by the estimated frequency, an estimated year-end amount (col. 8) was obtained.

The results of these computations are shown in columns 7 and 8 of Table 2. In order to test the validity of the methodology, the same technique was applied to June 30 data for Tax Year 1979 (cols. 9 and 10), and the results were compared to the actual year-end figures (cols. 11 and 12). As explained previously, Tax Year 1977 data were used in arriving at the 1979 estimate, since both years were affected by tax reduction acts.

Overall, the results were quite encouraging. All estimates were within 3.1 percent of the year-end data. The total number of returns fell short by 0.7 percent of the year-end figure, reflecting a trend of the total returns projection [2] to get closer to the year-end figure (as opposed to a bit high in earlier years). Also, the amounts for some items in the top income class tended to be slightly low, reflecting a trend of the taxpayers at the top of this class to file later. On the assumption that these overall trends will continue, independent from temporary irregularities brought on by tax law changes, the ratios of the 1979 estimates to the actual year-end figures (cols. 13 and 14) were used to make a second adjustment to the 1980 data. The results of this second adjustment appear in columns 15 and 16 of Table 2, and were carried over to Table 1 as "best estimates" of year-end data for Tax Year 1980. Due to lack of consistent data for previous years, a second adjustment was made to dividends in adjusted gross income by using average rates of increase from previous years.

More detailed and updated statistics for Tax Year 1980 will be available in the Winter SOI Bulletin.

#### References

- [1] For a comprehensive study of effective tax rates, see Eugene Steuerle and Michael Hartzmark: OTA Paper 48, Individual Income Taxation 1947-79, Office of Tax Analysis, 1981.
- [2] Internal Revenue Service: Calendar Year Projections, United States, Regions and Service Center Areas, Document 6186-A, various years.

**Individual Income Tax Returns, 1980**

**Table 1.--Individual Income Tax Returns for Tax Years 1977-1980: Comparison of Data From Returns Processed Through June 30 With Data From Returns Processed Through December 31**

(June 30 data from Individual Master File; December 31 data from Statistics of Income--1980 data estimated)

[Numbers are in thousands--money amounts are in millions]

Item and size of adjusted gross income	1977				1978				1979				1980				
	IMF-June 30		SOI-Annual		IMF-June 30		SOI-Annual		IMF-June 30		SOI-Annual		IMF-June 30		SOI-Annual		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
<b>Adjusted Gross Income (Less Deficit)</b>																	
Total.....	81,264	1,029,590	86,635	1,158,492	82,379	1,114,855	89,772	1,302,447	86,264	1,285,715	92,694	1,465,395	85,708	1,360,034	94,454	1,618,070	
Under \$10,000.....	41,122	188,252	42,605	192,279	39,949	186,002	41,821	191,392	38,938	182,165	40,528	188,207	36,602	168,317	38,542	175,530	
\$10,000 under \$15,000..	13,622	168,738	14,299	177,144	13,301	164,583	14,242	176,531	13,593	168,107	14,433	178,809	13,401	165,738	14,527	180,400	
\$15,000 under \$50,000..	25,548	590,875	28,311	664,703	27,969	668,416	31,883	775,528	32,098	798,253	35,391	890,808	33,699	866,401	38,284	998,327	
\$50,000 or more.....	972	81,725	1,419	124,366	1,160	95,854	1,825	158,996	1,636	137,190	2,341	207,571	2,006	159,579	3,101	263,813	
<b>Salaries and Wages</b>																	
Total.....	72,834	880,141	77,346	969,404	74,229	960,569	80,278	1,090,292	77,651	1,101,698	83,201	1,229,251	76,986	1,174,074	84,249	1,349,532	
Under \$10,000.....	35,515	162,808	36,570	167,141	34,757	161,844	36,035	167,248	33,855	160,288	35,086	167,598	31,773	152,243	33,171	160,440	
\$10,000 under \$15,000..	12,489	148,913	13,033	154,814	12,140	144,819	12,891	153,005	12,269	146,079	12,976	154,228	11,971	142,865	12,896	145,714	
\$15,000 under \$50,000..	24,068	523,479	26,601	580,088	26,395	596,879	29,846	678,073	30,183	711,569	33,180	784,369	31,540	771,738	35,519	873,471	
\$50,000 or more.....	762	44,941	1,141	67,361	937	57,028	1,507	91,966	1,347	83,762	1,958	123,056	1,702	107,229	2,663	169,907	
<b>Dividends in Adjusted Gross Income</b>																	
Total.....			9,202	27,020	7,806	21,271	9,426	30,206			9,881	33,483	8,517	25,190	10,715	38,497	
Under \$10,000.....		Not available	2,489	2,674	2,119	2,323	2,394	2,854		Not available	2,217	2,508	1,797	2,030	2,083	2,583	
\$10,000 under \$15,000..			1,276	2,105	1,061	1,703	1,176	1,943				1,215	2,116	1,040	1,666	1,182	2,179
\$15,000 under \$50,000..			4,582	9,326	3,952	8,119	4,798	10,383				5,126	10,939	4,625	9,695	5,758	13,127
\$50,000 or more.....			855	12,916	675	9,125	1,057	15,026				1,323	17,920	1,055	11,799	1,692	20,608
<b>Interest Received</b>																	
Total.....	40,371	45,402	44,006	54,603	40,774	48,336	46,107	61,223	43,272	61,227	47,885	73,875	42,973	79,489	49,412	107,792	
Under \$10,000.....	14,372	13,152	15,020	14,505	13,589	12,961	14,654	14,771	13,138	13,650	14,057	15,335	12,163	14,858	13,444	17,281	
\$10,000 under \$15,000..	6,904	6,991	7,285	7,977	6,482	7,219	7,065	8,640	6,453	8,561	6,965	9,471	6,167	10,663	6,887	12,395	
\$15,000 under \$50,000..	18,167	20,186	20,350	24,441	19,596	22,345	22,655	28,175	22,122	29,501	24,636	34,465	22,748	40,462	26,168	49,338	
\$50,000 or more.....	928	5,074	1,352	7,679	1,106	5,811	1,733	9,636	1,559	9,514	2,227	14,604	1,894	13,506	2,913	28,778	
<b>Total Tax Liability<sup>1</sup></b>																	
Total.....	62,303	136,726	67,191	164,276	64,537	153,342	71,431	193,432	69,067	181,181	75,226	220,761	69,557	198,965	77,399	255,203	
Under \$10,000.....	22,377	9,617	23,376	10,165	22,360	9,863	23,798	10,541	22,032	9,566	23,389	10,289	20,794	9,116	22,492	9,917	
\$10,000 under \$15,000..	13,461	16,511	14,155	17,552	13,128	16,583	14,012	17,866	13,937	16,558	14,215	17,643	13,182	16,554	13,661	17,209	
\$15,000 under \$50,000..	25,494	85,264	28,245	97,551	27,893	98,163	31,801	116,214	32,004	114,809	35,288	130,138	33,580	128,498	38,149	150,850	
\$50,000 or more.....	971	25,333	1,416	39,008	1,156	28,733	1,820	48,811	1,633	40,249	2,335	62,691	2,001	44,797	3,097	77,227	

<sup>1</sup>In contrast to the data generally published in SOI, these figures have not been reduced by the earned income credit.

Individual Income Tax Returns, 1980

Table 2.--Computation of Year-End Projections for Tax Year 1980 From June 30, 1981, IMF Data

[Numbers are in thousands--money amounts are in millions]

Item and size of adjusted gross income	Number of returns			Calculating average amounts			Initial 1980 estimate		Initial 1979 estimate		1979 year-end SOI		1979 estimate as a percent of 1979 SOI		Final 1980 estimate	
	Number June 30, 1981	Adjusted to year-end projection	1978 ratio of SOI to adjusted IMF	Average amount June 30, 1981 (Dollars)	1978 ratio of averages (Percent)	Adjusted averages (Dollars)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Adjusted Gross Income</b>																
Total.....	85,708	94,347	98.5	15,868	93.3	17,008	93,827	1,613,655	92,029	1,460,695	92,694	1,465,395	99.3	99.7	94,454	1,618,070
Under \$10,000.....	36,602	40,292	94.7	4,599	101.7	4,522	38,157	172,546	40,118	185,064	40,528	188,207	99.0	98.3	38,542	175,530
\$10,000 under \$15,000..	13,401	14,752	96.8	12,368	99.8	12,393	14,280	176,972	14,181	175,376	14,433	178,809	98.3	98.1	14,527	180,400
\$15,000 under \$50,000..	33,699	37,096	103.1	25,710	98.3	26,155	38,246	1,000,324	35,356	892,668	35,391	890,808	99.9	100.2	38,284	998,327
\$50,000 or more.....	2,006	2,208	142.4	79,547	94.8	83,910	3,144	263,813	2,374	207,587	2,341	207,571	101.4	100.0	3,101	263,813
<b>Salaries and Wages</b>																
Total.....	76,986	84,746	97.8	15,250	95.3	16,002	83,634	1,351,704	82,548	1,231,280	83,201	1,229,251	99.2	100.2	84,249	1,349,532
Under \$10,000.....	31,773	34,976	93.7	4,792	100.3	4,778	32,773	156,589	34,661	163,635	35,086	167,598	98.8	97.6	33,171	160,440
\$10,000 under \$15,000..	11,971	13,178	96.0	11,934	100.5	11,875	12,651	150,231	12,733	159,001	12,976	154,228	98.1	103.1	12,896	145,714
\$15,000 under \$50,000..	31,540	34,719	102.2	24,469	99.5	24,592	35,483	872,598	33,149	783,841	33,180	784,369	99.9	99.9	35,519	873,471
\$50,000 or more.....	1,702	1,874	145.5	62,988	99.7	63,178	2,727	172,286	2,005	124,803	1,958	123,056	102.4	101.4	2,663	169,907
<b>Dividends in Adjusted Gross Income</b>																
Total.....	8,517	9,376	109.2	2,958	85.0	3,480	10,403	36,059			9,881	33,483			10,715	38,497
Under \$10,000.....	1,797	1,978	102.2	1,130	91.9	1,230	2,022	2,487			2,217	2,508			2,083	2,583
\$10,000 under \$15,000..	1,040	1,145	100.3	1,602	97.2	1,648	1,148	1,892			1,215	2,116			1,182	2,179
\$15,000 under \$50,000..	4,625	5,091	109.8	2,096	94.9	2,209	5,590	12,348			5,126	10,939			5,758	13,127
\$50,000 or more.....	1,055	1,161	141.5	11,189	95.1	11,766	1,643	19,332			1,323	17,920			1,692	20,608
										Not available				Not applicable		
<b>Interest Received</b>																
Total.....	42,973	47,305	102.3	1,850	89.2	2,074	48,870	108,591	47,306	74,516	47,885	73,875	98.8	100.9	49,412	107,792
Under \$10,000.....	12,163	13,389	97.5	1,222	94.6	1,292	13,054	16,866	13,650	14,974	14,057	15,335	97.1	97.6	13,444	17,281
\$10,000 under \$15,000..	6,167	6,789	98.6	1,729	91.1	1,898	6,694	12,705	6,767	9,711	6,965	9,471	97.2	102.5	6,887	12,395
\$15,000 under \$50,000..	22,748	25,041	104.5	1,779	91.6	1,942	26,168	50,818	24,630	35,516	24,636	34,465	100.0	103.0	26,168	49,338
\$50,000 or more.....	1,894	2,085	141.7	7,132	94.5	9,547	2,954	28,202	2,259	14,315	2,227	14,604	101.4	98.0	2,913	28,778
<b>Total Tax Liability<sup>1</sup></b>																
Total.....	69,557	76,568	101.1	2,860	87.7	3,299	77,271	254,721	75,079	220,450	75,226	220,761	99.8	99.9	77,399	255,203
Under \$10,000.....	20,794	22,890	96.2	438	99.5	440	22,020	9,689	22,890	10,049	23,389	10,289	97.9	97.7	22,492	9,917
\$10,000 under \$15,000..	13,182	14,511	96.5	1,256	99.1	1,267	14,003	17,742	14,570	18,183	14,215	17,643	102.5	103.1	13,661	17,209
\$15,000 under \$50,000..	33,580	36,965	103.1	3,827	96.3	3,974	38,111	151,453	35,253	130,648	35,288	130,138	99.9	100.4	38,149	150,850
\$50,000 or more.....	2,001	2,203	142.4	22,386	92.6	24,175	3,137	75,837	2,366	61,570	2,335	62,691	101.3	98.2	3,097	77,227

<sup>1</sup>In contrast to the data generally published in SOI, these figures have not been reduced by the earned income credit.

# Nonprofit Organizations, 1975-1978

By John Sullivan and Michael Coleman\*

Congress has historically accorded special privileges to organizations that engage in charitable, educational, religious and certain other "not-for-profit" activities. The exemption from income tax, as well as the deduction from income allowed to contributing taxpayers, have been the major fiscal incentives Congress has provided to encourage such activities.

Provisions of the 1913 Federal tax law (as well as succeeding Federal tax laws enacted by Congress) exempted from taxation income of certain organizations which, in the absence of such exemption, would have otherwise constituted taxable income. The first year that taxpayers could make contributions to these "tax-exempt" organizations and deduct them from their income was 1917.

The tax-exempt status of an organization does not assure that individuals or corporations making contributions to that organization may deduct those contributions from their income for tax purposes. Carrying out charitable purposes does not assure that an organization has tax-exempt status. These are two common misconceptions regarding nonprofit organizations.

Although an organization has been recognized as tax-exempt, it may nevertheless have to report its financial activities to the IRS annually. Some organizations, however, do not have to file a return every year because they are also exempt from that requirement either by the nature of their activities (such as churches or State-operated organizations) or because they do not meet the minimum filing requirements. For these and other reasons, the number of returns filed in any one year is not equivalent to the number of exempt organizations.

Over the last three decades, there has been a substantial increase in tax-exempt organizations as evidenced by the change in the number of returns filed--from 99,467 for 1946 to 237,617 for 1977. Factors contributing to this increase include the public's "social awareness" in the 1960's and 1970's which encouraged the creation of organizations providing for social needs and a sharp rise in employee welfare activity.

Tax-exempt organizations can be divided into three major categories: private foundations [1], farmers' cooperatives [2], and all other types [3]. Organizations in this last category account for the majority of returns filed and are the focus of this article. Between 1975 and 1978, the number of returns filed by these "other" tax-exempt organizations, with total receipts of \$10,000 or more, increased by 20 percent.

The figures for 1977 and 1978 represent all returns filed (except those for private foundations and farmers' cooperatives). For 1975, there were a total of 220,197 returns filed; the additional 41,145 returns (above the number shown) were those with total receipts between \$5,000 and \$10,000. Beginning with 1977, only organizations with \$10,000 or more in total receipts were required to file. Therefore, the 41,145 returns were excluded for comparability with the other years. These returns, however, accounted for only \$300 million of the total \$114.9 billion in receipts reported for 1975.

## TYPE OF ORGANIZATION

The type of tax-exempt organization is determined by the section of the Internal Revenue Code under which an organization qualifies for tax-exempt status. A description, general nature of activities, and examples for most types are shown in Figure 1. (Private foundations and farmers' cooperatives are listed in Figure 1 for the sake of completeness, even though they are not included in the data.)

Organizations receiving tax-exempt status under Code section 501(c)(3)--charitable, religious, educational, and scientific entities--probably best exemplify the entire "tax-exempt" group, and for good reason. For 1975, these organizations dominated all financial aspects.

Type of Organization	Total Receipts (Billions)	Total Assets (Billions)	Net Worth (Billions)
Total .....	\$114.9	\$176.3	\$100.6
501(c)(3) ...	65.5	108.5	72.2
All other ...	49.4	67.8	28.4

The 82,048 returns filed by 501(c)(3) organizations represented 37.3 percent of all returns and were the single largest segment. (Labor organizations and civic leagues, each with about 28,000 returns, were the next closest.) More significantly, charitable organizations accounted for 57 percent of total receipts, over 61 percent of total assets, and over 71 percent of net worth.

The financial growth of 501(c)(3) organizations has been substantial in the period 1975-1978, as evidenced by the gains in receipts, assets, and net worth. Since charitable, educational, and religious organizations include schools and hospitals, the growth in total receipts may, in part, be attributed to increases in tuition and hospital costs.

Income Year	Returns Filed	Total Receipts (Billions)
1975 .....	179,052	\$114.6
1977 .....	191,526	176.5
1978 .....	215,701	238.4

Income Year	Total Receipts (Billions)	Total Assets (Billions)	Net Worth (Billions)
1975 .....	\$65.5	\$108.5	\$72.2
1977 .....	95.4	139.0	89.4
1978 .....	127.0	174.1	115.2

\*Wealth and Tax-Exempt Statistics Section. Prepared under the direction of John DiPaolo, Chief, Statistics of Income Branch II.

## Internal Revenue Code Sections 501 and 521, 1978

Figure 1.--Descriptions and the General Nature of Activities of Tax-Exempt Organizations

## Organization Reference Chart

Section of 1954 Code	Description of organization	General nature of activities	Example of organization
501(c)(1)*	Corporations organized under Act of Congress (including Federal Credit Unions)	Instrumentalities of the United States.	Federal Deposit Insurance Corp.
501(c)(2)	Title holding corporation for exempt organization	Holding title to property of an exempt organization.	Naugatuck Masonic Building Corp.
501(c)(3)*	Religious, educational, charitable, scientific, literary. Testing for public safety, fostering certain national or international amateur sports competition, or prevention of cruelty to children or animals organizations. Includes private foundations.	Activities of nature implied by description of class of organization.	American Heart Association, Inc. Ford Foundation
501(c)(4)	Civic leagues, social welfare organizations, and local associations of employees	Promotion of community welfare, charitable, educational, or recreational.	Lions Clubs
501(c)(5)	Labor, agricultural, and horticultural organizations	Educational or instructive, the purpose being to improve conditions of work, and to improve products and efficiency.	AFL-CIO
501(c)(6)	Business leagues, chambers of commerce, real estate boards, etc.	Improvement of business conditions of one or more lines of business.	Chamber of Commerce National Football League
501(c)(7)	Social and recreation clubs	Pleasure, recreation, social activities.	Ocean Ski Club, Inc.
501(c)(8)	Fraternal beneficiary societies and associations	Lodge providing for payment of life, sickness, accident, or other benefits to members.	Knights of Columbus
501(c)(9)	Voluntary employees' beneficiary associations (including federal employees' voluntary beneficiary associations formerly covered by section 501(c)(10))	Providing for payment of life, sickness, accident, or other benefits to members.	Warren Firefighters Fund Assoc.
501(c)(10)	Domestic fraternal societies and associations	Lodge devoting its net earnings to charitable, fraternal, and other specified purposes. No life, sickness, or accident benefits to members.	Knights Templar of the US 33 Natick Commandery
501(c)(11)	Teachers' retirement fund associations	Teachers' association for payment of retirement benefits.	
501(c)(12)	Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, etc.	Activities of a nature similar to those implied by the descriptions of class of organization beneficial to members.	Salem Rural Water Corp.
501(c)(13)*	Cemetery companies	Burials and incidental activities for members.	Williamson Cemetery Assoc.
501(c)(14)	State chartered credit unions, mutual reserve funds	Loans to members. (Exemption for building and loan associations and cooperative banks repealed by Revenue Act of 1951, affecting all years after 1951.)	Williamson County Catholic Credit Union

## Internal Revenue Code Sections 501 and 521, 1978

Figure 1.--Descriptions and the General Nature of Activities of Tax-Exempt Organizations--Continued

## Organization Reference Chart

Section of 1954 Code	Description of organization	General nature of activities	Example of organization
501(c)(15)	Mutual insurance companies or associations	Providing insurance to members substantially at cost (limited to organizations with gross income of \$150,000 or less).	Sand-Clay Mutual Burial Assoc.
501(c)(16)	Cooperative organizations to finance crop operations	Financing crop operations in conjunction with activities of a marketing or purchasing association.	
501(c)(17)	Supplemental unemployment benefit trust	Payment of supplemental unemployment compensation benefits.	Dayton Malleable Iron Company, Ohio Malleable Div.
501(c)(18)	Employee funded pension trust	Payment of benefits under a pension plan funded by employees (created before June 25, 1959).	
501(c)(19)*	Post or organization of war veterans	Activities implied by nature of organization.	American Legion Posts
501(c)(20)	Trusts for prepaid group legal services	Forms part of a qualified group legal service plan or plans. (Applicable to taxable years beginning after December 31, 1976.)	
501(c)(21)	Black Lung Trusts	Satisfies claims for compensation under Black Lung Acts. (Generally, applicable to taxable years beginning after December 31, 1977.)	
501(d)	Religious and apostolic associations	Regular business activities; communal religious community.	
501(e)*	Cooperative hospital service organizations	Enumerated cooperative services for hospitals.	
501(f)*	Cooperative service organizations of operating educational organizations	Collective investment services for educational organizations.	
521(a)	Farmers' cooperative associations	Cooperative marketing and purchasing for agricultural producers.	Land O' Lakes, Inc.

\*Generally, contributions under this Code subsection are tax deductible. Other organizations not asterisked could establish trusts under Code subsection 501(c)(3) which may receive tax deductible contributions.

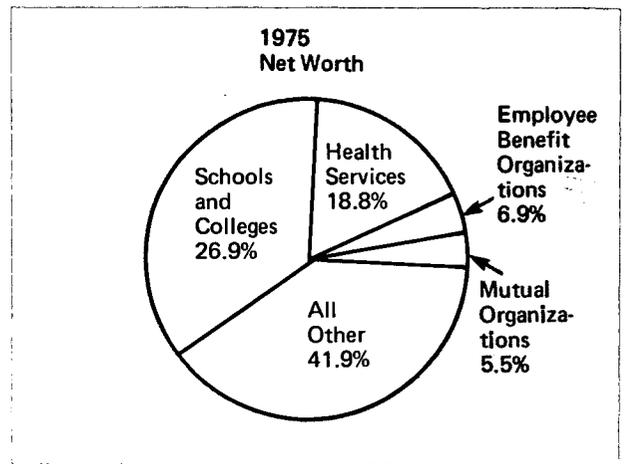
NOTE: Examples are not shown for organizations tax-exempt under Code subsections 501(c)(11), (16), (18), (20), (21), 501(d), 501(e), and 501(f) because there is very little activity.

Section 501(c)(3) organizations are the primary type of organization to which tax-deductible contributions can be made. While contributions to these organizations increased by 47 percent over the three years, 1975-1978, total receipts almost doubled and fund-raising expenses quadrupled.

Income Year	Total Receipts (Billions)	Contributions Received (Billions)	Fund Raising Expenses (Billions)
1975 .....	\$65.5	\$17.1	\$1.4
1977 .....	95.4	18.9	3.6
1978 .....	127.0	25.2	6.6

**ACTIVITY CLASSIFICATION**

Tax-exempt organizations are also classified according to their exempt activities. These activities were provided by the exempt organizations on the return forms and were indicated as their principal exempt function. A discussion of activity classification appears in Data Sources and Limitations at the end of this article. "Major" activities are aggregates of exempt organizations whose principal activities are similar. The following is based on major exempt activities.

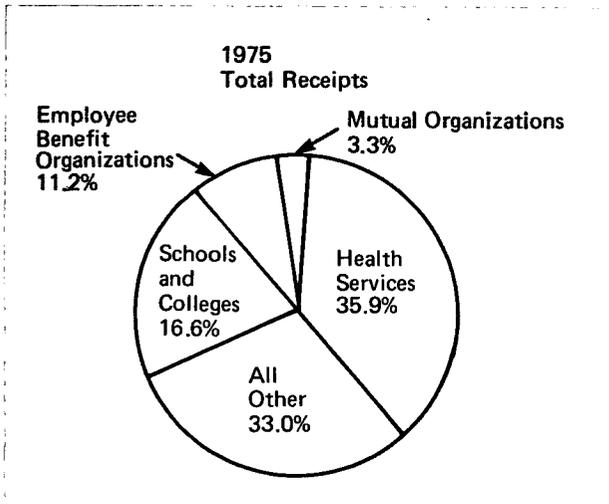


Schools and colleges reported the largest amount for net worth with \$31 billion, followed by health services with \$21 billion, employee benefit organizations, \$8 billion, and mutual organizations with \$6 billion.

**BASIC TABLE INFORMATION**

Table 1 shows selected income statement items, total assets, and net worth, by type of organization, for 1975. These data are shown separately for nineteen different types of exempt organizations. Table 2, also for 1975, shows selected income statement items, total assets, and net worth, by principal activity. These data are classified by over 200 principal activities. Table 3 presents data for the same items shown in Table 2, by major activity and size of total receipts. Tables 4 and 5 provide summary information on selected income statement and balance sheet items for 1975-1978 for organizations with receipts of \$10,000 or more, classified by size of receipts and assets, respectively.

Information on the sample and the population used for the statistics, definitions of exempt organizations, exempt activity classifications, sampling and nonsampling error, and law changes may be found immediately following Table 5.



Health services, which accounted for the majority of total receipts (\$41 billion), include nonprofit hospitals (\$21 billion) and health insurance organizations (\$10 billion). Schools and colleges reported receipts of \$19 billion.

Organizations Exempt From Income Tax, 1975

Table 1.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Type of Organizations Exempt Under Section 501(c) of the Internal Revenue Code

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

Type of organization	Total returns		Total receipts		Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Total deductions		Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes		Net worth	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total assets			(27)
															Number of returns	Amount		
<b>Total</b>	<b>220,197</b>	<b>114,890,102</b>	<b>140,402</b>	<b>19,424,262</b>	<b>107,852</b>	<b>20,564,692</b>	<b>192,380</b>	<b>74,901,115</b>	<b>217,727</b>	<b>111,273,373</b>	<b>23,132</b>	<b>1,644,869</b>	<b>177,140</b>	<b>66,880,427</b>	<b>220,197</b>	<b>178,286,448</b>	<b>100,561,377</b>	
Corporations organized under Act of Congress	665	527,018	439	26,590	271	10,712	513	489,716	658	492,162	57	4,310	590	50,150	665	6,017,352	210,875	
Title holding companies	3,263	489,950	901	22,807	3,022	485,002	3,022	444,474	3,263	485,002	329	1,390	2,048	173,729	3,263	1,650,507	797,393	
Charitable, religious, educational, and scientific organizations	82,048	65,544,229	28,500	1,527,545	64,791	17,109,471	70,911	48,307,202	81,121	62,645,373	13,791	1,393,616	66,250	36,770,390	82,048	108,508,657	72,173,398	
Civic leagues, social welfare and local associations of employees	28,064	19,558,022	22,206	8,556,313	12,974	680,546	25,780	10,321,157	27,596	19,698,430	2,987	56,787	23,288	13,593,249	28,064	12,727,346	3,361,556	
Labor, agricultural, and horticultural organizations	28,258	5,028,232	26,193	3,233,684	3,047	119,571	22,226	1,674,976	27,950	4,912,505	488	9,752	25,332	4,440,461	28,258	4,052,011	3,534,255	
Business leagues, chambers of commerce, and real estate boards	17,530	3,896,717	15,910	2,155,722	4,451	230,020	15,295	1,510,973	17,498	3,899,654	906	128,917	14,899	2,666,473	17,530	3,468,646	1,935,405	
Social and recreational clubs	18,228	2,535,390	16,381	1,081,785	3,720	31,952	16,120	1,421,649	18,177	2,524,329	611	7,119	12,572	661,722	18,228	3,379,399	2,217,587	
Fraternal beneficiary societies	12,068	2,134,477	11,386	719,610	6,771	45,617	11,361	1,369,247	11,666	2,043,416	1,222	5,626	10,284	1,158,722	12,068	12,066	6,296,592	2,021,621
Certain mutual and beneficiary associations	4,285	6,806,336	2,151	1,648,112	1,452	1,925,523	4,106	3,232,700	4,275	6,698,717	96	17,667	4,133	4,706,647	4,285	4,285	2,794,135	4,706,647
Domestic fraternal societies	4,674	507,370	4,312	94,487	2,513	21,327	3,925	391,554	4,563	480,481	425	3,116	3,735	191,508	4,674	1,202,932	802,737	
Teachers retirement fund associations	49	100,280	*18	*4,062	*8	*5,911	49	90,307	49	84,221	1	41	42	20,987	49	49	206,571	206,571
Local beneficiary life insurance associations	4,975	3,725,356	2,273	154,357	929	16,640	4,667	3,554,389	4,958	3,554,389	289	6,190	2,966	949,895	4,975	4,975	2,604,459	2,604,459
Cemetery companies	1,518	254,554	148	1,831	601	5,076	1,510	247,546	1,518	2,270,006	*120	*1,700	804	98,151	1,518	1,518	822,287	822,287
State chartered credit unions	1,610	2,259,284	147	8,265	*72	*1,225	1,583	2,249,794	1,608	1,870,995	*14	*126	1,131	3,708,647	1,610	1,610	5,853,380	5,853,380
Certain mutual insurance companies or associations	864	58,908	644	25,254	*2	*1	851	33,653	864	51,718	*5	*231	686	35,408	864	864	108,231	108,231
Farmers cooperatives organized to finance crop operations	36	53,892	*12	*12,123	*10	*18,460	33	23,309	36	48,144	26	7,630	22	31,720	36	36	608,752	608,752
Supplemental unemployment benefit trusts	496	958,620	39	65,411	311	244,362	469	648,847	489	1,143,255	26	7,630	478	7,807	496	496	1,370,937	1,370,937
Employee funded pension trusts	*42	*12,628	*25	*6,694	*8	*6,694	*42	*5,921	*42	*8,104	195	1,022	163	43,442	*42	*42	137,097	137,097
War veterans organizations	1,921	130,313	1,721	23,089	785	6,848	1,915	100,375	1,915	122,886	195	1,022	163	43,442	1,921	1,921	137,097	137,097
Organizations not specified	9,605	308,519	7,016	63,092	4,229	62,078	7,929	183,347	9,282	280,877	1,568	8,529	6,145	162,445	9,605	9,605	389,337	389,337
<b>Total</b>	<b>49,271</b>	<b>8,546,880</b>	<b>14,986</b>	<b>13,817,437</b>	<b>87,883</b>	<b>20,383,748</b>	<b>217,671</b>	<b>6,643,504</b>	<b>139,648</b>	<b>3,616,729</b>	<b>6,643,504</b>	<b>220,197</b>	<b>178,286,448</b>	<b>100,561,377</b>	<b>49,271</b>	<b>178,286,448</b>	<b>100,561,377</b>	
Corporations organized under Act of Congress	*72	*4,662	*9	*423	*117	432,618	661	36,744	375	36,744	665	6,017,352	210,875	210,875	665	6,017,352	210,875	
Title holding companies	150	13,707	154	229,678	1,544	229,678	3,041	3,041	1,597	35,870	3,263	1,650,507	797,393	797,393	3,263	1,650,507	797,393	
Charitable, religious, educational, and scientific organizations	16,350	4,034,701	8,302	5,714,926	31,642	14,741,745	60,710	41,987,555	52,430	41,987,555	82,048	108,508,657	72,173,398	72,173,398	82,048	108,508,657	72,173,398	
Civic leagues, social welfare and local associations of employees	1,070	1,286,043	1,638	3,416,752	14,557	1,345,597	27,814	17,262	17,262	404,253	28,064	12,727,346	3,361,556	3,361,556	28,064	12,727,346	3,361,556	
Labor, agricultural, and horticultural organizations	1,233	45,727	467	204,175	4,804	212,388	28,193	115,727	16,537	16,537	28,258	4,052,011	3,534,255	3,534,255	28,258	4,052,011	3,534,255	
Business leagues, chambers of commerce, and real estate boards	1,701	228,869	678	301,583	6,292	573,812	17,428	1,428,812	10,763	240,771	17,530	3,468,646	1,935,405	1,935,405	17,530	3,468,646	1,935,405	
Social and recreational clubs	7,579	562,494	722	53,237	9,397	1,039,755	18,105	11,061	10,884	112,391	18,228	3,379,399	2,217,587	2,217,587	18,228	3,379,399	2,217,587	
Fraternal beneficiary societies	5,903	207,175	733	5,390	192,710	12,020	91,061	8,110	8,110	12,066	6,296,592	2,021,621	2,021,621	12,066	6,296,592	2,021,621		
Certain mutual and beneficiary associations	223	214,429	433	1,582,085	861	167,890	4,241	117,618	2,571	414,504	4,285	2,794,135	4,706,647	4,706,647	4,285	2,794,135	4,706,647	
Domestic fraternal societies	669	121,863	8	79,341	2,065	84,653	4,664	26,869	3,282	39,055	4,674	1,202,932	802,737	802,737	4,674	1,202,932	802,737	
Teachers retirement fund associations	*8	*2,896	8	58,665	*7	*1,632	49	16,332	35	16,332	49	236,721	206,571	206,571	49	236,721	206,571	
Local beneficiary life insurance associations	1,256	1,641,333	737	83,860	2,523	874,219	4,906	159,868	3,499	218,010	4,975	10,723,199	2,604,459	2,604,459	4,975	10,723,199	2,604,459	
Cemetery companies	339	26,718	205	43,984	766	57,441	1,515	34,796	1,555	1,044,161	1,518	1,044,161	822,287	822,287	1,518	1,044,161	822,287	
State chartered credit unions	*30	*2,659	*33	*1,277,488	887	279,861	1,661	389,278	1,671	389,278	1,671	11,156,481	5,853,380	5,853,380	1,671	11,156,481	5,853,380	
Certain mutual insurance companies or associations	*25	*659	*11	*7,790	14,629	14,629	7,190	8,665	6,648	8,665	864	115,065	108,231	864	115,065	108,231		
Farmers cooperatives organized to finance crop operations	*3	*2,112	*17	*14,312	33	5,748	18	8,177	18	8,177	36	141,318	56,445	56,445	36	141,318	56,445	
Supplemental unemployment benefit trusts	45	90,849	165	429,590	254	64,277	494	292,046	273	292,046	273	292,046	215,088	215,088	496	958,620	958,620	
Employee funded pension trusts	*25	*19	*19	*4,525	*42	*278	*42	*4,525	*42	*4,525	*42	*4,525	111,513	111,513	*42	*4,525	111,513	
War veterans organizations	1,323	36,547	248	3,400	1,311	38,476	1,890	7,427	1,440	12,121	1,440	12,121	137,097	137,097	1,323	36,547	137,097	
Organizations not specified	2,247	43,419	386	10,858	5,036	55,626	9,520	42,621	6,840	42,621	9,605	619,773	389,337	389,337	2,247	43,419	389,337	

\* Estimate should be used with caution because of the small number of sample returns on which it was based.  
NOTE: Detail may not add to total because of rounding.

**Organizations Exempt From Income Tax, 1975**

**Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity**

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

Principal activity	Total returns (1)	Total receipts			Receipts from—			All other sources			Total deductions			Deductions for—		
		Number of returns (3)	Amount (4)	Number of returns (5)	Gross contributions, gifts, and grants		Number of returns (7)	Amount (6)	Number of returns (9)	Amount (10)	Expenses attributable to contributions, gifts, and grants paid		Number of returns (11)	Amount (12)	Disbursements for exempt purposes	
					Number of returns (3)	Amount (4)					Number of returns (5)	Amount (6)			Number of returns (7)	Amount (6)
<b>All activities</b> .....	220,197	114,890,102	140,402	107,952	20,564,692	192,390	74,901,115	217,727	111,273,373	23,132	1,644,869	177,140	66,880,427			
Religious activities:	1,103	196,992	103	894	59,589	712	132,885	1,086	182,485	206	7,305	938	68,004			
Churches, synagogues, and like organizations	320	91,826	77	287	23,958	271	64,762	320	89,062	46	608	295	35,167			
Associations or conventions of churches	339	96,473	168	312	15,282	211	82,498	337	92,312	59	792	317	15,670			
Religious orders	215	36,779	59	159	12,392	201	21,688	215	33,448	42	471	185	24,223			
Church auxiliaries	421	50,654	31	411	34,081	274	15,394	421	46,024	133	4,522	376	34,819			
Missions	584	160,420	49	565	112,215	428	46,284	594	152,296	142	8,863	531	119,738			
Missionary activities	826	192,018	57	788	134,226	518	54,411	741	176,871	211	8,155	631	141,815			
Evangelism	290	58,416	79	280	12,204	290	45,118	290	55,882	61	1,067	233	15,220			
Religious publishing activities	2,070	350,784	665	1,675	165,164	1,614	162,853	2,069	310,759	530	14,109	1,546	203,681			
Other religious activities	4,392	13,994,541	816	3,346	4,602,422	4,089	9,223,089	4,388	13,336,269	632	116,974	3,525	10,682,281			
Schools, colleges, and related activities:	1,865	675,176	642	1,710	284,955	1,088	393,146	1,865	628,100	331	21,752	1,609	396,035			
Schools, colleges, and trade schools, except special schools for the	1,240	65,511	418	436	22,941	1,098	38,017	1,240	63,786	68	2,103	783	37,841			
handicapped, nursery schools, and private schools	315	41,889	292	484	31,477	24,268	315	42,971	315	1,084	278	18,341				
Special schools for the handicapped	820	86,324	462	424	32,226	792	39,682	825	77,857	142	3,127	675	39,317			
Nursery schools	1,422	23,274	1,422	6,463	2,303	1,417	14,478	1,422	24,127	282	545	1,346	14,187			
Family groups	3,549	190,274	2,905	762	4,015	2,932	84,016	3,537	186,582	149	962	2,741	136,506			
Alumni associations or groups	239	47,324	196	92	9,777	232	30,003	239	46,606	1	1	138	28,841			
Parent or parent-teachers associations	160	66,590	99	74	5,817	150	53,729	160	62,498	34	241	141	33,367			
Fraternal or sororities	*26	*63,630	1	*17	*632	*26	*62,965	*26	*63,146	*11	*20	221	23,092			
Other student societies or groups	2,481	264,212	1,187	1,658	115,916	2,339	135,020	2,481	218,838	605	9,396	1,991	111,891			
School or college athletic associations	332	119,701	104	257	19,336	331	97,647	332	111,284	*27	*623	194	21,326			
Scholarships for children of employees	391	32,071	128	199	1,248	391	29,196	391	33,207	*41	*317	215	12,875			
Scholarships (other)	96	9,351	60	76	4,335	45	4,561	96	9,281	*7	*105	96	6,354			
Student loans	225	30,487	115	131	6,351	225	29,396	225	29,396	2	187	221	23,092			
Student housing activities	60	15,968	*12	*19	*1,135	95	14,157	60	16,334	*6	*75	47	4,216			
Other student aid	258	115,009	42	240	18,652	227	80,364	258	107,565	42	4,101	139	72,747			
Student exchanges with foreign countries	1,228	3,225,045	570	48,993	156,444	970	3,019,008	1,228	3,191,572	196	13,272	1,028	2,259,507			
Student operated businesses	1,187	970,446	912	25,558	232,404	1,104	712,464	1,187	893,605	209	8,652	941	276,798			
Private schools	964	210,588	237	7,539	101,616	823	100,834	878	203,983	102	2,719	761	150,336			
Other school related activities	475	79,810	348	2,896	30,968	472	45,746	475	66,555	53	1,663	413	33,458			
Cultural and historical activities:	*6	*1,735	-	*6	*443	*6	*1,293	*6	*1,818	*3	*237	*6	*227			
Museum, zoo, planetarium, and like organizations	211	35,094	86	174	18,739	177	15,014	211	31,282	*18	*393	189	19,913			
Libraries	504	93,841	150	6,993	6,770	504	80,079	504	86,678	*35	*630	384	44,462			
Historical sites, records or reenactments	793	77,325	387	4,392	25,786	725	47,167	793	75,268	201	3,069	553	37,509			
Monuments	1,089	29,590	929	4,248	5,183	1,089	20,448	997	27,964	*42	*145	815	14,739			
Commemorative events (centennial, festivals, pageants, and like events)	1,771	468,114	656	9,555	162,374	1,653	296,185	1,770	456,350	359	5,733	1,422	227,623			
Fairs	271	40,117	207	3,792	17,475	238	18,891	271	32,811	81	1,551	201	20,188			
Community theatrical groups	187	18,541	69	2,949	5,144	181	10,548	187	17,162	*16	*206	72	8,632			
Singing societies or groups	220	33,285	203	131	15,572	133	14,467	220	31,363	*98	*1,329	133	19,523			
Cultural performances	*124	*3,029	*118	*118	*402	*124	*1,359	*124	*2,404	*6	*34	*38	*397			
Art exhibits	1,230	137,288	942	15,376	53,321	975	68,381	1,230	126,618	294	3,653	1,096	77,539			
Literary activities																
Literary exchanges with foreign countries																
Cultural exchanges																
Genealogical activities																
Other cultural or historical activities																

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Total returns	Total receipts	Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Total deductions		Deductions for—		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
Other instruction and training activities:														
Publishing activities:														
Radio or television broadcasting:	643	488,289	331	159,021	451	68,316	516	290,952	643	488,120	112	3,119	541	335,515
Producing films:	212	215,739	54	14,348	179	179,522	198	22,382	212	210,289	62	24,586	181	162,020
Discussion groups, forums, lectures, and like events:	46	125,476	*32	1,046	34	4,689	38	6,850	46	123,651	32	2,159	96	162,020
Study and research (nonacademic):	1,388	128,426	1,046	28,782	717	45,788	1,145	83,257	1,388	121,212	178	4,369	36	84,342
Gaining information or opinions:	461	125,694	153	18,071	349	78,358	332	68,257	461	126,282	67	9,432	423	84,342
Apprentice training:	953	51,357	124	10,261	134	12,244	153	30,236	192	30,236	57	1,949	175	20,510
Other instruction and training:	1,315	124,850	623	33,238	355	38,345	834	55,039	1,315	111,824	*110	1,184	172	78,325
Health services and related activities:														
Hospitals:	2,683	21,085,688	273	24,866	2,159	961,925	2,682	20,108,897	2,683	20,389,114	293	35,972	1,426	8,067,912
Hospital auxiliaries:	1,043	150,345	845	1,722	711	24,500	1,011	124,123	1,043	137,825	103	3,613	1,077	35,045
Nursing or convalescent homes:	678	708,523	98	18,344	580	63,055	675	627,124	678	684,308	89	5,167	415	339,308
Care and housing for the aged:	750	546,761	145	21,892	678	102,098	721	422,770	748	520,750	80	5,442	533	291,310
Health clinics:	924	339,547	131	12,392	791	178,483	790	148,672	924	324,951	196	23,236	695	230,589
Rural medical facilities:	111	20,444	6	*40	105	7,877	105	12,526	111	18,888	*35	*910	63	11,375
Blood banks:	150	116,735	52	1,633	94	6,425	150	108,661	150	112,593	*8	*241	53	28,275
Cooperative hospital service organizations:	250	399,857	130	48,152	134	319,843	230	416,167	250	401,182	45	5,437	210	357,179
Research and emergency services:	609	44,989	203	2,582	528	18,105	549	24,351	608	40,132	215	1,589	504	24,302
Nurses registers or bureaus:	54	16,978	*10	*314	51	13,245	48	15,855	54	15,855	*8	*113	42	8,808
Aid to the handicapped:	1,777	545,245	663	20,218	1,528	221,987	1,637	301,029	1,774	523,215	355	25,789	1,491	292,094
Scientific research (diseases):	870	604,088	381	49,651	781	431,816	790	122,622	868	534,914	165	40,577	822	417,125
Other medical research:	300	187,135	97	13,561	207	73,935	291	99,639	299	172,296	47	4,674	244	106,730
Health insurance (medical, dental, and optical, etc.):	487	10,272,245	78	4,854,952	128	389,183	441	5,054,130	459	10,515,383	*16	*671	157	7,178,420
Prepaid group health plans:	160	4,976,361	213	2,633,182	87	47,851	145	2,295,347	167	5,094,014	*18	*4,130	157	3,980,932
Community health care:	591	173,461	116	7,989	546	126,078	380	39,394	588	170,027	121	16,331	509	124,186
Mental health care:	1,251	531,110	307	17,780	1,129	310,855	1,036	212,475	1,243	509,837	147	23,892	1,104	365,125
Group medical practice associations:	104	51,350	72	17,484	37	2,193	95	31,673	104	48,592	*10	*8,924	89	34,499
Hospital pharmacies, parking facilities, food services, and like organizations:	3	10,503	*12	*40	2	1,671	3	8,792	3	8,924	*3	*415	2	8,446
Other health services:	1,03	8,721	*12	*12	*90	*1,296	78	7,413	103	8,184	*3	*1	77	4,676
Scientific research activities:	1,394	504,705	412	37,596	1,080	156,676	1,143	310,434	1,394	484,339	230	14,542	1,066	332,001
Contract or sponsored scientific research for industry:	108	523,103	35	124,159	84	114,128	83	293,817	108	493,584	*4	*419	97	380,163
Scientific research for Government:	112	613,053	33	11,457	88	187,111	96	414,465	112	600,579	*12	*288	86	329,473
Other scientific research activities:	453	241,538	286	21,188	310	189,890	329	153,259	434	324,461	49	2,013	409	271,688
Business and professional organizations:														
Business and professional organizations (chamber of commerce, business league), and like organizations:	4,806	1,277,957	4,309	847,280	1,375	85,630	4,033	345,066	4,806	1,290,844	147	7,146	4,170	1,051,026
Real estate associations:	492	47,181	465	28,396	49	939	492	16,846	492	45,342	*4	*215	363	32,903
Boards of trade:	39	14,494	37	8,820	*8	*1,139	37	4,149	39	14,131	*4	*1,162	33	9,678
Regulating business:	66	74,426	63	16,773	2	1,139	66	56,514	66	69,683	*2	*39	58	19,208
Better business bureaus:	95	15,285	95	12,288	40	2,439	82	559	95	15,008	*6	*28	71	12,034
Professional associations:	4,816	1,052,249	4,803	447,722	1,789	28,804	3,882	575,722	4,791	1,021,186	129	108,677	4,341	544,675
Professional association auxiliaries:	199	11,500	199	4,882	*6	*30	187	6,589	199	10,402	*2	*390	190	5,616
Industry trade shows:	29	23,358	24	6,755	*2	*390	29	18,213	29	24,468	*2	*390	24	13,935
Convention displays:	8	*2,633	8	*2,299	*8	*2,394	8	*2,587	8	*2,587	*8	*2,345	5	7,789
Research, development and testing:	129	53,153	89	20,015	36	6,900	129	20,238	129	51,481	*13	*1,245	105	36,692
Professional athletic leagues:	*16	*15,827	*7	*10,827	*11	*1,730	*15	*3,270	*16	*16,084	1	12	12	4,856
Underwriting municipal insurance:	*103	*6,608	*14	*81	—	—	*103	*2,527	*103	*2,304	—	—	*15	*1,548
Assigned risk insurance activities:	51	144,322	49	33,142	—	—	50	111,160	51	177,694	—	—	18	49,223
Tourist bureaus:	34	10,604	28	2,490	—	—	28	1,213	34	10,407	—	—	34	10,039
Other business or professional groups:	2,921	391,869	2,728	237,799	624	6,901	2,646	124,957	2,895	376,341	78	1,742	2,620	281,294

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Total returns	Total receipts	Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Total deductions		Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Farming and related activities:														
Farming.....	141	5,408	*107	*2,022	*33	*538	141	2,847	141	5,428	*88	*541	*30	*2,858
Farm bureaus.....	1,692	116,328	1,692	56,420	86	3,028	1,482	56,679	1,692	108,973	*6	*41	1,692	80,246
Agricultural groups.....	321	43,370	321	15,262	168	5,812	283	22,286	314	42,470	*20	*1,031	255	27,831
Horticultural groups.....	*21	*5,182	*19	*999	*9	*864	*21	*4,989	*21	*2,123	*3	*106	*18	*2,123
Farmers cooperative marketing or purchasing.....	37	62,691	15	13,470	-	-	35	49,021	37	61,251	0	0	24	25,425
Financing crop operations.....	*7	*12,526	4	*3,282	*3	*112	*7	*9,151	*7	*8,574	0	0	5	*1,614
Dairy herd improvement associations.....	161	13,967	86	11,388	*28	317	133	10,674	161	13,732	0	0	107	8,513
Breeders associations.....	200	32,743	106	11,356	43	3,177	200	21,089	200	31,732	*2	*3	108	21,538
Other farming and related activities.....	226	35,636	154	19,191	67	3,601	208	12,845	226	33,228	*31	*142	159	26,580
Mutual organizations:														
Mutual ditch, irrigation, telephone, electric company, or like organizations.....	1,893	2,281,533	574	98,529	66	4,228	1,705	2,178,776	1,893	2,188,776	1	*739	1,048	523,783
Credit unions.....	1,348	750,262	89	2,707	*14	*552	1,346	747,203	1,347	472,863	*10	*480	1,049	248,446
Reserve funds or insurance for domestic building and loan associations, cooperative banks, or mutual savings banks.....	5	47,061	2	1,153	-	-	5	45,907	5	41,346	*5	*231	4	2,485
Mutual insurance companies.....	561	49,050	391	21,418	1	6	548	27,626	561	41,323	*5	*20	386	26,700
Corporations organized under an Act of Congress.....	130	593,421	62	28,529	40	30,438	111	534,655	130	545,197	4	8,161	94	51,653
Other mutual organizations.....	215	29,514	193	16,516	*93	*35	183	12,984	215	28,923	1	2,319	202	20,742
Employee or membership benefit organizations:														
Fraternal beneficiary societies, orders, or associations.....	14,651	2,185,285	13,708	786,353	7,382	59,614	13,270	1,340,314	14,508	2,093,893	1,384	6,511	12,326	1,194,394
Improvement of conditions of workers.....	11,270	1,848,695	10,979	1,385,419	879	36,287	8,944	426,888	11,040	1,792,599	190	3,872	10,202	1,611,916
Associations of municipal employees.....	678	89,695	567	56,207	181	9,883	514	23,804	678	83,241	*29	*347	566	73,125
Associations of employees.....	3,952	1,744,638	3,675	707,957	638	88,564	3,234	948,118	3,915	1,737,675	51	2,206	3,547	1,554,794
Employee or member welfare associations.....	1,551	2,113,807	817	695,906	527	539,746	1,510	908,155	1,551	2,051,363	25	6,893	1,494	1,615,730
Sick, accident, death, or similar benefits.....	1,451	1,914,798	832	728,592	458	504,855	1,417	691,441	1,459	1,853,306	24	4,156	1,410	1,427,407
Strike benefits.....	81	33,356	81	27,964	*7	*487	74	4,904	81	34,658	0	-	49	31,286
Unemployment benefits.....	473	1,584,149	18	46,380	312	901,188	452	1,236,591	465	1,818,450	27	7,244	460	761,915
Pension or retirement benefits.....	128	402,970	90	36,537	32	18,227	122	388,288	128	396,905	3	*56	120	300,557
Vacation benefits.....	305	402,970	127	99,852	32	156,118	304	147,000	305	410,555	*4	*114	286	286,412
Other services or benefits to members or employees.....	1,644	554,654	1,351	154,020	306	68,105	1,346	332,730	1,644	538,732	*16	*934	1,478	245,859
Sports, athletic, recreational and social activities:														
Country clubs.....	1,968	1,030,757	1,930	478,404	179	2,677	1,946	549,676	1,961	1,018,489	*11	*1,179	1,024	288,045
Hobby clubs.....	249	13,677	234	4,024	*152	*2,730	230	6,823	249	12,670	*86	*90	202	8,081
Diner clubs.....	570	223,862	527	79,458	59	686	518	143,718	570	223,507	1	19	361	44,285
Variety clubs.....	79	16,593	79	5,253	*35	*300	79	11,040	79	15,367	*3	*2	54	2,776
Dog clubs.....	153	12,004	153	79	79	48	153	11,877	153	11,865	1	1	128	9,811
Women's clubs.....	1,033	30,005	1,033	9,944	638	2,222	1,027	17,838	1,033	28,666	*105	*188	843	11,185
Hunting or fishing clubs.....	644	22,429	617	8,930	127	670	629	12,959	644	20,818	*16	*28	547	7,981
Swimming or tennis clubs.....	1,204	90,517	1,181	53,402	180	1,945	1,107	25,210	1,204	77,527	*18	*223	948	41,710
Other sports clubs.....	776	73,287	707	28,716	286	1,177	902	42,773	776	70,587	*15	*304	698	22,704
Community centers.....	787	142,985	779	17,698	611	83,198	784	41,731	787	132,465	*4	4,374	688	105,808
Community recreational facilities.....	787	63,323	524	18,246	430	15,695	784	29,182	787	57,137	83	1,461	703	39,892
Training in sports.....	294	16,770	208	4,895	172	5,789	291	6,115	294	11,815	*35	*194	212	10,983
Travel tours.....	40	12,980	32	1,707	*17	*1,162	33	9,990	40	11,639	0	-	33	2,573
Amateur athletic associations or sports events.....	477	29,709	385	8,089	311	2,200	471	19,420	477	27,220	*93	*54	197	18,565
Fund raising athletic or sports events.....	125	19,790	60	791	65	1,205	123	17,785	125	19,105	*15	*54	123	8,720
Other sports or athletic activities.....	975	79,711	648	23,076	281	4,284	957	52,370	975	80,731	*33	*155	676	38,339
Other recreational activities.....	890	82,457	795	38,551	251	7,713	730	36,212	844	76,281	*96	*1,007	576	43,770
Other social activities.....	1,637	143,721	1,414	45,414	427	9,731	1,424	89,575	1,630	141,616	*37	*565	1,067	43,528
Footnotes at end of table.														



Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Total returns		Total receipts		Gross dues and assessments		Receipts from—		All other sources		Total deductions		Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Number of returns	Amount
Legislative and political activities:																
Propose, support, or oppose legislation	122	21,379	107	12,888	23	*7,127	70	1,384	122	19,937	6	*818	112	18,209		
Vote information on issues or candidates	*6	*1,513	*6	*923			*6	*380	*6	*1,571	*3	*23	*3	*620		
Vote education	*15	*792	*7	*12	*7	*370	*15	*381	*15	*1,691	*2	*23	*15	*505		
Support, oppose, or rate political candidates	*7	*182				(1)	*170		*7	*147	*7	*8	*7	*9		
Provide facilities or services for political campaign activities																
Other legislative and political activities	79	6,710	*22	*1,954	*31	*2,988	79	1,768	79	6,165	*27	*532	*48	*4,913		
Advocacy:																
Firearms control	*12	*545	*6	*47	*12	*315	*6	*182	*12	*501			*12	*336		
Selective service systems	2	2,568	1	800	2	985	2	794	2	1,878	1	46	1	687		
National defense policy																
Weapons systems	*6	*1,790	*2	*519	*4	*821	*3	*649	*6	*1,761			*6	*1,761		
Government spending	*27	*1,241	*25	*398	*27	*794	*2	*90	*27	*1,175	*2	*78	*27	*1,006		
Taxes or tax exemption	1	1,265			1	652	1	612	1	1,201						
Separation of church and state	*7	*2,751	*2	*340	*7	*2,184	*7	*227	*7	*2,415	*6	*476	*7	*1,787		
Government aid to parochial schools																
U.S. foreign policy																
U.S. military involvement	*3	*982			*3	*912	*2	*71	*3	*1,141	*3	*644	*3	*430		
Pacifism and peace																
Economic-political system of U.S.																
Anticommunism	*27	*672	*25	*448	*2	*13			*27	*798			*27	*798		
Right to work																
Zoning or rezoning																
Location of highway or transportation systems																
Rights of criminal defendants	*3	*444			*3	*444			*3	*443			*3	*443		
Capital punishment	*8	*776	*7	*159	*8	*527	*8	*91	*8	*740	1	138	*8	*582		
Stricter law enforcement	*41	*1,540	*39	*261	*34	*496	*9	*783	*41	*1,704			*41	*1,471		
Ecology or conservation	*28	*19,432	*17	*1,292	*12	*787	*11	*17,353	*26	*22,382	*5	*722	*20	*2,544		
Protection of consumer interests	*28	*1,783	*21	*678	*22	*879	*22	*226	*28	*1,623	*6	*72	*28	*1,550		
Medical care systems	*2	*286			*2	*286			*2	*298			*2	*298		
Welfare systems																
Urban renewal																
Busing students to achieve racial balance																
Racial integration																
Use of intoxicating beverages	79	9,127	*24	*63	66	6,825	64	2,239	79	8,271	*8	*344	64	6,428		
Use of drugs or narcotics	81	7,582	*14	*581	74	4,137	*45	*2,864	81	6,952	*9	*428	79	6,140		
Use of tobacco	1	723			1	98	1	68	1	565			1	565		
Prohibition of erotica																
Sex education in public schools	*34	*2,763			*34	*2,333			*34	*1,742	*27	*67	*34	*1,586		
Population control	31	21,245	1	1	31	17,873	28	3,571	31	19,722	*11	*44	31	16,197		
Birth control methods	*177	*6,006	*2	*6	*176	*6,838	*16	*1,762	*20	*8,762	*4	*62	*20	*7,341		
Legalized abortion																
Other matters	162	15,425	*24	*987	*153	*13,946	154	492	162	15,416	*5	*143	160	14,713		
Other activities directed to individuals:																
Supplying money, goods or services to the poor	1,249	899,738	413	4,887	1,053	839,159	906	55,692	1,249	927,212	154	28,009	1,175	854,577		
Gifts or grants to individuals (other than scholarships)	308	20,647	149	2,092	270	43,060	308	35,495	308	73,295	46	1,979	305	41,347		
Other loans to individuals	*11	*10,159			*11	*1,505			*11	*8,654			*11	*5,129		
Marriage counseling	255	58,584	48	731	254	39,158	229	18,705	255	57,306	36	596	214	49,018		

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Total returns	Total receipts	Gross dues and assessments		Gross contributions and grants		All other sources		Total deductions		Deductions for—		Disbursements for exempt purposes	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Other activities directed to individuals—Continued														
Family planning	197	71,704	44	87	172	53,232	158	18,384	197	69,182	46	3,643	149	53,661
Credit counseling and assistance	74	9,231	43	134	69	2,931	64	5,167	74	7,633	3	417	55	5,543
Job training, counseling, or assistance	378	133,147	76	5,018	330	93,203	256	34,925	375	128,792	45	17,825	313	86,428
Debt counseling	41	16,422	7	482	39	7,581	41	8,339	41	15,645	1	17	37	11,836
Vocational counseling	281	113,844	61	1,135	289	37,640	252	75,098	281	113,245	38	1,981	238	44,273
Referral services (social agencies)	183	30,027	36	404	181	23,405	133	6,217	183	28,636	51	1,633	172	23,073
Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.	750	145,203	179	1,252	697	106,939	502	37,012	750	141,267	79	4,416	677	114,590
Day care centers	1,630	259,343	298	3,373	1,375	170,250	1,402	84,720	1,630	244,537	170	10,525	1,089	184,304
Services for the aged	544	100,828	153	2,638	460	69,516	400	26,674	535	96,018	105	7,345	416	69,321
Activities directed to organizations not elsewhere classified:														
Community chest, United giving fund, and like organizations	1,632	1,032,191	107	7,874	1,516	961,130	1,198	63,187	1,547	995,833	645	44,665	1,524	925,491
Booster clubs	271	5,941	220	451	331	1,726	271	3,683	271	5,249	—	—	258	2,826
Gifts, grants, or loans to other organizations	3,919	1,683,283	836	14,215	2,814	919,702	2,581	759,375	3,149	1,556,540	764	51,579	2,921	972,286
Nonfinancial services or facilities to other organizations	477	123,945	263	23,259	264	57,264	422	43,053	477	118,567	29	12,330	442	83,662
Other purposes and activities:														
Cemetery or burial activities	1,334	212,072	328	8,338	541	4,250	1,313	189,484	1,334	189,813	120	11,700	749	77,009
Perpetual care funds, columbarium, and like organizations	157	17,047	—	—	81	1,411	157	18,556	157	18,556	—	—	125	6,154
Emergency or disaster relief funds	18	24,403	—	—	16	15,651	17	8,752	18	24,232	—	—	18	30,156
Community trusts or components	96	52,283	28	1,126	55	28,412	96	22,726	96	47,006	32	92	94	30,156
Government instrumentalities or agencies	133	146,353	52	8,156	94	49,418	85	86,719	133	110,418	27	4,498	116	93,675
Testing products for public safety	145	48,778	11	5,154	3	3,67	13	43,257	145	44,036	—	—	14	6,557
Consumer interest groups	51	20,023	35	6,272	42	10,009	38	3,743	51	19,532	12	1,234	38	15,201
Veterans activities	4,919	303,777	4,860	40,516	2,897	41,276	4,807	221,984	4,903	286,985	731	17,033	4,081	94,047
Patronic activities	201	18,016	185	4,204	152	2,637	201	11,175	201	17,989	24	274	177	6,363
Nonexempt trusts	3	5,029	2	5	—	—	3	5,024	3	4,838	—	—	3	281
Domestic organizations with activities outside U.S.	27	27,651	4	793	17	21,386	28	5,472	27	27,159	12	1,546	20	20,916
Foreign organizations	15	27,903	7	876	14	18,732	8	8,575	15	24,456	2	1,668	14	19,496
Title holding corporations	1,195	283,720	150	3,623	173	20,339	1,161	259,752	1,195	270,351	16	338	824	97,288
Prevention of cruelty to animals	384	75,626	280	2,412	262	27,786	372	45,628	384	68,789	67	2,063	290	36,672
Achievement prizes or awards	266	6,243	178	577	292	1,309	295	4,157	266	5,980	180	649	192	1,567
Erection or maintenance of public buildings or works	157	82,082	3	706	12	1,936	157	79,441	157	65,318	9	10	128	51,211
Caterers, restaurants, snack bars, food services, and like organizations	50	53,986	27	2,666	11	4,230	50	47,301	50	51,925	3	15	29	9,878
Thrift stores, retail outlets, and like organizations	80	10,327	26	159	38	642	80	9,625	80	9,824	3	65	76	3,238
Book, gift, or supply stores	123	69,785	45	2,283	36	2,864	123	64,638	123	65,956	2	65	54	17,692
Advertising	2	2,096	2	2,096	—	—	—	—	2	2,096	—	—	2	2,165
Associations of employees	56	7,827	55	4,735	9	1,156	49	3,036	56	7,739	—	—	55	7,371
Loans or credit reporting	17	17,038	—	—	17	4,867	17	12,231	17	22,490	8	388	15	6,779
Endowment funds or financial services	36	10,022	—	—	30	4,869	21	5,554	36	6,997	2	733	30	3,275
Indian (tribes, cultures, and like groups)	17	8,600	17	3,373	3	347	17	8,479	17	8,466	—	—	14	6,811
Traffic or tariff bureaus	—	—	—	—	—	—	—	—	—	—	—	—	—	—
No activity reported	51,026	15,884,996	33,390	2,559,459	20,078	2,352,379	43,197	10,970,152	49,998	15,213,553	4,806	557,145	37,892	7,776,254

Footnotes at end of table

Source: Bureau of Economic Analysis

**Organizations Exempt From Income Tax, 1975**  
**Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued**

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

Principal activity	Deductions for—Continued										Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Net income (less deficit)		Net income		Total assets						
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)					
<b>All activities</b> .....	49,271	8,588,880	14,966	13,617,437	87,863	20,303,748	217,871	3,616,729	138,646	6,643,594	220,187	176,286,448	100,581,377				
Religious activities:																	
Churches, synagogues, and like organizations	144	9,951	68	20,821	290	75,604	1,053	14,507	682	18,135	1,103	380,258	278,152				
Associations or conventions of churches	*17	4,044	37	31,565	55	17,679	320	2,764	208	8,082	1,020	194,223	124,707				
Religious orders	84	4,927	19	4,685	83	66,247	339	7,162	291	8,193	339	171,800	83,394				
Church auxiliaries	92	3,454	*13	*1,391	106	3,719	212	3,332	151	4,516	215	97,632	80,347				
Missionaries	*28	*1,136	28	1,026	91	4,821	415	4,630	237	5,249	421	69,491	52,082				
Missionary activities	104	14,234	39	3,283	155	6,136	594	8,123	419	12,390	594	304,735	110,285				
Evangelism	295	8,108	51	11,410	184	9,362	826	13,147	565	18,942	826	145,068	91,194				
Religious publishing activities	113	23,223	26	1,488	114	14,904	290	4,343	135	4,343	290	56,460	38,731				
Other religious activities	573	20,768	146	29,808	783	42,374	2,069	40,024	1,276	48,763	2,070	666,603	496,010				
Schools, colleges, and related activities:																	
Schools, colleges, and trade schools, except special schools for the handicapped	626	199,847	629	1,351,047	1,723	976,120	4,330	659,272	2,954	850,249	4,392	35,441,352	28,201,335				
Nursery schools, and private schools	505	49,093	171	54,767	608	103,853	1,857	47,076	1,309	58,678	1,865	850,870	706,865				
Special schools for the handicapped	171	6,080	*11	*625	540	17,238	1,202	1,725	687	3,119	1,240	65,290	51,275				
Nursery schools	45	10,577	*4	*50	165	12,918	315	-1,072	212	1,947	315	42,375	27,276				
Faculty groups	115	3,230	83	15,175	355	17,009	828	8,466	529	11,928	830	191,212	150,242				
Alumni associations or groups	832	4,009	*108	*873	829	4,513	1,422	-883	862	1,422	1,422	16,305	15,469				
Parent or parent-teachers associations	370	5,884	86	12,375	1,072	30,636	3,469	3,692	2,151	11,699	3,549	275,252	189,866				
Fraternities or sororities	51	11,618	*15	*1,800	140	4,346	239	718	74	1,369	239	39,208	24,838				
Other student societies or groups	48	6,490	*13	*2,327	83	20,033	158	3,122	72	4,187	160	50,978	30,288				
School or college athletic associations	*9	*60,763	*3	*650	*20	*1,196	*26	*148	*25	*160	*26	*18,275	*1,651				
Scholarships for children of employees	502	1,206	309	65,407	1,096	17,835	2,389	45,974	1,769	54,685	2,461	551,456	51,972				
Scholarships (other)	62	7,124	47	73,480	206	9,731	332	8,417	277	9,234	332	158,686	149,895				
Student loans	*15	*1,880	*7	*10,830	190	7,365	391	-1,136	300	1,321	391	119,568	64,646				
Student housing activities	5	*1,057	*14	*20	*20	*304	96	70	*15	*831	96	9,987	8,894				
Other student aid	*93	*819	2	4,400	*20	*897	225	1,091	216	1,714	225	13,508	6,657				
Student exchanges with foreign countries	*25	*8,610	*11	*203	42	3,230	60	-366	37	350	60	15,064	9,458				
Student operated businesses	14	1,070	25	2,846	124	26,801	238	7,444	144	9,258	258	234,086	172,377				
Private schools	219	39,484	52	754,684	402	124,626	1,193	33,473	667	50,217	1,228	8,716,612	573,011				
Other school related activities	565	65,446	286	408,787	757	133,723	1,187	76,842	881	108,909	1,187	2,159,683	1,844,043				
Cultural and historical activities:	109	3,052	165	30,732	276	17,123	940	6,606	670	14,368	964	391,130	357,143				
Museum, zoo, planetarium, and like organizations	217	5,188	65	13,860	245	11,866	475	13,955	392	17,630	475	190,303	175,439				
Libraries	*3	*36	-	-	*6	*1,319	*6	*-83	*3	*9	*6	*36,006	*35,369				
Historical sites, records or reenactments	51	4,431	*13	*325	102	6,221	312	3,813	146	6,197	211	26,708	15,274				
Monuments	*55	*648	*8	*63	259	40,676	502	7,163	312	8,698	504	157,947	132,370				
Commemorative events (centennial, festivals, pageants, and like events)	145	8,256	*31	*202	327	26,232	762	2,057	385	6,478	793	73,506	54,747				
Fairs	159	2,249	*14	*367	855	9,764	1,089	2,315	646	3,259	1,089	26,354	22,515				
Community theatrical groups	248	41,226	91	57,412	861	124,337	1,736	11,784	850	35,149	1,771	604,500	439,690				
Singing societies or groups	111	2,948	27	3,611	147	4,303	271	7,396	198	8,043	271	111,645	104,945				
Cultural performances	129	4,503	*17	*279	68	3,542	187	1,379	173	1,566	187	22,306	18,759				
Art exhibits	*15	*5,129	*6	*475	110	4,907	220	1,822	117	2,489	220	20,026	13,988				
Literary activities	*25	*126	*8	*471	*99	*1,386	*124	*625	*118	*1,087	*124	*12,018	*10,867				
Literary activities with foreign countries	419	11,271	344	9,673	617	24,282	1,230	10,870	834	15,241	1,230	185,738	148,110				
Cultural exchanges with foreign countries																	
Genealogical activities																	
Other cultural or historical activities																	

Footnotes at end of table.



Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Deductions for—Continued										Net income (less deficit)		Net income		Total assets		Net worth																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
	Cost of sales and operations		Cost of expenses of assets sold		Other expenses		Net income (less deficit)		Net income		Total assets																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Farming and related activities:																			Farming	*11	*1,062	—	—	*38	*964	141	-18	*38	*406	141	7,718	141	7,718	141	7,718	141	7,718	Farm bureaus	423	3,379	45	876	893	24,471	1,692	7,355	1,283	8,743	1,692	138,319	1,692	138,319	1,692	138,319	1,692	138,319	Agricultural groups	48	2,461	*14	*205	134	10,340	321	900	124	3,210	321	53,188	321	53,188	321	53,188	321	53,188	Horticultural groups	*6	*392	*4	*36	*13	*2,302	*21	*203	*14	*288	*21	*5,111	*21	*5,111	*21	*5,111	*21	*5,111	Farmers cooperative marketing or purchasing	20	23,385	8	1,817	16	10,624	36	1,239	27	3,385	37	138,093	37	138,093	37	138,093	37	138,093	Financing crop operations	*3	*43	*3	*25	3	6,892	*7	*3,951	*6	*4,053	*7	*97,084	*7	*97,084	*7	*97,084	*7	*97,084	Dairy herd improvement associations	*27	*769	2	4	69	4,446	161	236	109	369	161	4,781	161	4,781	161	4,781	161	4,781	Breeders associations	34	2,550	*14	*632	132	6,969	200	981	*160	1,805	200	25,527	200	25,527	200	25,527	200	25,527	Other farming and related activities	*62	*994	*8	*28	113	5,484	218	2,409	133	3,118	218	42,449	218	42,449	218	42,449	218	42,449	Mutual organizations:																			Mutual ditch, irrigation, telephone, electric company, or like organizations	549	1,072,806	380	51,155	955	540,292	1,838	92,758	1,384	130,326	1,838	6,369,199	1,838	6,369,199	1,838	6,369,199	1,838	6,369,199	1,838	6,369,199	Credit unions	*11	*1,404	*6	*383	691	222,251	1,277	277,259	1,083	280,941	1,277	8,645,249	1,277	8,645,249	1,277	8,645,249	1,277	8,645,249	1,277	8,645,249	Reserve funds for insurance for domestic building and loan associations, cooperative banks, or mutual savings banks	1	182	3	37,280	4	1,400	5	5,714	4	5,717	5	113,659	5	113,659	5	113,659	5	113,659	5	113,659	Mutual insurance companies	*15	*9,111	*13	*1,781	244	10,519	420	7,728	420	8,593	420	102,912	420	102,912	420	102,912	420	102,912	420	102,912	Corporations organized under an Act of Congress	64	41,717	20	2,333	80	441,294	125	48,234	77	49,627	130	6,243,993	130	6,243,993	130	6,243,993	130	6,243,993	130	6,243,993	Other mutual organizations	*90	*715	2	138	53	5,008	211	591	171	2,054	215	50,543	215	50,543	215	50,543	215	50,543	Employees or membership benefit organizations:																			Paternal beneficiary societies, orders, or associations	5,665	186,117	644	518,236	6,094	188,634	14,620	91,392	10,047	130,166	14,620	5,686,878	14,620	5,686,878	14,620	5,686,878	14,620	5,686,878	14,620	5,686,878	Improvement or conditions of workers	151	3,252	195	134,395	1,124	39,163	11,207	56,006	6,309	108,682	11,207	1,895,658	11,207	1,895,658	11,207	1,895,658	11,207	1,895,658	Associations of municipal employees	33	2,512	*6	*386	156	5,871	678	6,454	591	7,439	678	96,919	678	96,919	678	96,919	678	96,919	Associations of employees	208	23,992	112	126,089	607	30,595	3,947	6,963	2,694	72,439	3,947	1,014,872	3,947	1,014,872	3,947	1,014,872	3,947	1,014,872	Employee or member welfare associations	57	88,003	163	261,719	262	79,328	1,536	62,444	968	125,313	1,551	1,473,135	1,551	1,473,135	1,551	1,473,135	1,551	1,473,135	Sick, accident, death, or similar benefits	62	49,322	159	325,261	229	47,160	1,446	61,492	921	135,607	1,461	1,558,880	1,461	1,558,880	1,461	1,558,880	1,461	1,558,880	Unemployment benefits	—	—	1	904,387	1	2,727	81	-1,203	81	*701	81	11,018	81	11,018	81	11,018	81	11,018	Pension or retirement benefits	56	139,164	161	63,300	272	5,710	470	234,301	227	44,359	473	407,926	473	407,926	473	407,926	473	407,926	Vacation benefits	*6	*106	15	63,300	47	2,386	120	44,977	84	45,637	128	916,587	128	916,587	128	916,587	128	916,587	Other services or benefits to members or employees	3	1,188	23	100,682	62	12,282	301	-7,585	150	12,747	305	329,361	305	329,361	305	329,361	305	329,361	Sports, athletic, recreational and social activities:																			Country clubs	1,598	231,072	116	19,649	1,374	498,524	1,964	12,288	1,114	36,649	1,968	1,445,277	1,968	1,445,277	1,968	1,445,277	1,968	1,445,277	1,968	1,445,277	Hobby clubs	66	1,365	*3	*181	172	2,952	249	1,007	210	1,453	249	19,533	249	19,533	249	19,533	249	19,533	Dinner clubs	335	73,395	19	1,613	313	104,214	566	355	336	4,957	570	181,863	570	181,863	570	181,863	570	181,863	Vanity clubs	*73	*5,062	—	—	68	7,527	79	1,226	41	1,476	79	29,114	79	29,114	79	29,114	79	29,114	Dog clubs	*31	*622	—	—	*125	*1,232	153	439	128	473	153	2,977	153	2,977	153	2,977	153	2,977	Women's clubs	261	3,655	99	3,419	749	10,339	1,033	1,339	495	2,715	1,033	44,113	1,033	44,113	1,033	44,113	1,033	44,113	Hunting or fishing clubs	174	3,658	*12	*63	419	8,987	644	1,612	331	2,485	644	48,360	644	48,360	644	48,360	644	48,360	Swimming or tennis clubs	495	7,748	*22	*3,543	473	24,303	779	1,185	640	6,460	1,204	171,282	1,204	171,282	1,204	171,282	1,204	171,282	Other sports clubs	410	17,139	*40	*454	463	29,967	930	2,690	704	4,634	942	92,040	942	92,040	942	92,040	942	92,040	Community centers	137	2,223	30	5,041	227	15,019	754	1,324	532	14,070	776	252,357	776	252,357	776	252,357	776	252,357	Training in sports	217	3,345	50	3,052	251	9,396	759	6,186	515	10,382	787	166,490	787	166,490	787	166,490	787	166,490	Travel tours	*32	*1,234	2	12	142	3,612	294	-145	182	482	294	25,825	294	25,825	294	25,825	294	25,825	Amateur athletic associations	*21	*5,281	—	—	*12	*3,971	39	1,024	36	1,095	40	13,143	40	13,143	40	13,143	40	13,143	Fund raising athletic or sports events	214	3,226	*58	*123	240	5,253	477	2,489	434	2,817	477	17,946	477	17,946	477	17,946	477	17,946	Community recreational facilities	54	*2,785	61	7,536	61	1,207	125	685	70	70	125	1,451	125	1,451	125	1,451	125	1,451	Other sports or athletic activities	276	12,613	*11	*532	387	28,793	964	499	499	3,489	964	87,429	964	87,429	964	87,429	964	87,429	Other recreational activities	142	9,445	*16	*267	398	21,756	552	7,485	552	6,175	552	93,854	552	93,854	552	93,854	552	93,854	Other social activities	747	40,607	*19	*1,046	878	55,950	1,635	1,904	943	5,956	1,637	168,346	1,637	168,346	1,637	168,346	1,637	168,346
Farming	*11	*1,062	—	—	*38	*964	141	-18	*38	*406	141	7,718	141	7,718	141	7,718	141	7,718																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Farm bureaus	423	3,379	45	876	893	24,471	1,692	7,355	1,283	8,743	1,692	138,319	1,692	138,319	1,692	138,319	1,692	138,319																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Agricultural groups	48	2,461	*14	*205	134	10,340	321	900	124	3,210	321	53,188	321	53,188	321	53,188	321	53,188																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Horticultural groups	*6	*392	*4	*36	*13	*2,302	*21	*203	*14	*288	*21	*5,111	*21	*5,111	*21	*5,111	*21	*5,111																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Farmers cooperative marketing or purchasing	20	23,385	8	1,817	16	10,624	36	1,239	27	3,385	37	138,093	37	138,093	37	138,093	37	138,093																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Financing crop operations	*3	*43	*3	*25	3	6,892	*7	*3,951	*6	*4,053	*7	*97,084	*7	*97,084	*7	*97,084	*7	*97,084																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Dairy herd improvement associations	*27	*769	2	4	69	4,446	161	236	109	369	161	4,781	161	4,781	161	4,781	161	4,781																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Breeders associations	34	2,550	*14	*632	132	6,969	200	981	*160	1,805	200	25,527	200	25,527	200	25,527	200	25,527																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Other farming and related activities	*62	*994	*8	*28	113	5,484	218	2,409	133	3,118	218	42,449	218	42,449	218	42,449	218	42,449																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Mutual organizations:																			Mutual ditch, irrigation, telephone, electric company, or like organizations	549	1,072,806	380	51,155	955	540,292	1,838	92,758	1,384	130,326	1,838	6,369,199	1,838	6,369,199	1,838	6,369,199	1,838	6,369,199	1,838	6,369,199	Credit unions	*11	*1,404	*6	*383	691	222,251	1,277	277,259	1,083	280,941	1,277	8,645,249	1,277	8,645,249	1,277	8,645,249	1,277	8,645,249	1,277	8,645,249	Reserve funds for insurance for domestic building and loan associations, cooperative banks, or mutual savings banks	1	182	3	37,280	4	1,400	5	5,714	4	5,717	5	113,659	5	113,659	5	113,659	5	113,659	5	113,659	Mutual insurance companies	*15	*9,111	*13	*1,781	244	10,519	420	7,728	420	8,593	420	102,912	420	102,912	420	102,912	420	102,912	420	102,912	Corporations organized under an Act of Congress	64	41,717	20	2,333	80	441,294	125	48,234	77	49,627	130	6,243,993	130	6,243,993	130	6,243,993	130	6,243,993	130	6,243,993	Other mutual organizations	*90	*715	2	138	53	5,008	211	591	171	2,054	215	50,543	215	50,543	215	50,543	215	50,543	Employees or membership benefit organizations:																			Paternal beneficiary societies, orders, or associations	5,665	186,117	644	518,236	6,094	188,634	14,620	91,392	10,047	130,166	14,620	5,686,878	14,620	5,686,878	14,620	5,686,878	14,620	5,686,878	14,620	5,686,878	Improvement or conditions of workers	151	3,252	195	134,395	1,124	39,163	11,207	56,006	6,309	108,682	11,207	1,895,658	11,207	1,895,658	11,207	1,895,658	11,207	1,895,658	Associations of municipal employees	33	2,512	*6	*386	156	5,871	678	6,454	591	7,439	678	96,919	678	96,919	678	96,919	678	96,919	Associations of employees	208	23,992	112	126,089	607	30,595	3,947	6,963	2,694	72,439	3,947	1,014,872	3,947	1,014,872	3,947	1,014,872	3,947	1,014,872	Employee or member welfare associations	57	88,003	163	261,719	262	79,328	1,536	62,444	968	125,313	1,551	1,473,135	1,551	1,473,135	1,551	1,473,135	1,551	1,473,135	Sick, accident, death, or similar benefits	62	49,322	159	325,261	229	47,160	1,446	61,492	921	135,607	1,461	1,558,880	1,461	1,558,880	1,461	1,558,880	1,461	1,558,880	Unemployment benefits	—	—	1	904,387	1	2,727	81	-1,203	81	*701	81	11,018	81	11,018	81	11,018	81	11,018	Pension or retirement benefits	56	139,164	161	63,300	272	5,710	470	234,301	227	44,359	473	407,926	473	407,926	473	407,926	473	407,926	Vacation benefits	*6	*106	15	63,300	47	2,386	120	44,977	84	45,637	128	916,587	128	916,587	128	916,587	128	916,587	Other services or benefits to members or employees	3	1,188	23	100,682	62	12,282	301	-7,585	150	12,747	305	329,361	305	329,361	305	329,361	305	329,361	Sports, athletic, recreational and social activities:																			Country clubs	1,598	231,072	116	19,649	1,374	498,524	1,964	12,288	1,114	36,649	1,968	1,445,277	1,968	1,445,277	1,968	1,445,277	1,968	1,445,277	1,968	1,445,277	Hobby clubs	66	1,365	*3	*181	172	2,952	249	1,007	210	1,453	249	19,533	249	19,533	249	19,533	249	19,533	Dinner clubs	335	73,395	19	1,613	313	104,214	566	355	336	4,957	570	181,863	570	181,863	570	181,863	570	181,863	Vanity clubs	*73	*5,062	—	—	68	7,527	79	1,226	41	1,476	79	29,114	79	29,114	79	29,114	79	29,114	Dog clubs	*31	*622	—	—	*125	*1,232	153	439	128	473	153	2,977	153	2,977	153	2,977	153	2,977	Women's clubs	261	3,655	99	3,419	749	10,339	1,033	1,339	495	2,715	1,033	44,113	1,033	44,113	1,033	44,113	1,033	44,113	Hunting or fishing clubs	174	3,658	*12	*63	419	8,987	644	1,612	331	2,485	644	48,360	644	48,360	644	48,360	644	48,360	Swimming or tennis clubs	495	7,748	*22	*3,543	473	24,303	779	1,185	640	6,460	1,204	171,282	1,204	171,282	1,204	171,282	1,204	171,282	Other sports clubs	410	17,139	*40	*454	463	29,967	930	2,690	704	4,634	942	92,040	942	92,040	942	92,040	942	92,040	Community centers	137	2,223	30	5,041	227	15,019	754	1,324	532	14,070	776	252,357	776	252,357	776	252,357	776	252,357	Training in sports	217	3,345	50	3,052	251	9,396	759	6,186	515	10,382	787	166,490	787	166,490	787	166,490	787	166,490	Travel tours	*32	*1,234	2	12	142	3,612	294	-145	182	482	294	25,825	294	25,825	294	25,825	294	25,825	Amateur athletic associations	*21	*5,281	—	—	*12	*3,971	39	1,024	36	1,095	40	13,143	40	13,143	40	13,143	40	13,143	Fund raising athletic or sports events	214	3,226	*58	*123	240	5,253	477	2,489	434	2,817	477	17,946	477	17,946	477	17,946	477	17,946	Community recreational facilities	54	*2,785	61	7,536	61	1,207	125	685	70	70	125	1,451	125	1,451	125	1,451	125	1,451	Other sports or athletic activities	276	12,613	*11	*532	387	28,793	964	499	499	3,489	964	87,429	964	87,429	964	87,429	964	87,429	Other recreational activities	142	9,445	*16	*267	398	21,756	552	7,485	552	6,175	552	93,854	552	93,854	552	93,854	552	93,854	Other social activities	747	40,607	*19	*1,046	878	55,950	1,635	1,904	943	5,956	1,637	168,346	1,637	168,346	1,637	168,346	1,637	168,346																																																																																																																																																																																														
Mutual ditch, irrigation, telephone, electric company, or like organizations	549	1,072,806	380	51,155	955	540,292	1,838	92,758	1,384	130,326	1,838	6,369,199	1,838	6,369,199	1,838	6,369,199	1,838	6,369,199	1,838	6,369,199																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Credit unions	*11	*1,404	*6	*383	691	222,251	1,277	277,259	1,083	280,941	1,277	8,645,249	1,277	8,645,249	1,277	8,645,249	1,277	8,645,249	1,277	8,645,249																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Reserve funds for insurance for domestic building and loan associations, cooperative banks, or mutual savings banks	1	182	3	37,280	4	1,400	5	5,714	4	5,717	5	113,659	5	113,659	5	113,659	5	113,659	5	113,659																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Mutual insurance companies	*15	*9,111	*13	*1,781	244	10,519	420	7,728	420	8,593	420	102,912	420	102,912	420	102,912	420	102,912	420	102,912																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Corporations organized under an Act of Congress	64	41,717	20	2,333	80	441,294	125	48,234	77	49,627	130	6,243,993	130	6,243,993	130	6,243,993	130	6,243,993	130	6,243,993																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Other mutual organizations	*90	*715	2	138	53	5,008	211	591	171	2,054	215	50,543	215	50,543	215	50,543	215	50,543																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Employees or membership benefit organizations:																			Paternal beneficiary societies, orders, or associations	5,665	186,117	644	518,236	6,094	188,634	14,620	91,392	10,047	130,166	14,620	5,686,878	14,620	5,686,878	14,620	5,686,878	14,620	5,686,878	14,620	5,686,878	Improvement or conditions of workers	151	3,252	195	134,395	1,124	39,163	11,207	56,006	6,309	108,682	11,207	1,895,658	11,207	1,895,658	11,207	1,895,658	11,207	1,895,658	Associations of municipal employees	33	2,512	*6	*386	156	5,871	678	6,454	591	7,439	678	96,919	678	96,919	678	96,919	678	96,919	Associations of employees	208	23,992	112	126,089	607	30,595	3,947	6,963	2,694	72,439	3,947	1,014,872	3,947	1,014,872	3,947	1,014,872	3,947	1,014,872	Employee or member welfare associations	57	88,003	163	261,719	262	79,328	1,536	62,444	968	125,313	1,551	1,473,135	1,551	1,473,135	1,551	1,473,135	1,551	1,473,135	Sick, accident, death, or similar benefits	62	49,322	159	325,261	229	47,160	1,446	61,492	921	135,607	1,461	1,558,880	1,461	1,558,880	1,461	1,558,880	1,461	1,558,880	Unemployment benefits	—	—	1	904,387	1	2,727	81	-1,203	81	*701	81	11,018	81	11,018	81	11,018	81	11,018	Pension or retirement benefits	56	139,164	161	63,300	272	5,710	470	234,301	227	44,359	473	407,926	473	407,926	473	407,926	473	407,926	Vacation benefits	*6	*106	15	63,300	47	2,386	120	44,977	84	45,637	128	916,587	128	916,587	128	916,587	128	916,587	Other services or benefits to members or employees	3	1,188	23	100,682	62	12,282	301	-7,585	150	12,747	305	329,361	305	329,361	305	329,361	305	329,361	Sports, athletic, recreational and social activities:																			Country clubs	1,598	231,072	116	19,649	1,374	498,524	1,964	12,288	1,114	36,649	1,968	1,445,277	1,968	1,445,277	1,968	1,445,277	1,968	1,445,277	1,968	1,445,277	Hobby clubs	66	1,365	*3	*181	172	2,952	249	1,007	210	1,453	249	19,533	249	19,533	249	19,533	249	19,533	Dinner clubs	335	73,395	19	1,613	313	104,214	566	355	336	4,957	570	181,863	570	181,863	570	181,863	570	181,863	Vanity clubs	*73	*5,062	—	—	68	7,527	79	1,226	41	1,476	79	29,114	79	29,114	79	29,114	79	29,114	Dog clubs	*31	*622	—	—	*125	*1,232	153	439	128	473	153	2,977	153	2,977	153	2,977	153	2,977	Women's clubs	261	3,655	99	3,419	749	10,339	1,033	1,339	495	2,715	1,033	44,113	1,033	44,113	1,033	44,113	1,033	44,113	Hunting or fishing clubs	174	3,658	*12	*63	419	8,987	644	1,612	331	2,485	644	48,360	644	48,360	644	48,360	644	48,360	Swimming or tennis clubs	495	7,748	*22	*3,543	473	24,303	779	1,185	640	6,460	1,204	171,282	1,204	171,282	1,204	171,282	1,204	171,282	Other sports clubs	410	17,139	*40	*454	463	29,967	930	2,690	704	4,634	942	92,040	942	92,040	942	92,040	942	92,040	Community centers	137	2,223	30	5,041	227	15,019	754	1,324	532	14,070	776	252,357	776	252,357	776	252,357	776	252,357	Training in sports	217	3,345	50	3,052	251	9,396	759	6,186	515	10,382	787	166,490	787	166,490	787	166,490	787	166,490	Travel tours	*32	*1,234	2	12	142	3,612	294	-145	182	482	294	25,825	294	25,825	294	25,825	294	25,825	Amateur athletic associations	*21	*5,281	—	—	*12	*3,971	39	1,024	36	1,095	40	13,143	40	13,143	40	13,143	40	13,143	Fund raising athletic or sports events	214	3,226	*58	*123	240	5,253	477	2,489	434	2,817	477	17,946	477	17,946	477	17,946	477	17,946	Community recreational facilities	54	*2,785	61	7,536	61	1,207	125	685	70	70	125	1,451	125	1,451	125	1,451	125	1,451	Other sports or athletic activities	276	12,613	*11	*532	387	28,793	964	499	499	3,489	964	87,429	964	87,429	964	87,429	964	87,429	Other recreational activities	142	9,445	*16	*267	398	21,756	552	7,485	552	6,175	552	93,854	552	93,854	552	93,854	552	93,854	Other social activities	747	40,607	*19	*1,046	878	55,950	1,635	1,904	943	5,956	1,637	168,346	1,637	168,346	1,637	168,346	1,637	168,346																																																																																																																																																																																																																																																																																																																																													
Paternal beneficiary societies, orders, or associations	5,665	186,117	644	518,236	6,094	188,634	14,620	91,392	10,047	130,166	14,620	5,686,878	14,620	5,686,878	14,620	5,686,878	14,620	5,686,878	14,620	5,686,878																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Improvement or conditions of workers	151	3,252	195	134,395	1,124	39,163	11,207	56,006	6,309	108,682	11,207	1,895,658	11,207	1,895,658	11,207	1,895,658	11,207	1,895,658																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Associations of municipal employees	33	2,512	*6	*386	156	5,871	678	6,454	591	7,439	678	96,919	678	96,919	678	96,919	678	96,919																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Associations of employees	208	23,992	112	126,089	607	30,595	3,947	6,963	2,694	72,439	3,947	1,014,872	3,947	1,014,872	3,947	1,014,872	3,947	1,014,872																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Employee or member welfare associations	57	88,003	163	261,719	262	79,328	1,536	62,444	968	125,313	1,551	1,473,135	1,551	1,473,135	1,551	1,473,135	1,551	1,473,135																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Sick, accident, death, or similar benefits	62	49,322	159	325,261	229	47,160	1,446	61,492	921	135,607	1,461	1,558,880	1,461	1,558,880	1,461	1,558,880	1,461	1,558,880																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Unemployment benefits	—	—	1	904,387	1	2,727	81	-1,203	81	*701	81	11,018	81	11,018	81	11,018	81	11,018																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Pension or retirement benefits	56	139,164	161	63,300	272	5,710	470	234,301	227	44,359	473	407,926	473	407,926	473	407,926	473	407,926																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Vacation benefits	*6	*106	15	63,300	47	2,386	120	44,977	84	45,637	128	916,587	128	916,587	128	916,587	128	916,587																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Other services or benefits to members or employees	3	1,188	23	100,682	62	12,282	301	-7,585	150	12,747	305	329,361	305	329,361	305	329,361	305	329,361																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Sports, athletic, recreational and social activities:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Country clubs	1,598	231,072	116	19,649	1,374	498,524	1,964	12,288	1,114	36,649	1,968	1,445,277	1,968	1,445,277	1,968	1,445,277	1,968	1,445,277	1,968	1,445,277																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Hobby clubs	66	1,365	*3	*181	172	2,952	249	1,007	210	1,453	249	19,533	249	19,533	249	19,533	249	19,533																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Dinner clubs	335	73,395	19	1,613	313	104,214	566	355	336	4,957	570	181,863	570	181,863	570	181,863	570	181,863																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Vanity clubs	*73	*5,062	—	—	68	7,527	79	1,226	41	1,476	79	29,114	79	29,114	79	29,114	79	29,114																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Dog clubs	*31	*622	—	—	*125	*1,232	153	439	128	473	153	2,977	153	2,977	153	2,977	153	2,977																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Women's clubs	261	3,655	99	3,419	749	10,339	1,033	1,339	495	2,715	1,033	44,113	1,033	44,113	1,033	44,113	1,033	44,113																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Hunting or fishing clubs	174	3,658	*12	*63	419	8,987	644	1,612	331	2,485	644	48,360	644	48,360	644	48,360	644	48,360																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Swimming or tennis clubs	495	7,748	*22	*3,543	473	24,303	779	1,185	640	6,460	1,204	171,282	1,204	171,282	1,204	171,282	1,204	171,282																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Other sports clubs	410	17,139	*40	*454	463	29,967	930	2,690	704	4,634	942	92,040	942	92,040	942	92,040	942	92,040																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Community centers	137	2,223	30	5,041	227	15,019	754	1,324	532	14,070	776	252,357	776	252,357	776	252,357	776	252,357																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Training in sports	217	3,345	50	3,052	251	9,396	759	6,186	515	10,382	787	166,490	787	166,490	787	166,490	787	166,490																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Travel tours	*32	*1,234	2	12	142	3,612	294	-145	182	482	294	25,825	294	25,825	294	25,825	294	25,825																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Amateur athletic associations	*21	*5,281	—	—	*12	*3,971	39	1,024	36	1,095	40	13,143	40	13,143	40	13,143	40	13,143																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Fund raising athletic or sports events	214	3,226	*58	*123	240	5,253	477	2,489	434	2,817	477	17,946	477	17,946	477	17,946	477	17,946																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Community recreational facilities	54	*2,785	61	7,536	61	1,207	125	685	70	70	125	1,451	125	1,451	125	1,451	125	1,451																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Other sports or athletic activities	276	12,613	*11	*532	387	28,793	964	499	499	3,489	964	87,429	964	87,429	964	87,429	964	87,429																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Other recreational activities	142	9,445	*16	*267	398	21,756	552	7,485	552	6,175	552	93,854	552	93,854	552	93,854	552	93,854																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Other social activities	747	40,607	*19	*1,046	878	55,950	1,635	1,904	943	5,956	1,637	168,346	1,637	168,346	1,637	168,346	1,637	168,346																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								

Footnotes at end of table.





Organizations Exempt From Income Tax, 1975

Table 2.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Principal Activity—Continued

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

Principal activity	Deductions for—Continued						Net income (less deficit)		Net income		Total assets		Net worth		
	Cost of sales and operators		Cost of expenses of assets sold		Other expenses		Number of returns		Amount		Number of returns			Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)			
Other activities directed to individuals—Continued															
Family planning	34	3,220	*10	*1,940	69	7,329	191	2,521	146	4,955	197	35,038	25,901		
Credit counseling and assistance	42	8,651	7	1,084	*44	*1,673	74	1,588	63	1,662	74	74	47,374		
Job training, counseling, or assistance								4,355	202	7,852	378	66,755	45,157		
Drift counseling	*10	*221			*8	*3,571	41	777	28	1,116	41	6,259	5,188		
Vocational counseling															
Referral services (social agencies)	*51	*105	*20	*63,217	86	3,690	276	2,665	181	2,665	281	75,003	68,879		
Rehabilitating convicts or ex-convicts	27	947	*12	*110	30	2,662	183	1,401	133	1,684	183	17,794	6,478		
Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.	55	3,766	28	469	153	18,025	741	3,936	472	7,948	500	64,853	35,074		
Day care centers	55	3,949	40	5,535	679	33,833	1,619	13,796	1,077	18,336	1,630	112,735	92,428		
Services for the aged	110	7,548	*10	*581	133	10,643	533	10,643	365	9,569	544	64,949	35,849		
Activities directed to organizations not elsewhere classified:															
Community chest, United gives fund, and like organizations	38	811	53	10,983	288	13,694	1,525	36,337	944	51,343	1,632	1,140,468	422,817		
Booster clubs	169	2,083	*42	*99	754	73,626	271	592	607	3,077	271	1,775	1,189		
Gifts, grants, or loans to other organizations	316	37,240	738	421,808	1,754	73,626	3,066	136,753	1,871	191,327	3,191	2,930,119	2,436,221		
Nonfinancial services or facilities to other organizations	121	6,375	34	4,904	166	11,296	468	5,278	381	10,049	477	152,524	88,035		
Other purposes and activities:															
Cemetery or burial activities	300	22,392	116	39,019	618	49,893	1,394	22,289	1,079	28,665	1,394	822,552	669,906		
Perpetual care funds, cemetery, columbarium, and like organizations	*6	*844	74	6,301	90	941	151	2,906	137	3,209	157	89,820	80,830		
Emergency or disaster aid funds	*6	*48	4	790	4	790	18	151	*11	*103	*18	*59,841	*53,672		
Community trusts or components	*8	*2,389	20	11,690	31	2,889	96	5,288	65	7,962	96	257,790	254,762		
Government instrumentalities, or agencies	*7	*1,448	1	297	20	10,540	129	36,935	84	37,112	133	579,158	186,358		
Testing products for public safety			1	48	1	37,431	*15	*4,742	*7	*4,825	*15	*45,042	*37,819		
Consumer interest groups	*15	*669	365	10,320	*27	*3,538	50	492	*23	*917	51	18,406	8,009		
Veterans activities	3,281	85,378	3,479	80,206	3,479	80,206	4,912	16,792	3,055	27,718	4,912	368,411	312,378		
Patriotic activities	92	2,820	*26	*1,158	80	6,733	198	47	46	803	201	20,102	15,248		
Nonexempt trusts	*2	*88	*3	*4,460	*3	*150	*3	*91	1	134	*3	*4,851	*4,680		
Domestic organizations with activities outside U.S.	*8	*1,749	1	1,120	*10	*1,827	27	492	*19	*988	27	19,879	14,899		
Foreign organizations					5	619	5	*3,448	6	3,883	15	66,164	52,968		
Title holding corporations	38	7,373	85	45,004	489	119,960	989	13,368	414	25,215	1,185	911,271	406,361		
Prevention of cruelty to animals	59	1,681	55	16,771	167	11,403	263	7,067	263	9,090	384	143,473	133,114		
Achievement prizes or awards	*3	*97			97	*3,561	263	263	123	434	285	7,289	5,455		
Erection or maintenance of public buildings or works	40	26,013	*5	*6,181	39	7,915	143	16,765	123	23,312	157	622,022	87,209		
Catereries, restaurants, snack bars, food services, and like organizations	25	1,810	1	289	38	15,879	50	1,661	42	1,953	50	30,111	19,688		
Thrift shops, retail outlets, and like organizations	120	32,472	3	3,163	82	12,563	123	3,829	76	5,268	123	47,777	20,573		
Book, gift or supply stores															
Advertising															
Associations of employees			*2	*80	*9	*289	55	188	*39	*393	55	4,784	3,988		
Loans or credit reporting															
Endowment funds or financial services	1	1,516	*11	*14,915	*8	*408									
Indian (tribe, culture, and like groups)	1	1,516	*7	*3											
Traffic or tariff activities	*3	*603	*3	*1	*5	*1,053	*17	*134	*12	*201	*17	*3,047	*1,744		
No activity reported	10,451	1,649,023	2,863	1,914,457	20,096	3,316,672	50,511	671,443	31,943	1,015,680	51,026	25,152,654	12,874,108		

\* Estimate should be used with caution because of the small number of returns on which it is based.

<sup>1</sup> Less than \$500.

NOTE: Detail may not add to total because of rounding.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Major activity and size of total receipts	Total returns		Total receipts		Receipts from—			All other sources			Total deductions			Expenses attributable to contributions, gifts, and grants paid			Deductions for—		
	(1)	(2)	(3)	(4)	Gross dues and assessments		Gross contributions, gifts, and grants		(7)	(8)	(9)	(10)	Amount		(11)	(12)	Amount		(14)
					Number of returns	Amount	Number of returns	Amount					Number of returns	Amount			Number of returns	Amount	
<b>All Activities</b>																			
<b>Total</b>	220,187	114,890,104	140,402	19,424,280	107,952	20,594,693	192,300	74,901,115	217,727	111,273,373	23,132	1,644,869	177,140	64,880,429					
Under \$10,000	41,120	303,954	31,898	118,874	18,814	46,261	32,400	138,716	38,567	282,524	4,891	8,482	29,545	162,837					
\$10,000 under \$25,000	55,925	907,685	38,923	342,122	25,427	168,798	47,389	388,758	56,578	900,979	5,058	23,692	46,092	615,721					
\$25,000 under \$50,000	54,732	1,243,236	29,693	426,226	16,065	270,464	30,728	548,536	34,517	1,200,839	3,360	33,888	28,735	812,120					
\$50,000 under \$100,000	28,693	2,118,856	18,788	672,320	14,274	474,662	26,026	951,874	29,553	2,019,121	2,624	24,890	1,352,142						
\$100,000 under \$250,000	26,983	4,213,306	14,739	1,142,065	14,274	1,168,857	24,516	1,902,391	26,640	4,001,308	2,946	12,181	22,240	2,680,232					
\$250,000 under \$500,000	12,763	4,506,687	6,183	1,116,442	7,137	1,309,948	11,942	2,080,284	12,740	4,383,969	1,599	131,916	10,506	2,965,534					
\$500,000 under \$1,000,000	8,181	5,767,261	3,724	1,289,086	4,759	1,597,719	7,722	2,870,453	8,171	5,497,908	1,011	121,453	6,602	3,535,528					
\$1,000,000 under \$5,000,000	8,184	17,390,433	2,758	4,126,288	7,660	10,770,099	8,169	16,439,320	11,142	33,593,067	6,283	9,504,743	6,283	9,504,743					
\$5,000,000 under \$10,000,000	1,368	9,506,397	289	897,457	981	1,810,180	1,333	6,868,756	1,356	9,052,459	215	78,290	1,003	4,949,009					
\$10,000,000 or more	1,666	68,350,393	329	10,985,631	1,240	9,573,519	1,654	48,371,246	1,666	67,494,900	288	744,303	1,244	40,282,556					
<b>Total</b>	6,178	1,238,363	1,288	43,358	5,371	569,111	4,519	625,863	6,063	1,141,139	1,430	45,903	5,022	669,336					
<b>Religious Activities</b>																			
<b>Total</b>	856	6,163	*240	3,340	*695	*3,340	*515	*2,583	*771	*5,742	*171	*1,116	*514	19,377					
Under \$10,000	1,964	33,340	282	2,374	1,706	22,632	1,260	8,334	1,964	30,965	529	4,181	1,660	21,819					
\$10,000 under \$25,000	1,073	37,714	212	2,656	892	803	22,140	10,073	35,214	3,281	3,984	923	24,207						
\$25,000 under \$50,000	910	64,254	138	3,352	843	38,760	706	22,141	60,386	105,953	188	745	43,020						
\$50,000 under \$100,000	711	113,360	114	4,985	644	63,076	619	45,289	105,953	156,963	146	5,869	613	73,529					
\$100,000 under \$250,000	307	108,362	57	2,837	277	56,236	274	49,289	103,185	133,185	93	9,402	257	58,403					
\$250,000 under \$500,000	177	123,933	25	1,631	160	56,368	168	60,923	111,779	33	33	196	79,880						
\$500,000 under \$1,000,000	147	305,052	30	16,784	134	135,436	142	152,772	273,554	43	10,085	124	167,812						
\$1,000,000 under \$5,000,000	17	114,176	1	5,489	16	56,984	16	96,274	96,274	4	1,129	16	64,743						
\$5,000,000 under \$10,000,000	16	332,009	-	-	14	111,651	16	220,359	318,114	5	3,485	12	128,547						
\$10,000,000 or more																			
<b>Total</b>	19,109	19,065,348	9,285	436,296	10,996	5,291,802	17,236	13,337,247	18,891	18,248,379	2,581	174,903	15,192	13,902,242					
Under \$10,000	3,084	20,968	1,968	5,800	1,296	3,691	2,826	11,476	2,912	19,041	*255	*56	11,245						
\$10,000 under \$25,000	5,086	61,668	2,955	24,767	2,208	13,394	4,483	43,306	5,081	77,561	652	3,337	49,314						
\$25,000 under \$50,000	3,027	107,975	1,587	29,243	1,803	53,123	2,693	53,123	3,021	106,613	369	3,071	74,063						
\$50,000 under \$100,000	2,526	176,043	1,285	46,519	1,345	36,988	2,245	92,536	2,520	170,476	272	1,915	2,046						
\$100,000 under \$250,000	1,972	316,559	676	45,849	1,446	115,391	1,690	156,319	1,967	267,122	371	7,772	1,369						
\$250,000 under \$500,000	1,153	417,460	340	41,443	926	135,086	1,094	240,900	1,153	394,989	178	10,582	874						
\$500,000 under \$1,000,000	853	597,882	234	54,795	725	184,887	822	358,200	852	555,118	175	12,368	730						
\$1,000,000 under \$5,000,000	996	2,266,890	166	86,391	879	86,050	975	1,696,448	994	2,136,914	242	40,941	897						
\$5,000,000 under \$10,000,000	193	1,329,892	20	49,559	173	1,001,590	191	1,232,725	192	1,232,725	54	12,465	173						
\$10,000,000 or more	219	13,750,013	14	49,930	205	3,914,765	217	9,785,318	219	13,266,406	53	81,965	203	10,429,949					
<b>Total</b>	9,032	2,198,595	5,244	89,450	6,853	674,577	8,204	1,432,568	8,848	2,052,442	1,437	30,411	7,023	631,342					
Under \$10,000	1,908	14,013	1,539	5,628	1,051	1,916	1,565	6,469	1,737	13,787	*171	*311	1,480						
\$10,000 under \$25,000	2,694	45,015	1,484	24,718	2,105	24,718	2,418	26,013	2,694	42,705	426	1,737	23,353						
\$25,000 under \$50,000	1,422	50,135	791	17,559	1,088	17,559	1,341	26,013	1,415	45,913	227	2,205	28,547						
\$50,000 under \$100,000	1,114	78,803	574	6,476	409	27,261	1,057	44,875	1,114	74,384	188	2,296	44,516						
\$100,000 under \$250,000	923	144,806	448	11,392	827	60,624	877	72,780	923	131,261	150	3,158	80,214						
\$250,000 under \$500,000	400	139,899	177	9,103	337	56,630	346	74,165	395	128,760	106	3,783	312						
\$500,000 under \$1,000,000	258	179,138	105	7,096	223	71,278	246	100,162	258	162,860	56	3,682	75,380						
\$1,000,000 under \$5,000,000	243	485,325	116	15,154	221	277,079	242	277,079	242	427,676	80	7,355	222,503						
\$5,000,000 under \$10,000,000	39	269,218	16	15,327	36	85,111	38	163,780	39	248,089	16	2,418	112,019						
\$10,000,000 or more	33	793,244	14	6,328	33	144,459	33	642,456	33	777,187	17	3,468	243,040						

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

	Total returns (1)	Total receipts (2)		Gross dues and assessments (3)		Gross contributions, gifts, and grants (4)		All other sources (5)		Total deductions (6)		Expenses attributable to contributions, gifts, and grants paid (7)		Disbursements for exempt purposes (8)	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>Other Instruction and Training Activities</b>															
Total	5,217	1,412,047	3,125	300,391	3,179	524,694	4,404	586,992	5,217	1,368,589	753	59,872	4,651	998,638	
Under \$10,000	*772	*5,207	*429	*1,792	*515	*1,853	*428	*1,572	*772	*5,096	*86	*50	*686	*3,830	
\$10,000 under \$25,000	1,538	8,058	1,110	8,058	881	6,014	1,436	10,753	1,538	55,995	*204	*212	1,387	49,306	
\$25,000 under \$50,000	914	32,309	533	9,107	519	11,298	784	11,904	914	31,098	154	2,057	775	21,422	
\$50,000 under \$100,000	891	49,500	409	16,042	436	17,748	607	15,710	891	50,733	121	1,840	640	39,006	
\$100,000 or more	646	105,458	345	27,343	381	41,808	573	36,307	646	99,959	73	4,514	574	73,586	
\$250,000 under \$500,000	294	102,602	136	26,039	186	41,496	255	35,067	294	96,989	43	2,982	258	72,542	
\$500,000 under \$1,000,000	160	110,043	72	18,918	107	45,509	147	45,616	160	103,612	28	5,907	145	73,678	
\$1,000,000 under \$5,000,000	163	336,713	76	46,906	125	141,022	156	148,785	163	309,346	33	10,647	149	208,108	
\$5,000,000 under \$10,000,000	22	151,592	9	46,792	17	65,636	22	75,177	22	136,270	4	1,189	22	91,101	
\$10,000,000 or more	17	483,793	6	135,372	12	192,321	16	206,100	17	479,471	7	30,195	15	364,050	
<b>Health Services and Related Activities</b>															
Total	14,231	41,296,766	4,219	7,774,363	11,433	3,119,262	12,980	30,495,120	14,184	40,791,297	2,194	214,674	10,959	22,208,322	
Under \$10,000	*600	*4,417	*258	*539	*513	*1,981	*512	*1,897	*598	*3,906	—	—	*3,778	—	
\$10,000 under \$25,000	2,462	42,522	1,054	5,020	1,857	19,941	2,037	17,560	2,462	39,728	403	441	2,055	28,148	
\$25,000 under \$50,000	1,488	53,555	651	4,190	1,182	24,891	1,329	24,474	1,488	70,139	281	2,665	1,269	53,123	
\$50,000 under \$100,000	1,645	121,813	584	7,242	1,358	58,645	1,413	55,926	1,639	115,905	288	16,623	1,377	75,925	
\$100,000 under \$250,000	2,282	369,736	707	21,153	1,839	160,392	2,102	188,192	2,278	348,484	410	16,623	1,828	220,112	
\$250,000 under \$500,000	1,401	504,178	321	30,819	1,117	175,671	1,339	297,698	1,399	484,310	194	14,844	1,061	290,337	
\$500,000 under \$1,000,000	1,254	896,222	233	52,111	1,029	171,903	1,201	572,207	1,254	869,752	175	22,751	868	496,121	
\$1,000,000 under \$5,000,000	1,824	4,165,544	245	170,434	1,477	752,477	1,772	3,242,643	1,819	3,994,890	230	80,788	1,140	1,884,293	
\$5,000,000 under \$10,000,000	491	3,543,067	57	102,899	414	302,742	491	3,137,426	491	3,418,762	73	15,849	284	1,497,030	
\$10,000,000 or more	784	31,579,701	109	7,379,975	647	1,350,620	784	22,867,106	784	31,365,520	130	56,124	499	17,659,457	
<b>Scientific Research Activities</b>															
Total	656	1,469,474	364	156,784	482	471,129	500	861,561	654	1,418,625	65	9,720	592	961,323	
Under \$10,000	*85	*489	*75	*102	*85	*455	—	—	*85	*242	—	—	*85	*242	
\$10,000 under \$25,000	*100	*1,642	*33	*686	*50	*289	*75	*350	*100	*1,690	—	—	*100	*1,342	
\$25,000 under \$50,000	77	2,957	33	686	64	1,302	64	990	77	2,647	—	—	77	2,148	
\$50,000 under \$100,000	91	6,924	40	2,231	65	2,756	84	1,937	91	5,458	—	—	91	3,600	
\$100,000 or more	97	15,719	40	2,855	74	4,620	90	8,244	97	14,515	—	—	78	8,041	
\$250,000 under \$500,000	53	18,639	14	2,585	40	9,078	50	6,976	53	79,557	—	—	42	72,083	
\$500,000 under \$1,000,000	43	30,421	19	4,432	33	17,615	39	8,374	43	28,391	—	—	36	19,169	
\$1,000,000 under \$5,000,000	70	195,095	29	28,057	52	47,909	68	79,129	69	150,187	—	—	64	92,627	
\$5,000,000 under \$10,000,000	12	91,262	3	15,244	9	34,091	10	41,927	12	85,820	—	—	10	50,163	
\$10,000,000 or more	28	1,166,325	7	99,678	23	353,014	28	713,634	27	1,050,118	—	—	23	651,908	
<b>Business and Professional Organizations</b>															
Total	13,894	3,139,525	12,718	1,685,548	3,956	165,539	11,768	1,288,436	13,753	3,127,951	386	120,655	12,150	2,073,488	
Under \$10,000	2,399	18,775	2,313	8,840	941	2,140	1,628	7,795	2,399	17,093	—	—	2,056	8,723	
\$10,000 under \$25,000	3,282	54,825	2,931	35,315	861	2,833	16,677	16,677	3,282	54,658	—	—	2,904	39,548	
\$25,000 under \$50,000	2,591	83,387	2,368	63,328	772	6,745	2,303	23,313	2,591	91,078	—	—	2,200	70,871	
\$50,000 under \$100,000	2,255	161,270	2,071	108,304	565	10,748	2,041	42,218	2,255	154,440	—	—	1,973	122,252	
\$100,000 or more	1,628	280,424	1,682	183,818	468	18,879	1,739	77,727	1,628	268,132	—	—	1,625	209,166	
\$250,000 under \$500,000	717	249,484	569	149,484	151	17,680	687	82,645	717	236,568	—	—	638	170,133	
\$500,000 under \$1,000,000	372	260,210	307	157,112	195	17,139	382	85,959	372	252,367	—	—	338	186,113	
\$1,000,000 under \$5,000,000	294	560,315	286	332,791	75	33,514	286	224,011	294	532,925	—	—	264	393,583	
\$5,000,000 under \$10,000,000	31	247,540	35	136,141	13	21,191	37	86,207	31	239,193	—	—	34	169,633	
\$10,000,000 or more	29	1,213,296	26	536,740	5	34,670	29	639,885	29	1,260,496	—	—	28	713,477	

Footnotes at end of table.

**Organizations Exempt From Income Tax, 1975**  
**Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued**

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

Major activity and size of total receipts	Total returns		Total receipts		Receipts from—			All other sources			Total deductions			Deductions for—			
	(1)	(2)	Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Total deductions		Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes				
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
<b>Farming and Related Activities</b>																	
Total	2,806	37,831	2,436	125,291	434	14,277	2,530	188,063	2,799	310,364	150	1,824	2,385	196,730			
Under \$10,000	*516	*4,080	*430	*3,249	*201	*167	*344	*630	*516	*3,645	*86	*541	*344	*2,222			
\$10,000 under \$25,000	856	8,001	613	8,001	68	433	806	5,658	856	13,298	*206	*30	755	8,856			
\$25,000 under \$50,000	650	12,701	322	12,473	59	*898	379	9,455	643	21,468	*6	*1	585	13,618			
\$50,000 under \$100,000	385	26,654	179	11,759	77	4,352	220	23,913	385	34,153	*16	*485	326	15,845			
\$100,000 under \$250,000	229	34,992	117	11,759	16	*2,879	59	11,844	229	21,818	*6	*277	206	20,519			
\$250,000 under \$500,000	62	22,394	41	7,660	10	3,090	46	17,825	62	31,921	3	92	57	15,570			
\$500,000 under \$1,000,000	47	33,670	33	12,755	3	2,660	51	69,235	47	96,175	3	—	43	22,027			
\$1,000,000 under \$5,000,000	52	102,135	29	30,220	3	—	7	24,790	52	46,110	—	—	48	52,043			
\$5,000,000 under \$10,000,000	8	50,404	7	25,614	—	—	1	16,039	8	16,801	—	—	9	28,717			
\$10,000,000 or more	1	16,898	1	858	—	—	1	—	1	16,801	—	—	1	16,312			
<b>Mutual Organizations</b>																	
Total	4,142	3,750,842	1,311	188,653	214	35,058	3,898	3,547,131	4,141	3,318,518	21	11,929	2,783	873,808			
Under \$10,000	*5,664	*5,664	*257	*780	*85	*2	*685	*4,782	*771	*4,803	—	—	*428	*2,280			
\$10,000 under \$25,000	9,592	23,710	219	4,606	*25	*56	470	5,157	9,592	8,176	—	—	428	5,927			
\$25,000 under \$50,000	683	43,334	191	8,769	*25	*235	506	18,778	683	19,367	—	—	479	11,368			
\$50,000 under \$100,000	615	79,454	164	15,795	26	2,779	509	34,535	615	39,752	*6	*236	468	24,851			
\$100,000 under \$250,000	523	80,971	48	6,737	10	802	223	60,881	523	67,723	*9	*475	389	42,778			
\$250,000 under \$500,000	223	142,356	34	10,102	14	6,484	188	73,832	223	73,832	1	—	156	38,896			
\$500,000 under \$1,000,000	197	210,270	53	21,070	14	6,484	429	125,443	197	128,028	1	767	134	57,507			
\$1,000,000 under \$5,000,000	66	462,504	10	77,009	3	5,209	65	336,225	66	430,788	4	4,839	241	235,190			
\$5,000,000 under \$10,000,000	55	1,884,087	8	12,760	2	12,760	54	1,794,318	55	1,583,367	—	—	33	125,142			
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	27	329,870			
<b>Employee or Membership Benefit Organizations</b>																	
Total	36,194	12,914,039	32,245	4,693,916	10,823	1,781,883	31,397	6,438,233	35,768	12,911,276	1,753	32,022	31,948	9,113,395			
Under \$10,000	6,882	51,586	6,539	33,249	2,429	3,025	4,947	15,310	6,815	48,169	*598	*686	4,988	33,640			
\$10,000 under \$25,000	9,255	146,901	8,618	98,069	2,564	8,362	7,417	39,469	9,154	140,664	554	2,231	6,241	111,738			
\$25,000 under \$50,000	5,341	194,262	4,719	116,283	1,404	12,396	4,802	65,563	5,317	187,070	232	1,895	4,777	147,505			
\$50,000 under \$100,000	5,060	364,175	4,571	209,475	1,569	22,591	4,810	132,108	5,040	347,773	120	1,362	4,706	265,915			
\$100,000 under \$250,000	4,846	766,853	4,184	426,081	1,480	57,042	4,692	283,729	4,840	737,810	133	2,839	4,574	577,190			
\$250,000 under \$500,000	2,293	777,082	1,856	468,179	597	80,382	2,175	228,521	2,225	783,756	60	3,884	2,149	642,046			
\$500,000 under \$1,000,000	1,230	862,938	948	487,533	333	116,220	1,215	259,126	1,230	841,708	22	1,870	1,197	725,657			
\$1,000,000 under \$5,000,000	1,063	2,411,471	684	966,098	332	457,606	1,056	787,771	1,063	2,175,741	24	9,804	1,033	1,820,442			
\$5,000,000 under \$10,000,000	132	2,807,301	66	300,081	59	231,005	130	376,234	132	900,447	4	175	132	891,707			
\$10,000,000 or more	152	6,801,464	80	1,557,827	66	783,254	150	4,250,363	152	6,668,138	6	7,457	149	4,097,553			
<b>Sports, Athletic, Recreational and Social Activities</b>																	
Total	12,883	2,694,025	11,096	826,446	4,237	144,123	11,958	1,123,483	12,763	2,042,681	711	11,416	9,037	728,613			
Under \$10,000	2,583	19,147	2,068	3,359	1,115	3,707	2,154	10,081	2,497	19,466	*344	*302	1,552	8,777			
\$10,000 under \$25,000	3,417	53,964	3,016	25,510	1,284	3,611	3,267	24,642	3,417	50,072	*76	*65	2,862	32,465			
\$25,000 under \$50,000	2,009	79,663	1,692	29,836	637	7,298	1,830	35,529	2,009	69,861	97	1,033	1,462	37,327			
\$50,000 under \$100,000	1,631	113,346	1,403	47,084	488	11,540	1,535	105,380	1,617	105,380	84	1,033	1,185	56,680			
\$100,000 under \$250,000	1,299	205,092	1,100	70,093	426	25,647	1,256	108,352	1,299	196,063	66	1,530	885	93,953			
\$250,000 under \$500,000	725	259,914	658	107,314	128	17,722	708	134,878	725	253,816	*18	*1,171	437	99,281			
\$500,000 under \$1,000,000	754	543,484	713	221,844	103	29,635	743	292,004	754	537,228	15	3,448	407	167,698			
\$1,000,000 under \$5,000,000	10	750,396	436	306,770	50	35,276	454	469,350	10	734,015	12	3,208	210	206,323			
\$5,000,000 under \$10,000,000	45	61,909	9	13,105	5	9,432	10	36,372	45	56,540	7	—	7	24,337			
\$10,000,000 or more	1	14,121	1	532	1	—	1	13,533	1	16,201	—	—	—	—			

Footnotes at end of table.

**Organizations Exempt From Income Tax, 1975**  
**Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Major activity and size of total receipts	Total returns		Total receipts		Receipts from—			All other sources			Total deductions			Deductions for—			
	(1)	(2)	Gross dues and assessments		Gross contributions, gifts, and grants		Number of returns										
			Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	
<b>Youth Activities</b>																	
Total	8,131	1,723,028	4,483	102,958	6,470	701,185	7,405	620,883	8,131	1,626,489	1,295	41,555	6,836	1,077,571			
Under \$10,000	1,740	13,303	1,372	3,136	1,140	3,136	1,482	7,022	1,740	11,796	*258	*488	1,311	6,811			
\$10,000 under \$25,000	1,432	24,779	678	2,560	1,004	9,026	1,332	14,193	1,432	22,537	*125	*1,612	2,230	14,748			
\$25,000 under \$50,000	1,372	49,704	657	6,258	1,019	21,389	1,222	22,076	1,372	46,903	151	909	1,163	32,509			
\$50,000 under \$100,000	953	71,607	485	7,898	811	35,300	965	25,408	953	66,411	119	4,068	877	51,763			
\$100,000 under \$250,000	1,224	198,129	627	21,382	1,144	101,495	1,144	101,495	1,224	189,880	231	5,068	1,075	140,769			
\$250,000 under \$500,000	756	270,640	358	30,367	731	131,416	727	108,856	756	255,073	202	8,057	698	198,125			
\$500,000 under \$1,000,000	369	258,923	157	20,456	358	122,915	355	111,581	369	237,972	106	7,511	338	168,989			
\$1,000,000 under \$5,000,000	261	491,585	138	60,084	258	189,308	255	239,193	261	452,977	89	11,753	224	295,316			
\$5,000,000 under \$10,000,000	15	97,733	4	1,451	15	66,117	14	66,117	15	96,154	10	1,330	14	57,187			
\$10,000,000 or more	9	248,625	7	34,386	9	54,034	9	160,205	9	246,797	4	679	8	113,352			
<b>Conservation, Environmental and Beautification Activities</b>																	
Total	1,206	226,221	731	37,338	821	112,910	1,104	77,973	1,199	188,400	164	8,682	1,135	120,957			
Under \$10,000	*85	*539	—	—	*85	*87	*85	*451	*85	*563	—	—	*85	*234			
\$10,000 under \$25,000	503	8,247	328	2,707	251	1,528	453	4,013	503	9,928	*26	*113	503	8,314			
\$25,000 under \$50,000	235	8,250	173	2,080	172	2,689	223	3,481	235	7,552	*58	*116	215	5,071			
\$50,000 under \$100,000	179	12,347	104	1,750	147	6,786	159	3,611	172	9,231	*19	*101	153	6,389			
\$100,000 under \$250,000	110	17,087	75	3,311	90	7,197	94	6,578	110	14,494	25	702	96	8,844			
\$250,000 under \$500,000	33	12,325	*20	*2,375	27	6,041	33	3,909	33	10,926	*19	*1,885	25	5,081			
\$500,000 under \$1,000,000	31	22,665	15	3,417	21	11,349	20	7,900	31	19,996	7	800	29	13,593			
\$1,000,000 under \$5,000,000	24	51,973	12	6,670	21	22,735	23	20,568	24	47,832	7	2,289	23	28,606			
\$5,000,000 under \$10,000,000	2	14,292	1	1,928	2	9,139	2	5,226	2	11,931	1	1,540	2	6,551			
\$10,000,000 or more	4	80,495	3	13,099	4	45,359	3	22,058	4	57,861	2	1,456	4	38,273			
<b>Housing Activities</b>																	
Total	1,903	505,910	279	24,482	842	104,579	1,847	376,869	1,902	518,185	125	13,257	1,149	275,000			
Under \$10,000	*86	*571	*86	*332	*86	*198	*86	*453	*86	*453	—	—	*86	*453			
\$10,000 under \$25,000	253	4,265	*50	*1,011	*177	*983	253	3,945	253	3,945	*25	*93	*162	*2,987			
\$25,000 under \$50,000	186	7,076	*18	*484	*59	*1,103	173	5,488	186	7,342	*14	*67	110	4,680			
\$50,000 under \$100,000	288	20,456	*50	*1,311	104	10,652	282	17,226	288	22,135	*19	*54	178	10,628			
\$100,000 under \$250,000	543	93,018	43	1,957	161	10,652	524	80,409	543	101,279	33	1,926	290	49,190			
\$250,000 under \$500,000	341	118,294	*3	—	130	16,499	331	101,794	341	128,164	*20	*1,766	210	71,987			
\$500,000 under \$1,000,000	131	88,423	14	3,537	68	12,624	125	72,262	130	83,346	6	451	72	44,318			
\$1,000,000 under \$5,000,000	4	28,668	2	8,572	52	32,496	68	87,625	70	117,916	6	3,300	46	54,059			
\$5,000,000 under \$10,000,000	1	16,457	1	7,818	4	14,431	4	6,409	4	28,552	1	4,929	4	23,258			
\$10,000,000 or more	1	16,457	1	350	1	13,632	1	2,276	1	16,051	1	600	1	13,921			
<b>Inner City or Community Activities</b>																	
Total	11,195	980,741	8,009	101,703	6,469	561,269	9,935	297,687	11,156	883,101	1,582	65,288	8,763	626,997			
Under \$10,000	3,887	26,398	3,215	10,362	2,101	3,029	2,778	13,007	3,387	24,281	*598	*1,047	2,874	10,441			
\$10,000 under \$25,000	3,859	62,401	3,432	16,310	2,066	9,074	3,709	35,016	3,854	59,904	479	2,558	3,475	32,454			
\$25,000 under \$50,000	1,596	54,974	1,068	12,816	730	11,610	1,467	30,549	1,596	51,521	146	615	1,405	30,116			
\$50,000 under \$100,000	1,012	71,402	650	15,290	519	19,459	945	36,653	999	64,678	132	2,847	872	41,245			
\$100,000 under \$250,000	773	117,086	277	12,298	591	62,162	652	42,626	773	111,035	138	7,172	647	76,727			
\$250,000 under \$500,000	269	89,849	86	7,785	210	57,357	183	24,707	269	85,784	40	5,888	228	64,704			
\$500,000 under \$1,000,000	150	103,652	41	6,154	119	68,648	104	26,850	149	96,726	26	6,823	131	75,911			
\$1,000,000 under \$5,000,000	130	234,089	19	7,967	117	178,815	85	47,318	130	221,544	31	30,434	114	159,143			
\$5,000,000 under \$10,000,000	12	83,784	2	17,748	11	61,048	6	21,988	12	78,962	2	7,903	10	63,347			
\$10,000,000 or more	7	137,094	2	8,053	5	110,068	6	18,974	7	88,645	—	—	7	72,907			

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

Major activity and size of total receipts	Total returns		Total receipts		Receipts from—				All other sources		Total deductions		Expenses attributable to contributions, gifts, and grants paid		Deductions for—	
	(1)	(2)	Gross dues and assessments		Gross contributions, gifts, and grants		Number of returns		Amount		(9)	(10)	(11)	(12)	(13)	(14)
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
<b>Civil Rights Activities</b>																
Total	316	81,205	143	12,835	303	61,091	282	7,278	316	78,184	81	7,402	285	65,642		
Under \$10,000	*125	*2,674	*75	*321	*25	*1,052	*25	*1,301	*125	*2,514	*25	*14	*125	*2,391		
\$10,000 under \$25,000	*37	*1,155	*25	*194	*37	*836	*25	*125	*37	*1,147	*13	*84	*37	*804		
\$25,000 under \$50,000	*55	*3,621	*13	*467	*45	*2,663	*36	*490	*55	*3,552	*19	*722	*36	*2,136		
\$50,000 under \$100,000	48	7,593	*15	*901	45	5,881	35	811	48	7,418	*10	*236	48	7,067		
\$100,000 under \$250,000	*21	*7,789	*7	*578	*21	*6,543	*18	*669	*21	*7,543	*5	*64	*21	*6,804		
\$250,000 under \$500,000	13	9,678	3	1,453	12	7,279	8	947	13	9,350	4	1,055	12	7,726		
\$500,000 under \$1,000,000	15	31,532	4	8,363	13	22,281	12	889	15	29,676	4	4,247	14	25,329		
\$1,000,000 under \$5,000,000	2	17,163	1	559	2	14,557	2	2,046	2	16,732	1	978	2	13,384		
\$5,000,000 under \$10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Litigation and Legal Aid Activities</b>																
Total	309	109,598	30	5,382	289	84,638	135	9,577	309	105,858	27	7,895	280	94,278		
Under \$10,000	*34	*1,297	*7	*134	*34	*1,056	*20	*106	*34	*1,287	*7	*221	*21	*825		
\$10,000 under \$25,000	79	6,044	*6	*35	75	5,486	*19	*523	75	6,020	*3	*667	79	5,991		
\$25,000 under \$50,000	76	12,710	*4	*439	67	11,073	34	1,198	76	12,031	*3	*667	68	10,545		
\$50,000 under \$100,000	62	21,932	*3	*93	62	19,729	29	2,201	62	21,471	*8	*1,204	57	19,368		
\$100,000 under \$250,000	36	25,646	3	23	32	21,178	13	4,442	36	24,501	6	2,025	33	21,453		
\$250,000 under \$500,000	21	33,557	7	4,746	20	27,711	13	1,097	21	32,135	3	3,779	21	27,684		
\$500,000 under \$1,000,000	1	8,412	-	-	1	8,402	1	10	1	8,412	-	-	1	8,412		
\$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Legislative and Political Activities</b>																
Total	229	30,536	142	15,777	76	10,485	177	4,274	229	28,531	45	1,384	185	24,567		
Under \$10,000	*51	*906	*26	*292	-	-	*25	*613	*51	*881	-	-	*51	*881		
\$10,000 under \$25,000	71	2,421	*31	*815	*44	*690	*57	*916	71	2,126	*25	*301	66	*1,205		
\$25,000 under \$50,000	45	5,862	*45	*1,759	*6	*323	*45	*879	45	*2,504	*6	*66	42	*1,921		
\$50,000 under \$100,000	39	5,886	25	2,632	*17	*1,736	32	1,519	39	4,803	*11	*263	37	3,260		
\$100,000 under \$250,000	*9	*2,995	*7	*2,085	*6	*682	*9	*188	*9	*3,130	1	73	*9	*3,026		
\$250,000 under \$500,000	7	4,596	7	4,506	2	4,725	6	21	7	4,246	1	359	7	4,173		
\$500,000 under \$1,000,000	2	6,081	1	3,689	1	2,348	1	44	2	4,974	1	355	2	4,808		
\$1,000,000 under \$5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$5,000,000 under \$10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Advocacy</b>																
Total	778	103,091	388	7,510	695	62,187	594	33,393	778	102,034	88	3,188	688	68,710		
Under \$10,000	*256	*1,893	*170	*194	*256	*1,080	*286	*620	*256	*2,922	*26	-	*171	*2,406		
\$10,000 under \$25,000	104	3,021	*59	*801	*151	*1,746	*101	*357	104	3,127	*12	*63	98	*3,125		
\$25,000 under \$50,000	69	4,843	36	2,345	*48	*2,259	*41	*715	69	4,658	*7	*87	62	*3,337		
\$50,000 under \$100,000	106	16,042	36	2,345	88	11,221	69	2,476	106	15,104	28	1,678	95	*3,352		
\$100,000 under \$250,000	38	14,144	*9	*544	33	8,603	30	4,997	38	13,265	*7	*134	38	12,422		
\$250,000 under \$500,000	15	9,801	2	558	15	15,150	13	2,682	15	9,516	6	1,102	15	7,024		
\$500,000 under \$1,000,000	11	17,973	2	801	11	13,870	9	3,302	11	15,294	2	1,112	9	10,336		
\$1,000,000 under \$5,000,000	2	15,562	1	161	2	14,676	2	16,064	2	15,482	-	-	2	14,756		
\$5,000,000 under \$10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

Major activity and size of total receipts	Total returns		Total receipts		Gross dues and assessments		Gross contributions, gifts, and grants		All other sources		Total deductions		Expenses attributable to contributions, gifts, and grants paid		Disbursements for exempt purposes	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Deductions for—	
															Number of returns	Amount
<b>Other Activities Directed to Individuals</b>																
<b>Total</b>	5,901	1,827,888	1,477	23,233	5,180	1,487,580	4,654	417,071	5,680	1,911,023	784	65,555	4,844	1,543,091		
Under \$10,000	514	4,315	171	59	429	2,413	428	1,843	514	4,161	—	—	428	2,861		
\$10,000 under \$25,000	1,137	18,990	377	1,158	879	6,639	911	9,183	1,137	18,912	51	162	537	12,452		
\$25,000 under \$50,000	987	36,233	292	2,169	873	19,095	789	15,029	973	35,513	154	2,215	729	22,799		
\$50,000 under \$100,000	1,238	90,742	275	3,505	1,113	55,203	1,001	32,033	1,238	86,062	185	3,648	1,000	65,548		
\$100,000 under \$250,000	1,010	160,716	210	5,604	938	109,759	775	45,353	1,005	154,370	169	10,040	847	117,765		
\$250,000 under \$500,000	508	182,831	74	2,296	486	126,760	395	53,775	508	175,390	102	17,694	416	130,129		
\$500,000 under \$1,000,000	275	192,831	51	1,061	266	139,036	202	53,735	273	181,682	55	9,609	243	140,208		
\$1,000,000 under \$5,000,000	203	367,631	22	6,744	197	280,523	126	80,424	203	350,443	48	33,638	175	267,803		
\$5,000,000 under \$10,000,000	15	108,069	3	227	15	83,657	12	24,215	15	103,065	5	2,444	15	85,218		
\$10,000,000 or more	14	765,408	2	411	14	663,524	13	101,473	14	822,016	5	6,095	14	698,307		
<b>Activities Directed to Other Organizations</b>																
<b>Total</b>	5,571	2,855,170	1,428	46,070	4,184	1,539,822	4,472	869,277	5,444	2,078,209	1,438	108,774	5,145	1,884,264		
Under \$10,000	1,114	8,337	514	1,919	858	2,773	885	3,646	1,029	6,649	172	635	1,029	5,943		
\$10,000 under \$25,000	1,131	17,883	302	836	917	7,140	654	7,140	1,061	16,377	251	871	1,131	11,990		
\$25,000 under \$50,000	824	29,461	208	2,896	552	15,896	654	10,670	678	27,084	238	901	769	22,085		
\$50,000 under \$100,000	685	48,126	189	3,671	445	24,294	609	21,171	673	49,158	152	3,312	643	33,227		
\$100,000 under \$250,000	751	119,508	117	5,102	580	76,661	674	37,745	748	112,584	231	5,144	712	83,691		
\$250,000 under \$500,000	398	138,621	44	6,373	331	93,422	375	38,826	396	127,389	145	7,148	374	95,625		
\$500,000 under \$1,000,000	267	186,757	35	11,567	218	250,250	292	187,082	267	179,706	88	6,979	254	130,942		
\$1,000,000 under \$5,000,000	295	601,838	31	11,567	255	393,209	282	187,082	295	531,564	120	21,401	286	381,179		
\$5,000,000 under \$10,000,000	53	355,868	5	1,208	46	254,576	53	94,644	53	337,025	4	12,880	53	258,624		
\$10,000,000 or more	53	1,347,761	1	1,208	46	947,335	49	369,218	53	1,268,662	27	51,468	53	964,657		
<b>Other Purposes and Activities</b>																
<b>Total</b>	9,380	1,531,057	5,725	96,968	4,567	283,112	9,206	1,170,978	9,284	1,386,555	1,247	31,197	7,158	637,947		
Under \$10,000	2,058	14,644	1,457	2,888	1,373	4,072	2,058	9,672	1,973	12,367	600	1,087	1,460	5,530		
\$10,000 under \$25,000	2,251	36,621	1,312	5,208	1,088	4,409	2,226	29,004	2,226	37,964	201	761	1,622	18,734		
\$25,000 under \$50,000	1,655	55,410	1,117	6,026	647	7,254	1,601	46,130	1,649	55,500	130	1,332	1,347	25,514		
\$50,000 under \$100,000	1,471	103,908	1,001	7,288	585	10,248	1,433	86,372	1,471	96,042	120	1,309	1,143	32,666		
\$100,000 under \$250,000	1,142	178,861	642	14,065	471	18,248	1,121	144,547	1,142	163,966	99	2,673	933	70,438		
\$250,000 under \$500,000	423	145,889	158	15,983	139	18,522	407	111,384	423	131,517	56	4,447	346	68,871		
\$500,000 under \$1,000,000	182	127,376	56	10,965	76	27,111	170	89,310	182	115,246	21	2,726	151	65,530		
\$1,000,000 under \$5,000,000	158	355,230	32	21,657	66	59,818	150	253,755	158	308,406	14	4,483	119	153,819		
\$5,000,000 under \$10,000,000	25	182,365	5	8,834	15	49,761	25	123,770	25	157,207	3	405	22	82,823		
\$10,000,000 or more	15	346,754	3	4,054	7	65,670	15	277,030	15	315,320	3	11,964	13	113,922		
<b>No Activity Reported</b>																
<b>Total</b>	51,026	15,884,998	33,390	2,559,458	20,078	2,382,379	43,197	10,973,152	49,998	15,213,553	4,985	557,145	37,852	7,776,254		
Under \$10,000	11,424	83,445	8,598	34,473	3,781	9,518	8,038	39,452	10,824	78,341	1,552	2,643	7,143	42,716		
\$10,000 under \$25,000	13,673	217,767	9,515	90,776	4,981	29,336	11,108	97,652	13,473	209,557	904	5,503	10,502	136,806		
\$25,000 under \$50,000	8,372	300,189	5,586	112,346	3,582	86,244	7,208	131,589	8,207	279,888	751	10,563	6,518	179,055		
\$50,000 under \$100,000	6,666	473,882	4,169	180,289	2,684	97,931	5,918	215,661	6,335	451,364	469	12,470	5,344	290,189		
\$100,000 under \$250,000	5,505	856,217	3,088	250,906	2,443	196,162	4,956	407,147	5,465	820,089	554	36,212	4,267	522,705		
\$250,000 under \$500,000	2,337	820,453	1,107	198,178	1,066	230,832	2,156	383,352	2,333	787,690	263	33,091	1,843	502,928		
\$500,000 under \$1,000,000	1,362	968,613	588	205,114	729	237,810	1,263	515,688	1,360	914,485	149	22,097	1,049	562,962		
\$1,000,000 under \$5,000,000	1,269	2,704,059	364	333,443	654	513,020	1,190	1,857,631	1,255	2,543,454	126	45,154	906	1,341,571		
\$5,000,000 under \$10,000,000	189	1,361,542	31	136,113	122	173,296	193	1,090,133	198	1,300,072	16	5,929	121	552,269		
\$10,000,000 or more	229	8,108,784	44	1,077,820	146	806,127	228	6,224,837	228	7,828,613	21	383,485	159	3,645,054		

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

Major activity and size of total receipts	Deductions for—Continued										Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses		Other expenses		Net income (less deficit)		Net income		Total assets						
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)				
<b>All Activities</b>																	
Total	49,271	9,566,860	14,986	13,617,458	87,883	20,383,748	217,871	3,616,732	138,948	6,643,504	220,197	176,286,448	100,581,377				
Under \$10,000	8,907	20,780	1,591	3,808	19,935	86,636	40,863	21,329	25,993	46,017	41,120	753,124	695,279				
\$10,000 under \$25,000	11,881	61,348	2,528	13,735	20,348	186,476	55,072	6,707	34,713	105,372	53,623	1,739,335	1,380,068				
\$25,000 under \$50,000	7,147	90,929	1,581	18,356	13,085	245,542	34,969	44,397	21,644	140,056	34,732	2,315,281	1,615,201				
\$50,000 under \$100,000	1,376	179,467	1,710	39,687	11,775	401,206	17,793	99,733	18,799	210,823	29,663	3,814,122	2,522,046				
\$100,000 under \$250,000	6,646	327,680	1,915	94,777	9,941	767,441	26,354	211,966	16,968	403,647	26,683	7,343,559	4,355,306				
\$250,000 under \$500,000	2,952	299,759	1,355	136,230	4,858	850,531	12,965	122,715	8,000	378,966	12,763	8,508,107	4,955,690				
\$500,000 under \$1,000,000	2,184	449,666	1,343	239,412	3,320	1,151,850	8,052	269,349	5,209	486,768	8,181	9,695,741	5,864,583				
\$1,000,000 under \$5,000,000	2,275	1,795,006	1,993	1,109,802	3,615	3,694,703	8,042	951,115	5,670	1,427,164	8,184	29,995,760	17,886,913				
\$5,000,000 under \$10,000,000	348	1,096,000	385	678,417	643	2,250,786	1,341	453,895	1,008	671,561	1,358	14,817,962	9,280,863				
\$10,000,000 or more	355	4,246,238	585	11,483,214	804	10,728,586	1,641	1,435,497	1,214	2,773,109	1,668	97,343,267	52,115,427				
Total	1,410	89,885	427	105,448	1,861	240,587	6,118	97,224	3,964	128,613	6,178	2,086,027	1,354,902				
Under \$10,000	*258	*668	—	*391	*172	*581	856	421	*428	*1,118	856	22,428	22,428				
\$10,000 under \$25,000	301	813	*50	378	57	3,782	1,914	2,355	1,258	3,415	1,964	76,716	64,853				
\$25,000 under \$50,000	248	1,703	*52	1,087	353	5,087	1,067	2,500	757	4,835	1,073	115,199	98,616				
\$50,000 under \$100,000	242	4,008	70	1,784	200	8,274	910	3,887	589	8,247	910	130,229	106,417				
\$100,000 under \$250,000	157	5,029	84	3,380	243	18,125	708	7,407	466	13,327	711	236,849	156,222				
\$250,000 under \$500,000	106	11,758	57	6,206	116	17,300	307	5,203	201	11,780	307	211,671	109,794				
\$500,000 under \$1,000,000	40	8,260	50	4,260	75	15,368	176	12,154	130	16,672	177	278,619	137,744				
\$1,000,000 under \$5,000,000	4	23,278	48	36,269	67	86,112	147	37,498	108	35,642	147	465,424	338,042				
\$5,000,000 under \$10,000,000	7	11,312	8	8,245	6	10,845	17	31,903	14	18,471	17	141,534	102,925				
\$10,000,000 or more	7	22,916	8	40,329	12	124,836	16	13,895	13	16,104	16	407,359	155,862				
Total	3,712	432,046	1,587	2,382,486	7,629	1,377,891	18,800	815,970	12,310	1,072,787	19,109	46,809,865	30,900,275				
Under \$10,000	1,026	1,786	—	1,696	1,542	5,954	2,999	1,926	1,886	3,318	3,084	58,266	56,122				
\$10,000 under \$25,000	797	4,533	284	1,696	1,932	19,080	4,995	3,706	3,250	9,799	5,086	215,716	166,077				
\$25,000 under \$50,000	425	5,749	181	3,385	1,198	22,148	2,976	—	1,908	12,336	3,027	231,109	188,505				
\$50,000 under \$100,000	450	7,547	167	4,413	992	41,334	2,507	7,587	1,576	15,060	2,526	244,449	163,507				
\$100,000 under \$250,000	332	12,739	170	12,781	702	66,190	1,953	29,437	1,325	49,579	1,972	424,134	297,083				
\$250,000 under \$500,000	210	22,192	182	15,948	454	92,646	1,143	22,460	761	37,698	1,153	788,663	540,827				
\$500,000 under \$1,000,000	207	32,806	183	28,059	329	105,796	842	42,764	591	59,971	853	1,060,717	766,199				
\$1,000,000 under \$5,000,000	214	106,078	319	175,334	369	334,183	989	128,976	709	196,024	966	5,291,532	3,941,334				
\$5,000,000 under \$10,000,000	33	60,692	41	85,618	55	150,066	192	96,166	148	115,459	193	3,750,359	2,931,934				
\$10,000,000 or more	18	177,924	60	2,035,262	56	541,285	214	483,607	156	573,544	219	34,744,922	21,888,687				
Total	2,251	154,509	1,075	526,476	4,729	608,703	8,954	146,154	5,695	228,788	9,032	4,025,471	3,473,299				
Under \$10,000	*540	*1,496	*342	*542	1,026	3,210	1,908	226	1,200	3,133	1,908	16,836	13,097				
\$10,000 under \$25,000	502	2,337	*100	*664	1,536	14,624	2,644	2,311	1,538	6,918	2,694	80,504	65,702				
\$25,000 under \$50,000	333	3,844	115	1,044	602	10,273	1,410	4,222	910	6,918	1,422	85,512	75,662				
\$50,000 under \$100,000	312	7,339	93	2,021	613	18,214	1,108	4,218	793	10,221	1,114	191,390	174,903				
\$100,000 under \$250,000	272	10,740	137	5,556	415	31,793	916	13,545	592	19,240	923	242,969	214,303				
\$250,000 under \$500,000	74	6,510	78	10,202	188	32,222	398	11,639	269	17,876	400	271,378	248,563				
\$500,000 under \$1,000,000	94	15,864	68	13,628	137	36,425	255	16,158	174	23,780	256	382,833	334,925				
\$1,000,000 under \$5,000,000	91	30,301	99	62,558	153	105,159	243	57,649	176	71,153	243	912,109	761,514				
\$5,000,000 under \$10,000,000	15	20,132	19	54,167	27	59,353	39	20,129	23	27,798	39	441,910	373,716				
\$10,000,000 or more	18	55,946	24	376,304	22	98,431	33	16,057	20	43,610	33	1,380,480	1,190,913				

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

Major activity and size of total receipts	Deductions for—Continued											Net income		Total assets		Net worth								
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Net income (less deficit)		Net income		Total assets													
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount												
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)												
<b>Other Instruction and Training Activities</b>																								
Total	836	95,127	340	77,104	1,653	139,828	5,099	43,478	3,127	121,672	5,217	1,152,819	749,393											
Under \$10,000	303	1,992	125	424	257	1,216	666	112	943	345	3,775	3,774												
\$10,000 under \$25,000	117	892	39	424	530	4,060	1,539	31,169	982	3,286	1,772	27,142												
\$25,000 under \$50,000	124	2,069	37	773	271	5,954	895	1,212	525	3,944	914	30,356												
\$50,000 under \$100,000	141	7,849	25	1,284	173	7,351	691	1,233	423	5,487	691	44,521												
\$100,000 under \$250,000	53	4,812	22	1,784	104	14,680	294	5,613	190	12,340	294	62,774												
\$250,000 under \$500,000	38	6,365	37	5,942	48	11,720	157	6,431	97	11,187	160	83,034												
\$500,000 under \$1,000,000	46	24,129	41	31,251	63	35,213	163	27,368	133	33,871	163	111,495												
\$1,000,000 under \$5,000,000	7	16,317	10	12,611	8	14,751	22	15,325	15	16,807	22	209,739												
\$5,000,000 under \$10,000,000	7	30,681	4	22,588	8	31,957	15	14,322	10	23,210	17	53,688												
\$10,000,000 or more	2,741	3,139,057	1,726	4,940,255	6,312	10,499,989	14,050	597,469	9,211	1,514,357	14,231	37,013,648												
Total	2,741	3,139,057	1,726	4,940,255	6,312	10,499,989	14,050	597,469	9,211	1,514,357	14,231	37,013,648	21,636,952											
Under \$10,000	529	3,575	96	832	171	6,731	600	511	258	753	600	17,200	17,200											
\$10,000 under \$25,000	315	5,373	66	851	606	8,126	2,412	2,794	1,458	7,176	2,462	102,174	93,067											
\$25,000 under \$50,000	360	10,836	161	2,794	639	21,660	1,631	16,583	967	8,277	1,488	112,615	62,241											
\$50,000 under \$100,000	451	27,947	185	8,424	961	75,379	2,253	6,008	1,052	14,903	2,282	186,360	128,533											
\$100,000 under \$250,000	264	32,822	174	18,751	619	127,556	1,374	19,968	900	41,795	1,401	709,782	460,826											
\$250,000 under \$500,000	177	53,119	186	29,110	554	258,652	1,238	36,469	836	73,740	1,254	1,176,659	771,438											
\$500,000 under \$1,000,000	352	384,455	369	146,400	931	1,498,955	1,805	170,663	1,264	282,419	1,824	5,531,866	3,462,947											
\$1,000,000 under \$5,000,000	119	405,716	121	130,580	489	1,369,568	489	124,304	389	187,245	491	4,092,530	2,492,418											
\$5,000,000 under \$10,000,000	174	2,214,213	281	4,302,416	423	7,133,310	780	232,181	596	862,565	784	24,621,513	13,828,101											
\$10,000,000 or more	126	182,489	86	112,912	217	212,270	655	70,849	406	155,470	656	1,463,475	1,269,183											
Under \$10,000	25	114	16	140	25	234	85	247	85	247	85	574	571											
\$10,000 under \$25,000	25	114	16	140	25	234	85	247	85	247	85	574	571											
\$25,000 under \$50,000	19	308	13	175	14	359	100	310	77	363	100	324	434											
\$50,000 under \$100,000	26	2,132	13	1,151	42	2,767	97	1,466	64	1,844	97	17,324	6,207											
\$100,000 under \$250,000	97	441	11	1,446	30	4,681	53	60,918	33	1,915	53	348,063	11,861											
\$250,000 under \$500,000	12	2,204	9	1,674	15	3,867	43	2,030	27	2,619	43	26,159	345,647											
\$500,000 under \$1,000,000	22	22,168	20	12,560	32	18,340	69	4,908	70	11,822	70	185,734	17,208											
\$1,000,000 under \$5,000,000	4	14,169	2	5,307	8	16,159	12	5,442	6	6,567	12	83,200	124,501											
\$5,000,000 under \$10,000,000	11	141,506	7	90,361	16	164,398	28	116,208	20	127,869	28	819,891	62,999											
\$10,000,000 or more	1,662	295,607	476	363,759	5,149	424,431	13,753	11,574	6,579	161,310	13,804	2,122,271	676,805											
Total	1,662	295,607	476	363,759	5,149	424,431	13,753	11,574	6,579	161,310	13,804	2,122,271	1,179,138											
Under \$10,000	253	1,154	50	323	116	7,215	2,399	1,682	1,628	2,170	2,399	13,184	13,105											
\$10,000 under \$25,000	219	2,051	65	556	820	17,138	3,262	1,671	1,912	7,178	3,262	33,747	22,841											
\$25,000 under \$50,000	216	3,120	52	421	733	26,597	2,249	6,830	1,434	14,054	2,255	75,127	53,829											
\$50,000 under \$100,000	264	11,296	81	1,763	673	41,236	1,821	11,262	1,187	21,468	1,821	139,827	96,318											
\$100,000 under \$250,000	132	11,688	61	4,310	337	48,082	713	12,916	490	19,059	713	220,446	142,077											
\$250,000 under \$500,000	74	14,971	64	6,732	163	40,824	369	7,843	236	16,386	372	229,794	138,708											
\$500,000 under \$1,000,000	62	28,522	74	26,051	142	83,666	281	27,390	203	35,852	281	463,507	283,479											
\$1,000,000 under \$5,000,000	9	13,151	18	28,324	19	26,754	37	6,346	26	13,113	37	184,129	132,157											
\$5,000,000 under \$10,000,000	5	118,111	11	255,218	14	199,810	28	67,200	16	27,533	28	527,068	327,479											
\$10,000,000 or more	1,662	118,111	11	255,218	14	199,810	28	67,200	16	27,533	28	527,068	113,927											

Footnotes at end of table.

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

THIS REPORT IS MADE AVAILABLE TO THE PUBLIC BY THE NATIONAL ARCHIVES AND RECORDS ADMINISTRATION. FOR MORE INFORMATION CONTACT THE NATIONAL ARCHIVES AT COLLEGE PARK, MARYLAND 20740.

**Organizations Exempt From Income Tax, 1975**

**Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued**

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

Major activity and size of total receipts	Deductions for—Continued										Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Net income (less deficit)		Net income		Total assets						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)					
<b>Farming and Related Activities</b>																	
Total	634	35,033	93	3,653	1,411	73,094	2,797	17,266	1,894	25,377	2,406	512,269	275,183				
Under \$10,000																	
\$10,000 under \$25,000	*229	*799	—	—	*172	*883	*516	*434	*430	*659	*516	*529	*513				
\$25,000 under \$50,000	181	1,212	*25	*186	430	3,613	856	527	1,083	1,708	856	21,600	17,069				
\$50,000 under \$100,000	113	1,947	*12	*273	393	6,470	680	1,102	256	1,390	650	22,826	15,246				
\$100,000 under \$250,000	63	3,615	25	859	212	7,451	378	799	258	1,380	385	34,352	20,847				
\$250,000 under \$500,000			*13	*159	117	8,714	229	799	136	2,312	229	33,431	25,236				
\$500,000 under \$1,000,000	10	1,581	7	227	26	3,919	62	566	44	1,746	62	20,100	17,406				
\$1,000,000 under \$5,000,000	19	17,060	12	1,499	28	24,574	51	6,960	32	2,396	47	52,745	25,269				
\$5,000,000 under \$10,000,000	1	6,947	3	407	5	9,039	1	4,294	7	4,821	8	84,154	108,759				
\$10,000,000 or more	—	—	1	73	1	416	1	97	1	97	1	10,056	3,960				
<b>Mutual Organizations</b>																	
Total	730	1,118,964	434	93,052	2,027	1,220,705	4,014	432,324	3,139	477,257	4,142	21,505,555	6,327,252				
Under \$10,000	*85	*297	*171	*1,435	*343	*790	*771	*761	*686	*793	*771	*24,076	*11,146				
\$10,000 under \$25,000	*26	*300	36	278	278	1,920	590	1,416	328	1,843	590	60,211	19,233				
\$25,000 under \$50,000	66	647	*6	*173	322	7,597	675	3,743	501	4,445	683	174,456	53,579				
\$50,000 under \$100,000	*32	*655	*6	*173	230	13,637	530	3,582	467	5,705	615	342,962	121,927				
\$100,000 under \$250,000	35	1,857	*11	*293	244	22,321	496	11,731	399	12,726	523	517,408	171,977				
\$250,000 under \$500,000	44	6,190	*18	*1,644	131	26,664	203	7,577	162	9,565	223	565,179	177,260				
\$500,000 under \$1,000,000	67	21,653	36	3,428	109	43,473	185	18,328	149	17,051	197	867,395	244,098				
\$1,000,000 under \$5,000,000	302	416,131	118	31,497	241	264,190	398	66,750	348	43,273	429	3,720,316	1,147,237				
\$5,000,000 under \$10,000,000	48	204,507	22	14,673	34	81,526	55	31,717	55	55	66	1,574,287	513,657				
\$10,000,000 or more	27	468,725	9	38,664	35	758,108	53	290,720	44	297,296	55	13,679,276	3,867,138				
<b>Employee or Membership Benefit Organizations</b>																	
Total	6,402	556,385	1,522	2,862,581	9,247	444,912	38,028	102,783	22,353	713,279	38,194	13,562,251	7,851,118				
Under \$10,000	967	1,690	*85	*201	2,405	11,962	6,862	3,416	4,288	7,651	6,862	90,435	79,716				
\$10,000 under \$25,000	1,087	6,174	*17	*874	2,171	19,646	9,205	6,237	5,772	15,632	9,235	228,634	210,689				
\$25,000 under \$50,000	926	11,941	173	1,808	1,239	24,211	5,315	7,192	3,246	19,017	5,341	291,976	254,338				
\$50,000 under \$100,000	1,406	38,916	178	4,133	1,229	39,427	5,033	16,401	3,179	32,836	5,060	494,291	404,737				
\$100,000 under \$250,000	1,378	73,833	246	11,893	1,191	72,055	4,825	29,043	3,019	61,861	4,846	943,614	791,476				
\$250,000 under \$500,000	385	42,414	145	16,204	493	59,208	2,211	13,327	1,301	52,952	2,233	619,983	630,263				
\$500,000 under \$1,000,000	144	33,442	168	41,895	220	38,841	1,226	21,231	725	62,892	1,230	937,175	702,216				
\$1,000,000 under \$5,000,000	79	60,698	235	215,640	211	69,556	1,053	65,736	652	158,702	1,063	2,778,203	1,703,111				
\$5,000,000 under \$10,000,000	19	59,525	46	137,434	38	11,636	130	6,854	76	59,732	132	1,063,823	619,894				
\$10,000,000 or more	11	229,961	69	2,232,477	50	100,689	148	-66,674	95	242,203	152	5,914,117	2,554,686				
<b>Sports, Athletic, Recreational and Social Activities</b>																	
Total	5,275	424,315	487	38,996	6,982	639,341	12,788	51,354	7,901	108,255	12,883	2,869,420	1,876,255				
Under \$10,000	*516	*1,256	—	—	1,631	9,150	2,583	-338	1,374	2,012	2,583	41,567	35,017				
\$10,000 under \$25,000	902	4,141	*176	*1,316	1,316	12,055	3,392	3,892	2,258	5,340	3,417	105,771	86,366				
\$25,000 under \$50,000	730	9,333	69	580	21,981	19,976	1,976	2,803	1,849	5,340	2,009	110,073	89,254				
\$50,000 under \$100,000	742	16,164	*45	*411	821	30,882	1,625	7,966	1,048	12,286	1,631	178,973	131,171				
\$100,000 under \$250,000	771	37,239	49	1,185	741	64,636	1,280	7,009	820	13,159	1,269	315,519	196,051				
\$250,000 under \$500,000	548	55,453	39	3,164	491	94,748	6,097	6,097	430	12,919	725	365,095	217,120				
\$500,000 under \$1,000,000	682	125,184	72	7,077	566	233,820	722	6,256	432	20,143	754	702,709	462,848				
\$1,000,000 under \$5,000,000	406	160,611	42	10,307	373	351,566	1,447	16,381	284	32,540	464	976,346	615,519				
\$5,000,000 under \$10,000,000	—	13,800	—	1,055	—	19,348	3,369	6	6	3,736	10	51,829	41,049				
\$10,000,000 or more	1	1,133	1	13,913	1	1,155	—	-2,060	—	—	1	12,433	12,058				

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

	Deductions for—Continued										Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Number of returns		Amount		Number of returns		Amount		Number of returns		
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)				
<b>Youth Activities</b>																	
Total	2,491	130,898	974	178,611	3,134	199,904	8,070	94,529	5,324	147,059	8,131	3,319,526	2,905,426				
Under \$10,000	428	770	85	48	1,028	3,678	1,740	1,507	1,226	1,753	1,740	34,079	34,079				
\$10,000 under \$25,000	354	3,150	*202	*1,016	428	2,009	1,407	2,820	980	4,081	1,432	42,720	42,720				
\$25,000 under \$50,000	393	4,562	69	801	493	6,121	1,360	2,801	848	4,750	1,372	84,492	84,492				
\$50,000 under \$100,000	251	11,944	76	1,225	305	7,217	3,196	6,158	630	15,150	953	142,350	142,350				
\$100,000 under \$250,000	407	11,944	117	4,068	410	28,010	1,204	8,249	756	15,150	1,224	412,831	412,831				
\$250,000 under \$500,000	296	13,646	163	12,141	208	25,104	756	15,567	460	24,677	756	611,640	611,640				
\$500,000 under \$1,000,000	117	15,963	124	19,215	142	26,274	366	18,951	232	27,907	366	501,540	501,540				
\$1,000,000 under \$5,000,000	79	25,407	121	66,399	107	54,061	260	36,608	179	49,786	261	978,707	978,707				
\$5,000,000 under \$10,000,000	3	257	10	31,872	7	5,509	15	1,579	9	3,963	15	182,676	182,676				
\$10,000,000 or more	3	51,020	7	41,825	6	39,921	9	1,827	4	8,835	9	328,491	328,491				
Total	336	15,168	69	25,707	423	17,676	1,181	39,821	652	47,981	1,206	392,117	392,117				
Under \$10,000	126	613	—	—	85	330	85	*25	—	—	85	*1,034	*1,034				
\$10,000 under \$25,000	76	815	*19	*285	103	1,333	235	1,618	*200	*709	235	45,094	45,094				
\$25,000 under \$50,000	49	1,184	*7	*128	143	1,437	179	3,110	166	1,034	179	10,786	10,786				
\$50,000 under \$100,000	47	1,756	*16	*570	48	2,621	110	2,593	143	3,361	110	26,201	26,201				
\$100,000 under \$250,000	15	1,512	5	281	18	2,187	33	1,399	77	3,058	33	28,357	28,357				
\$250,000 under \$500,000	12	1,306	6	534	10	1,961	31	4,469	25	1,429	31	20,453	20,453				
\$500,000 under \$1,000,000	1	3,706	13	11,777	8	1,154	24	4,341	12	7,732	24	82,341	82,341				
\$1,000,000 under \$5,000,000	1	2,984	1	1,107	2	2,339	2	2,361	2	2,361	2	7,374	7,374				
\$5,000,000 under \$10,000,000	2	2,788	2	11,917	3	3,427	4	22,635	4	22,635	4	127,577	127,577				
\$10,000,000 or more	123	18,872	112	21,827	852	190,227	1,898	-13,274	793	39,954	1,903	2,696,905	2,696,905				
Total	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
Under \$10,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$10,000 under \$25,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$25,000 under \$50,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$50,000 under \$100,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$100,000 under \$250,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$250,000 under \$500,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$500,000 under \$1,000,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$1,000,000 under \$5,000,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$5,000,000 under \$10,000,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$10,000,000 or more	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
Total	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
<b>Housing Activities</b>																	
Total	123	18,872	112	21,827	852	190,227	1,898	-13,274	793	39,954	1,903	2,696,905	2,696,905				
Under \$10,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$10,000 under \$25,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$25,000 under \$50,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$50,000 under \$100,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$100,000 under \$250,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$250,000 under \$500,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$500,000 under \$1,000,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$1,000,000 under \$5,000,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$5,000,000 under \$10,000,000	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
\$10,000,000 or more	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
Total	13	652	7	1,139	148	2,535	253	1,118	86	1,118	86	*3,460	*3,460				
<b>Inner City or Community Activities</b>																	
Total	4,336	46,803	696	20,115	6,144	123,899	11,124	97,640	7,233	128,466	11,195	1,496,955	744,224				
Under \$10,000	1,492	3,492	*25	*3	2,484	9,298	3,397	2,117	2,420	3,478	3,397	98,848	22,314				
\$10,000 under \$25,000	1,887	10,097	376	1,168	1,915	13,627	2,497	2,497	2,246	5,672	3,859	80,594	56,594				
\$25,000 under \$50,000	514	6,746	115	862	814	13,182	1,583	3,454	991	6,039	1,586	96,048	57,568				
\$50,000 under \$100,000	243	6,216	101	1,963	442	9,972	999	6,724	673	9,972	1,012	153,119	103,368				
\$100,000 under \$250,000	145	6,386	33	1,291	353	19,459	6,051	6,051	548	12,166	773	290,021	132,034				
\$250,000 under \$500,000	27	2,372	*13	*937	77	11,892	4,065	4,065	177	7,014	268	170,662	47,728				
\$500,000 under \$1,000,000	14	2,631	14	3,629	28	7,731	142	6,826	96	8,816	150	178,365	54,099				
\$1,000,000 under \$5,000,000	12	2,771	16	7,917	27	21,280	117	12,555	68	20,820	130	233,146	137,852				
\$5,000,000 under \$10,000,000	1	1,665	2	1,665	2	1,988	12	4,801	9	5,330	12	96,410	61,365				
\$10,000,000 or more	1	423	1	480	2	14,835	7	48,450	5	48,450	7	59,750	75,111				

Footnotes at end of table.

**Organizations Exempt From Income Tax, 1975**  
**Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued**

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

Major activity and size of total receipts	Deductions for—Continued										Net income (less deficit)		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Net income (less deficit)		Net income		Total assets				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)			
<b>Civil Rights Activities</b>															
Total	22	159	13	1,618	99	3,303	314	3,021	205	4,385	316	34,150	22,989		
Under \$10,000	-	-	-	-	50	1,091	125	1,601	75	238	125	641	501		
\$10,000 under \$25,000	1	39	8	630	12	219	37	446	24	532	37	532	473		
\$25,000 under \$50,000	6	10	18	694	55	98	55	175	43	242	55	960	268		
\$50,000 under \$100,000	3	16	9	36	9	98	48	175	26	631	48	3,561	2,181		
\$100,000 under \$250,000	-	-	-	-	5	169	21	246	16	510	21	2,714	1,377		
\$250,000 under \$500,000	1	93	1	194	2	321	12	1,684	10	354	13	4,487	2,878		
\$500,000 under \$1,000,000	-	-	5	97	2	205	14	1,683	10	1,883	15	10,157	6,818		
\$1,000,000 under \$5,000,000	-	-	2	822	2	1,548	2	431	1	480	2	11,098	8,494		
\$5,000,000 under \$10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Litigation and Legal Aid Activities</b>															
Total	4	307	13	1,175	34	2,203	278	3,740	169	5,351	309	28,994	17,049		
Under \$10,000	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$10,000 under \$25,000	-	-	-	-	6	241	27	10	13	59	34	1,188	1,164		
\$25,000 under \$50,000	-	-	7	30	10	66	65	24	33	225	79	1,146	773		
\$50,000 under \$100,000	-	74	2	1	10	745	78	679	48	1,077	76	3,518	2,134		
\$100,000 under \$250,000	-	-	-	-	7	889	57	461	38	707	62	7,577	4,328		
\$250,000 under \$500,000	-	-	2	710	10	312	34	1,145	24	1,381	36	6,304	3,466		
\$500,000 under \$1,000,000	-	-	2	434	5	1,422	19	1,422	13	1,902	21	8,394	5,184		
\$1,000,000 under \$5,000,000	-	-	-	-	-	-	-	-	-	-	-	967	-		
\$5,000,000 under \$10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Legislative and Political Activities</b>															
Total	31	685	4	337	55	1,658	229	2,005	149	2,378	229	13,699	10,494		
Under \$10,000	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$10,000 under \$25,000	-	-	-	-	25	51	25	25	25	50	51	458	165		
\$25,000 under \$50,000	27	466	-	-	25	285	75	285	51	379	75	2,058	1,933		
\$50,000 under \$100,000	-	-	-	-	13	550	39	458	32	524	45	3,055	2,789		
\$100,000 under \$250,000	3	413	2	19	14	948	39	1,064	30	1,245	38	3,917	2,356		
\$250,000 under \$500,000	-	-	-	-	2	104	9	196	5	184	9	1,290	997		
\$500,000 under \$1,000,000	-	-	1	1	-	-	7	352	5	383	7	1,910	1,442		
\$1,000,000 under \$5,000,000	-	-	6	17	2	1,548	2	227	2	278	2	278	46		
\$5,000,000 under \$10,000,000	-	-	1	1	1	1	1	214	1	214	1	934	625		
\$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Advocacy</b>															
Total	228	2,264	14	2,238	175	25,625	771	1,657	467	6,678	778	63,668	38,479		
Under \$10,000	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$10,000 under \$25,000	170	1,140	14	1,618	85	357	256	1,009	171	1,115	256	4,300	3,407		
\$25,000 under \$50,000	-	-	-	-	25	305	97	389	39	489	104	2,081	1,691		
\$50,000 under \$100,000	28	632	7	46	21	936	69	385	56	409	68	2,619	2,619		
\$100,000 under \$250,000	19	538	7	26	26	936	106	937	78	1,146	106	6,686	4,344		
\$250,000 under \$500,000	-	-	-	-	7	623	38	878	27	1,007	38	9,693	8,224		
\$500,000 under \$1,000,000	5	519	2	59	4	816	15	283	11	326	15	5,328	3,680		
\$1,000,000 under \$5,000,000	4	348	4	1,407	6	3,051	11	2,719	8	3,061	11	18,542	15,115		
\$5,000,000 under \$10,000,000	2	79	1	727	2	19,116	2	3,061	8	108	2	3,701	1,112		
\$10,000,000 or more	-	-	1	-	1	-	1	-	1	-	1	10,120	-1,279		

Footnotes at end of table.

Organizations Exempt From Income Tax, 1975

Table 3.—All Returns: Selected Income Statement Items, Total Assets, and Net Worth, by Major Activity and by Size of Total Receipts—Continued

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

Major activity and size of total receipts	Deductions for—Continued										Net income (less deficit)		Net income		Total assets		Net worth
	Cost of sales and operations		Cost and expenses of assets sold		Other expenses		Net income (less deficit)		Net income		Total assets						
	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)					
<b>Other Activities Directed to Individuals</b>																	
Total	771	33,304	254	123,947	1,841	125,225	5,788	16,862	3,972	96,203	5,901	1,502,075	1,010,102				
Under \$10,000	170	647	—	—	—	653	514	154	428	688	514	5,484	5,382				
\$10,000 under \$25,000	759	1,759	25	196	452	4,723	1,137	678	855	1,973	1,137	13,077	10,782				
\$25,000 under \$50,000	102	1,299	31	383	330	6,817	969	2,780	646	3,878	887	23,022	15,018				
\$50,000 under \$100,000	131	2,688	51	1,677	371	14,520	1,212	2,679	731	6,814	1,238	55,570	42,958				
\$100,000 under \$250,000	111	4,266	40	1,670	269	20,629	977	6,347	659	11,206	1,010	96,010	67,009				
\$250,000 under \$500,000	51	3,410	37	5,055	115	19,112	494	7,441	325	11,515	508	111,854	89,768				
\$500,000 under \$1,000,000	29	5,769	37	3,539	72	22,568	265	11,139	177	14,006	275	121,663	83,160				
\$1,000,000 under \$5,000,000	27	14,486	22	4,240	50	30,275	193	17,248	135	23,206	203	259,236	209,184				
\$5,000,000 under \$10,000,000	—	—	6	14,054	6	1,349	15	5,004	9	7,189	15	32,007	37,232				
\$10,000,000 or more	—	—	5	93,035	5	4,579	12	-36,608	7	17,148	14	763,653	449,607				
Total	644	46,519	918	437,804	2,260	96,847	5,330	178,961	3,439	253,325	5,571	4,224,884	2,938,372				
Under \$10,000	171	532	86	91	427	948	1,028	1,688	772	1,809	1,114	29,812	29,391				
\$10,000 under \$25,000	202	1,117	100	1,078	478	2,115	1,031	2,377	577	2,541	1,131	70,570	67,529				
\$25,000 under \$50,000	58	981	80	1,089	277	2,117	805	2,377	542	4,415	824	72,784	61,701				
\$50,000 under \$100,000	97	1,922	175	7,070	336	4,638	666	-42	356	5,381	685	129,808	111,059				
\$100,000 under \$250,000	45	2,347	177	15,951	304	5,453	746	6,924	480	15,773	751	254,564	218,032				
\$250,000 under \$500,000	21	3,350	83	12,537	146	8,729	395	11,232	257	19,139	398	334,666	209,652				
\$500,000 under \$1,000,000	19	4,763	70	23,299	105	12,224	262	7,050	170	17,149	267	381,915	265,185				
\$1,000,000 under \$5,000,000	22	13,536	95	92,347	133	23,101	292	70,274	212	82,899	295	1,241,255	879,889				
\$5,000,000 under \$10,000,000	6	16,709	17	45,387	20	5,416	53	18,843	37	31,883	53	447,949	264,820				
\$10,000,000 or more	3	1,363	27	236,945	34	34,209	52	59,099	36	72,326	53	1,261,590	831,113				
Total	4,055	190,311	798	163,360	5,553	373,838	9,121	134,502	5,723	186,167	9,380	4,197,550	2,439,767				
Under \$10,000	686	1,507	—	—	1,371	4,243	2,058	2,277	1,114	3,037	2,058	62,084	59,483				
\$10,000 under \$25,000	779	4,778	202	1,275	1,237	12,416	2,174	657	1,319	6,118	2,251	134,070	107,557				
\$25,000 under \$50,000	756	12,133	153	1,296	942	15,226	1,611	3,910	1,035	7,393	1,655	180,138	124,992				
\$50,000 under \$100,000	908	27,827	125	2,429	922	34,811	1,451	4,886	946	10,341	1,471	276,488	166,873				
\$100,000 under \$250,000	638	35,927	160	7,505	676	47,444	1,083	12,874	760	19,408	1,142	475,504	304,294				
\$250,000 under \$500,000	158	18,901	48	5,635	224	33,682	391	14,372	295	18,922	423	581,528	305,843				
\$500,000 under \$1,000,000	69	15,671	40	10,616	81	30,703	165	12,130	116	16,052	182	447,332	281,156				
\$1,000,000 under \$5,000,000	52	45,856	55	50,750	78	53,487	151	26,824	112	38,675	158	926,127	449,408				
\$5,000,000 under \$10,000,000	6	19,648	8	35,778	13	16,552	22	25,198	18	26,358	25	376,372	298,030				
\$10,000,000 or more	3	8,063	7	48,077	9	133,294	15	31,434	8	39,862	15	757,908	342,132				
Total	10,451	1,649,023	2,883	1,914,457	20,096	3,318,672	50,311	671,443	31,943	1,015,880	51,028	25,192,654	12,974,108				
Under \$10,000	1,970	5,335	712	1,392	5,449	26,235	11,424	5,104	7,440	13,111	11,424	229,023	197,040				
\$10,000 under \$25,000	2,430	14,613	535	2,456	4,736	50,179	13,473	8,210	6,985	25,005	13,673	345,818	259,177				
\$25,000 under \$50,000	1,650	21,153	311	6,697	3,118	65,697	8,310	20,301	5,220	56,579	6,372	532,269	382,786				
\$50,000 under \$100,000	1,634	43,309	296	7,310	2,527	98,065	6,577	22,519	4,171	44,775	6,968	633,416	429,849				
\$100,000 under \$250,000	1,284	65,361	307	13,450	2,042	182,361	5,448	36,127	3,423	75,348	5,305	1,572,474	818,991				
\$250,000 under \$500,000	545	56,706	187	17,204	895	177,761	2,293	32,773	1,490	68,272	2,307	1,433,503	796,073				
\$500,000 under \$1,000,000	388	84,832	148	24,302	565	220,233	1,335	44,128	865	82,371	1,362	1,681,555	909,883				
\$1,000,000 under \$5,000,000	425	409,725	263	112,225	1,233	634,780	1,233	160,840	919	228,241	1,259	5,020,135	2,497,472				
\$5,000,000 under \$10,000,000	62	226,035	43	69,367	105	446,472	196	61,470	132	93,160	199	2,001,164	1,056,869				
\$10,000,000 or more	63	721,934	61	1,663,330	106	1,414,810	223	280,171	178	349,017	229	11,512,298	5,588,968				

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

1. Less than \$500.

NOTE: Detail may not add to total because of rounding.

## Organizations Exempt From Income Tax, 1975, 1977-1978

Table 4.--Returns of Tax-Exempt Organizations With Total Receipts of More Than \$10,000: Selected Income Statement and Balance Sheet Items, by Size of Total Receipts, 1975, 1977-1978

[Money amounts are in thousands of dollars]

Item and year	Total	Size of total receipts					
		Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of returns:<sup>1</sup></b>							
1975.....	179,052	55,800	64,404	39,448	8,188	9,544	1,668
1977.....	191,526	55,974	67,834	43,485	9,512	12,275	2,446
1978.....	215,701	59,502	76,340	50,445	11,208	15,020	3,186
<b>Total receipts:</b>							
1975.....	114,585,998	907,436	3,364,290	8,719,741	5,767,112	26,897,027	68,930,392
1977.....	176,462,097	921,800	3,546,966	9,628,831	6,713,444	34,903,658	120,747,398
1978.....	238,388,877	993,022	4,008,262	11,229,002	7,884,752	43,407,049	170,866,790
<b>Selected receipts:</b>							
<b>Contributions, gifts, and grants:</b>							
1975.....	20,518,184	166,548	764,965	2,478,555	1,597,919	5,936,680	9,573,517
1977.....	23,972,436	167,360	799,122	2,768,980	1,951,433	7,663,015	10,622,526
1978.....	31,332,171	181,941	926,383	3,343,969	2,389,378	9,881,283	14,609,216
<b>Dues and assessments:</b>							
1975.....	19,305,390	342,122	1,098,402	2,258,507	1,299,237	3,321,493	10,985,630
1977.....	24,698,914	347,168	1,145,224	2,451,463	1,473,833	4,292,178	14,989,048
1978.....	29,045,873	364,094	1,248,663	2,772,895	1,702,480	5,420,424	17,537,318
<b>Sales and other receipts:</b>							
1975.....	74,762,370	398,751	1,500,900	3,982,668	2,869,953	17,638,853	48,371,244
1977.....	127,790,747	407,272	1,602,620	4,408,388	3,288,178	22,948,465	95,135,824
1978.....	178,010,833	446,987	1,833,216	5,112,138	3,792,894	28,105,342	138,720,256
<b>Selected deductions:</b>							
<b>Cost of goods sold:</b>							
1975.....	8,546,098	61,349	270,398	627,437	449,669	2,891,007	4,246,239
1977.....	12,001,553	73,162	314,143	697,849	464,803	3,377,620	7,073,976
1978.....	15,457,565	84,197	347,329	793,923	526,241	4,037,047	9,668,828
<b>Direct fees paid for contributions, gifts, and grants:</b>							
1975.....	56,355	2,403	5,910	10,834	6,862	20,721	9,625
1977.....	70,165	941	8,632	16,287	9,924	25,162	9,219
1978.....	87,745	133	9,160	21,014	20,164	24,375	12,899
<b>Total assets:</b>							
1975.....	175,533,077	1,739,287	6,124,513	15,851,669	9,700,560	44,773,780	97,343,268
1977.....	250,616,142	1,917,095	6,160,344	16,377,261	10,642,506	54,946,130	160,572,806
1978.....	346,375,726	2,040,093	6,710,032	18,536,834	12,874,215	68,177,908	238,036,644
<b>Total liabilities (excluding net worth):</b>							
1975.....	75,549,032	362,319	1,992,652	6,552,451	3,838,818	17,580,429	45,227,838
1977.....	100,318,288	487,736	1,798,218	8,091,182	4,298,999	21,864,672	63,777,481
1978.....	127,063,904	460,307	3,053,880	7,978,045	5,821,772	28,007,299	81,742,600

<sup>1</sup>Data for 1977 and 1978 are based on the population of returns processed to the Exempt Organization Master File during 1978-1979. Data for 1975 are estimates based on a stratified sample of Form 990 returns processed in 1976.

NOTE: Detail may not add to total because of rounding.

## Organizations Exempt From Income Tax, 1975, 1977-1978

Table 5.--Returns of Tax-Exempt Organizations With Total Receipts of More Than \$10,000: Selected Income Statement and Balance Sheet Items by Size of Total Assets, 1975, 1977-1978

[Money amounts are in thousands of dollars]

Item and year	Total	Size of total assets					
		Under \$25,000	\$25,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of returns:<sup>1</sup></b>							
1975.....	179,052	75,226	40,772	37,995	9,100	13,404	2,555
1977.....	191,526	76,849	44,636	41,523	9,689	15,309	3,520
1978.....	215,701	84,531	50,244	47,441	11,286	17,585	4,614
<b>Total receipts:</b>							
1975.....	114,585,998	3,228,374	3,761,945	8,128,388	4,843,896	25,448,126	69,175,269
1977.....	176,462,097	3,498,257	4,315,182	9,693,570	5,815,706	31,589,952	121,549,429
1978.....	238,388,877	4,140,196	5,110,930	11,771,564	7,285,633	37,400,119	172,680,431
<b>Selected receipts:</b>							
<b>Contributions, gifts, and grants:</b>							
1975.....	20,518,184	1,029,975	1,254,410	2,487,372	1,366,713	5,368,976	9,010,737
1977.....	23,972,436	1,137,582	1,435,564	3,123,055	1,680,662	6,420,849	10,174,722
1978.....	31,332,171	1,428,127	1,792,570	4,021,265	2,200,359	8,005,951	13,883,900
<b>Dues and assessments:</b>							
1975.....	19,305,390	989,627	1,108,704	2,206,360	1,192,476	3,538,467	10,269,755
1977.....	24,698,914	1,036,517	1,228,310	2,532,381	1,404,006	4,272,832	14,224,869
1978.....	29,045,873	1,139,438	1,364,290	2,907,913	1,682,033	5,082,255	16,869,941
<b>Sales and other receipts:</b>							
1975.....	74,762,370	1,208,754	1,398,816	3,434,641	2,284,705	16,540,677	49,894,774
1977.....	127,790,747	1,324,158	1,651,308	4,038,134	2,731,038	20,896,271	97,149,838
1978.....	178,010,833	1,572,631	1,954,070	4,842,386	3,403,241	24,311,912	141,926,593
<b>Selected deductions:</b>							
<b>Cost of goods sold:</b>							
1975.....	8,546,098	190,902	282,308	616,259	418,254	2,476,503	4,561,872
1977.....	12,001,553	236,044	330,307	689,638	427,491	2,949,397	7,368,674
1978.....	15,457,565	289,684	371,815	814,159	599,809	3,200,700	10,181,400
<b>Direct fees paid for contributions, gifts, and grants:</b>							
1975.....	56,355	7,549	7,405	6,900	2,491	21,750	10,260
1977.....	70,165	7,910	7,137	16,740	5,032	21,246	12,103
1978.....	87,745	13,257	9,746	18,883	8,473	21,431	15,952
<b>Total assets:</b>							
1975.....	175,533,077	628,834	2,210,622	8,623,336	6,415,010	39,959,493	117,695,783
1977.....	250,616,142	673,599	2,426,433	9,430,383	6,844,812	46,542,376	184,698,536
1978.....	346,375,726	743,225	2,726,520	10,800,912	7,946,918	53,195,885	270,962,266
<b>Total liabilities (excluding net worth):</b>							
1975.....	75,549,032	158,337	495,272	2,239,554	1,955,615	16,449,459	54,250,795
1977.....	100,318,288	174,059	560,667	2,593,002	2,159,348	18,824,883	76,006,327
1978.....	127,063,904	1,205,891	649,394	3,015,219	2,545,859	21,997,423	97,650,115

<sup>1</sup>Data for 1977 and 1978 are based on the population of returns processed to the Exempt Organization Master File during 1978-1979. Data for 1975 are estimates based on a stratified sample of Form 990 returns processed in 1976.

NOTE: Detail may not add to total because of rounding.

## DATA SOURCES AND LIMITATIONS

Most of the data in this article are for Income Year 1975 and are estimates based on a stratified random sample of unaudited Form 990, Return of Organization Exempt from Income Tax, returns processed in 1976. Income Year 1975 covers, in general, accounting periods ended July 1975 through June 1976. Income Years 1977 and 1978 are similarly defined.

The data for 1977 and 1978 were based on the population of returns processed to the Exempt Organization Master File (EOMF) during 1978 and 1979. Unlike the 1975 data which were subjected to extensive statistical editing and checks for consistency, the 1977 and 1978 data were subjected only to checks essential for the administrative processing of the returns. Additional data for these three years can be found in an IRS paper, "Nonprofit Organizations in America" [4].

Exempt organization data for 1946 were obtained from a supplemental Statistics of Income report for that year [5]. Private foundation data for 1974-1978 are available from a similar publication [1], and statistics on farmers' marketing and purchasing cooperatives will be available in 1982 [2].

Principal Activity and Type of Organization Classifications

The principal activity listed by the tax-exempt organization on its return was the basis for the activity classification for 1975. Each organization was supposed to list on its return up to three main activities, in order of their importance. For this reason, the first activity listed served as the basis for the classification by principal activity. To the extent that the primary activity was not listed first, the data were affected. Also, since the organization could have been engaged in more than one tax-exempt activity, the activity classification may not be an accurate reflection of the actual number of organizations engaged in a given activity.

The 1975 classification by type of organization was based on the Internal Revenue Code subsection under which tax-exempt status was recognized, as reported on the return form. The activity classification was usually consistent with the type of organization. However, if an organization's principal activity changed subsequent to the filing of its application for exempt status or if the principal activity were not the first one listed on the return (as described above), the tie-in between data by type of organization and data by type of activity was adversely affected.

Returns of organizations such as churches and corporations organized under an act of Congress are specifically shown in the Table 1 statistics by type of organization. These organizations were not required to file a Form 990 at all; to the extent they did they are included in all tables, although the statistics based on them are necessarily incomplete.

Excluded from the statistics for the years indicated were the following types of organizations for which return data were either not available or not readily available from the EOMF: trusts for prepaid group legal services (1977 and 1978) and Black Lung Trusts filing Form 990-BL (1978). Also excluded, for all three years, were certain homeowners' associations and political organizations which were in the nature of tax-exempt organizations. These organizations filed special returns in the corporation series. Data for them were, therefore, included in the IRS Business Master File rather than the EOMF and were, therefore, not available for the statistics.

Data for 1975

The sample for 1975 was stratified based on the size of total receipts of the exempt organization. The overall sample size was 51,479 returns, with sampling rates ranging from 1 in 100 for the smallest receipt class to 1 in 1 for the largest receipt class. Duplicate, prior-year, and amended returns, as well as returns not meeting the minimum filing requirement, were included in the estimated population, but were excluded from the tabulations. As a result, the population shown below exceeds the total number of organizations shown in Tables 1-3. The returns were selected at the rates indicated in the following table.

<u>Size of Total Receipts</u>	<u>Population</u>	<u>Sample Rate</u>	<u>Sample Size</u>
All Returns.....	325,777	--	51,479
Under \$5,000.....	95,136	0.01	988
\$5,000 under \$10,000....	44,716	0.01	522
\$10,000 under \$25,000....	57,893	0.04	2,304
\$25,000 under \$100,000...	66,943	0.16	10,471
\$100,000 under \$500,000..	40,251	0.41	16,356
\$500,000 and over.....	20,838	1.00	20,838

Because the estimates are based on a sample, they are subject to sampling error. The return data are also subject to nonsampling error due to taxpayer reporting differences and to discrepancies introduced during statistical processing.

Coefficient of Variation.--The upper limits of the coefficient of variation (CV) shown below for 1975 (for frequency estimates only) are intended as a general indication of the reliability of the data.

<u>Number of Exempt Organizations</u>	<u>Coefficient of Variation</u>
340	50%
940	30
2,120	20
8,470	10
33,860	5
211,650	2

Nonsampling Error.--Various techniques were used for 1975 to control and improve the quality of the data during statistical processing at the various field locations. Among them was a systematic verification of the manually edited data for two-thirds of the sample returns. As a further check on the quality of the editing, a small subsample of 0.5 percent of all documents was processed in the National Office. This subsample showed that 99.5 percent of the codes and money amounts on the documents had been entered correctly. Key entry of the data at the processing center was subjected to 100 percent verification.

Prior to tabulation, numerous computer tests were applied to each return record to check for inconsistencies. Lastly, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, reporting variations and limitations, and economic conditions.

Definitions and Law Changes

Definitions of the data items presented in the tables are, in general, the same as those presented in

Statistics of Income--1974-78, Private Foundations [1] and an IRS paper "Private Foundations, Federal Tax Law and Philanthropic Activity: An IRS Perspective" [6].

Except for the change increasing the level required for filing a return, there were no major law changes affecting the year-to-year comparability of the data for the period shown.

#### References

- [1] U.S. Department of the Treasury Internal Revenue Service, Statistics of Income--1974-78, Private Foundations, Publication 1073, U.S. Government Printing Office, 1981.
- [2] Data for farmers' marketing and purchasing cooperatives will be published in the SOI Bulletin in 1982.
- [3] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1975, 1977-1978, Organizations Exempt From Income Tax, unpublished tabulations.
- [4] Sullivan, John P., and Gilmour, Keith, "Nonprofit Organizations in America: An Examination of Information Return Filings with IRS," American Statistical Association, 1981 Proceedings, Section on Survey Research Methods.
- [5] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1946, Supplement, Part 2, Returns of Organizations Exempt From Income Tax Under Section 101 Internal Revenue Code, U.S. Department of the Treasury, 1949.
- [6] Petska, Thomas B., and Skelly, Daniel, "Private Foundations, Federal Tax Law, and Philanthropic Activity: An IRS Perspective," American Statistical Association, 1981 Proceedings, Section on Survey Research Methods.

# Total Business Activity for Income Year 1978

By George W. Justice, Jr. and Raymond Wolfe\*

Preliminary statistics for 1978 from corporate and noncorporate business income tax returns show that the number of businesses grew by 6 percent over 1977. For 1978, there were 15.6 million businesses, an increase of nearly a million from the 14.7 million reported for the previous year. Business receipts increased at a much more rapid rate, about 15 percent, from \$4.6 trillion to \$5.2 trillion.

## NUMBER OF BUSINESSES

There was a steady increase in the number of businesses during the 10-year period, 1969 to 1978. During this period the total number of businesses increased about 30 percent, with corporate businesses increasing 43 percent and noncorporate businesses increasing 28 percent.

The count of corporate businesses actually represents the number of returns filed. It, therefore, does not include the number of businesses that were subsidiary corporations included in the consolidated returns filed by their parents. The number of consolidated returns grew from 17,000 for 1969 to more than 46,000 for 1978. In part, this growth was in response to new provisions in the tax law favoring consolidated filing in contrast to the filing of separate returns for each subsidiary.

The counts for partnerships and sole proprietorships differ in meaning from those for corporations. In the case of the former, the number of returns is the same as the number of partnership businesses. In the case of the latter, the number of sole proprietorship businesses is slightly greater than the number of returns because a return can include separate data for more than one business.

## BUSINESS RECEIPTS

Over the 10-year period of 1969-78, the percentage increase in business receipts relative to the increase in businesses was far more pronounced, with receipts (expressed in "current dollars") having increased two and one-half times. Figure A shows business receipts for 1978 for the three forms of business compared to 1977 and to 1969 in both "current" and "constant" dollars. The increase in constant dollars was based on the "implicit price deflator" for the gross national product developed by the Department of Commerce using 1972 as the base year [1]. Based on this hypothetical constant value of the dollar, Figure A shows that inflation was a major cause of nearly half of the increase in total business receipts for 1978 over 1977.

For 1978, receipts for corporations accounted for 87 percent of the total for all businesses; for 1969, they accounted for 84 percent. This increase may be understated, again because of the increase in consolidated reporting by affiliated groups of corporations as well as the growing number of affiliated corporations includable in consolidated returns based on acquisitions.

Figure A.--Receipts in Current and Constant Dollars by Legal Form of Business

Form of business	Business receipts, 1978 (Billions)	Increase from-- (Percent)	
		1977	1969
Current dollars			
Total.....	5,248	14.5	167.8
Corporate.....	4,590	14.4	179.9
Noncorporate.....	658	15.2	105.6
Sole proprietorships..	443	12.4	89.3
Partnerships.....	215	21.5	150.0
Constant (1972) dollars			
Total.....	3,498	6.7	54.9
Corporate.....	3,059	6.6	61.9
Noncorporate.....	439	7.6	19.0
Sole proprietorships..	295	4.6	9.3
Partnerships.....	143	12.6	44.4

Intercompany sales within an affiliated group "wash out" on the consolidated income tax return, so only the receipts received from outside the group are reflected in the statistics.

Intercompany sales in general, within and among the three forms of business organization, result in the double counting of business receipts to an unknown extent. For this reason, the combined total of business receipts for all forms should be used with this limitation in mind (especially if comparisons are made with the gross national product which is less than the combined total, in part because of these intercompany transactions).

## INDUSTRIAL ACTIVITY

There were several industries with significant changes in the mix of corporate and noncorporate business receipts during the 10-year period. The changes include receipt shifts from unincorporated to incorporated businesses in two industries. Receipts for incorporated Medical and Health Service businesses increased from 21 percent of all business receipts for the industry for 1969 to 61 percent of all business receipts for 1978. Unincorporated businesses in this industry experienced a corresponding decrease in the percentage distribution. Likewise, Gasoline Service Stations realized a similar shift of 23 percent. The reverse situation prevailed in the Real Estate industry. There, the shift in receipts from the incorporated to the unincorporated sector was 15 percent.

\*Prepared under the direction of John DiPaolo, Chief, Statistics of Income Branch II. Raymond Wolfe is on the Business and Pension Statistics Section headed by Jack Blacksin, Chief. George Justice is Staff Assistant to Mr. DiPaolo.

This 15 percent increase was the result of a 16 percent increase for partnerships and a 1 percent decrease for sole proprietorships.

As Figure B indicates, unincorporated businesses constitute the majority of businesses for all industrial divisions except Manufacturing. In contrast, corporations overwhelmingly accounted for most of the business receipts shown for all divisions except Agriculture, Forestry, and Fishing.

Several other observations can be made from the data presented in Figure B. In the Manufacturing division, corporations contributed virtually all the income generated, with almost 99 percent of the total business receipts. For most divisions, partnerships constituted only a small percentage, both in the number of businesses and in the dollar amount of business receipts; however, the Finance, Insurance, and Real Estate division does reflect the impact of partnership activity where over a quarter of the organizations were partnerships.

**Figure B**  
**Percentage Distribution of Number of Businesses and Business Receipts**  
**by Business Organization and Industrial Division — 1978**

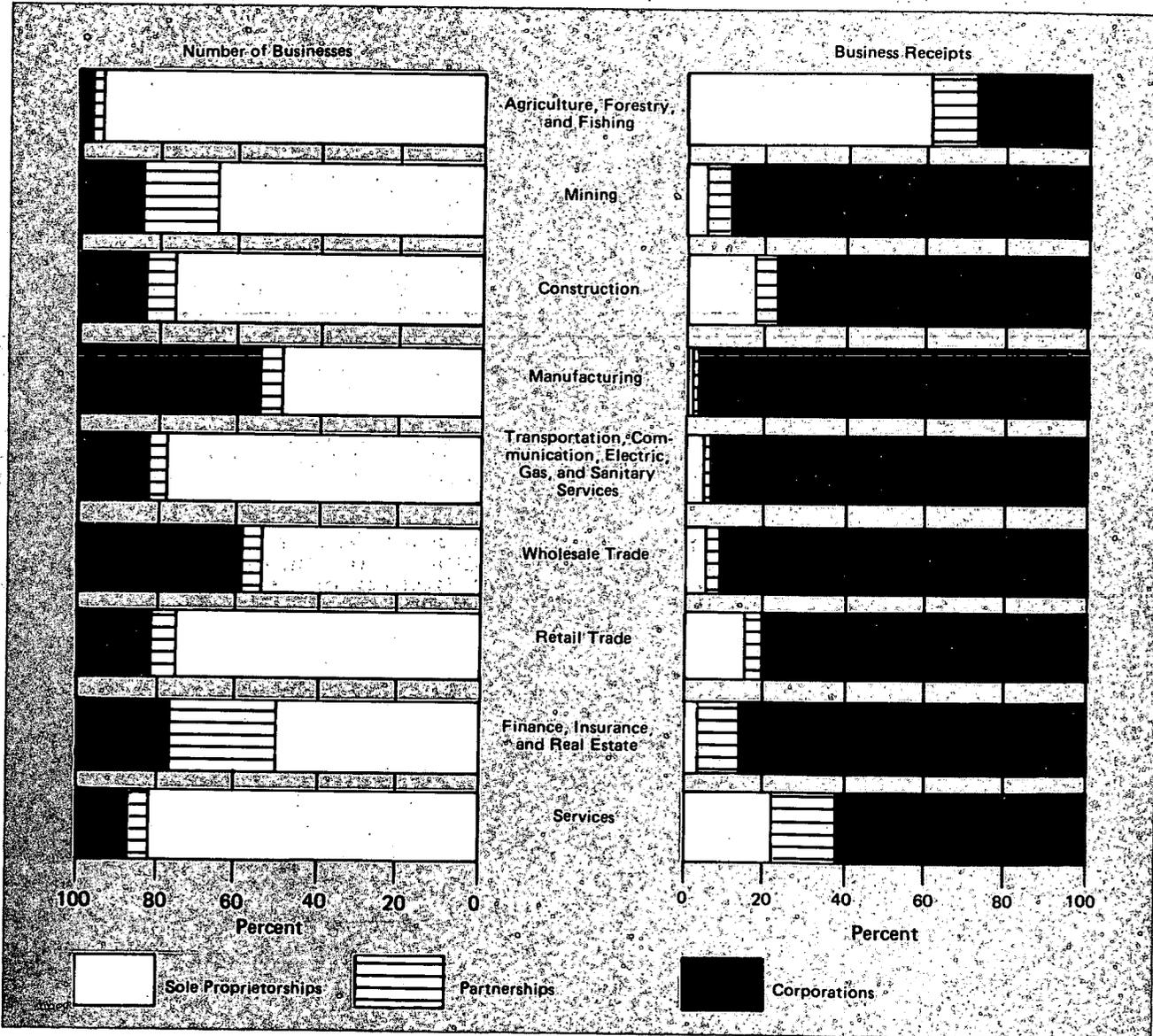


Figure C.--Percentage Distribution of Number of Businesses and Business Receipts for Selected Industrial Groups, 1978

Industry	Number of businesses			Business receipts		
	Corporations	Sole Proprietorships	Partnerships	Corporations	Sole Proprietorships	Partnerships
	(1)	(2)	(3)	(4)	(5)	(6)
Farms.....	1.5	95.1	3.4	24.0	63.6	12.4
Oil and gas extraction.....	11.7	68.3	20.0	89.6	5.1	5.3
Special trade contractors.....	12.5	82.6	4.9	69.6	25.2	5.2
Gasoline service stations.....	9.6	82.8	7.6	40.2	52.7	7.1
Operators and lessors of buildings.....	30.5	5.6	63.9	35.1	2.0	62.9
Medical and health services.....	21.3	75.2	3.5	60.6	29.5	9.9
Legal services.....	7.5	78.9	13.6	22.5	27.3	50.2

From Figure C, it can be seen that corporate farms, comprising less than 2 percent of the businesses, generated almost one-quarter of business receipts. Further, partnerships dominated in the industrial classification, Operators and Lessors of Buildings, with 63 percent of the business receipts. Partnerships also contributed the largest portion (50.2 percent) of receipts for Legal Services. The trend toward incorporation in Medical and Health Services is clearly evidenced by the corporate data.

In making any of these comparisons by industry, it should be remembered that businesses are classified into the industry that accounts for the largest percentage of their total receipts. Therefore, the total receipts reported by businesses with diversified operations are reported for a single industry in the statistics. Thus, the statistics cited above for corporate Farms, Gasoline Service Stations and Medical and Health Services excluded the business receipts reported by businesses, particularly large corporations engaged in these activities, whose principal activity was in some other industry. The reverse situation also ap-

plied, with the receipts shown for specific industries including amounts attributable to other industrial activities.

#### BASIC TABLE INFORMATION

Table 1 shows receipts and selected deductions for the three forms of business organization: corporations, sole proprietorships, and partnerships. These data are classified by the nine industrial divisions, as well as by selected industries within those divisions.

Information on the sample used for the statistics, on sampling and nonsampling error, and on definitions may be found immediately following the table. Additional detailed statistics on corporations, sole proprietorships, partnerships, as well as complete definitions of terms and a comprehensive description of data limitations, will be available in Statistics of Income--1978 for (a) Corporation Income Tax Returns, (b) Sole Proprietorship Returns, and (c) Partnership Returns, respectively.

## Corporate and Noncorporate Businesses, 1978

Table 1.--Receipts and Selected Deductions for Selected Industries

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

Selected industry	Number of businesses	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>ALL INDUSTRIES</b>							
All businesses, total..	15,629,041	5,248,487,003	3,414,255,279	156,423,237	132,356,786	217,053,223	72,579,274
Corporations.....	2,376,931	4,590,275,847	3,108,447,751	120,696,803	115,627,671	190,160,443	55,876,373
Sole Proprietorships.....	12,017,953	443,354,851	218,590,325	21,206,674	9,364,245	10,869,976	11,548,548
Partnerships.....	1,234,157	214,856,305	87,217,203	14,519,760	7,364,870	16,022,804	5,154,353
<b>AGRICULTURE, FORESTRY, AND FISHING</b>							
All businesses, total..	3,583,874	144,782,160	72,942,185	13,710,062	3,741,200	8,296,993	5,286,402
Corporations.....	69,971	39,222,456	29,140,482	1,650,333	870,132	1,251,690	843,362
Sole Proprietorships.....	3,386,965	87,514,766	32,304,609	10,704,957	2,522,440	6,007,865	3,628,066
Partnerships.....	126,938	18,044,938	11,497,094	1,354,772	348,628	1,037,438	814,974
<b>Farms</b>							
All businesses, total..	3,269,444	128,593,402	64,522,139	12,776,300	3,383,285	7,941,821	5,068,378
Corporations.....	50,242	30,907,475	23,177,852	1,330,757	678,951	1,094,019	747,707
Sole Proprietorships.....	3,109,664	81,724,599	30,954,485	10,207,695	2,394,490	5,872,148	3,539,837
Partnerships.....	109,538	15,961,328	10,389,802	1,237,848	309,844	975,654	780,834
<b>MINING</b>							
All businesses, total..	125,113	105,325,245	50,777,203	4,596,964	2,197,255	2,772,457	848,250
Corporations.....	19,124	94,017,878	47,438,276	3,603,234	1,776,220	2,341,157	562,878
Sole Proprietorships.....	82,360	4,744,164	848,065	340,580	170,221	156,325	111,532
Partnerships.....	23,629	6,563,203	2,490,862	653,150	250,814	274,975	173,840
<b>Oil and Gas Extraction</b>							
All businesses, total..	100,322	76,626,760	31,621,873	2,499,008	978,028	1,522,054	554,030
Corporations.....	11,701	68,660,658	29,931,815	1,831,801	702,610	1,252,869	328,450
Sole Proprietorships.....	68,545	3,907,458	574,842	265,772	143,450	134,548	87,196
Partnerships.....	20,076	4,058,644	1,115,216	401,435	131,968	134,637	138,384
<b>CONSTRUCTION</b>							
All businesses, total..	1,375,249	280,789,910	211,851,770	5,639,597	5,736,888	3,503,236	1,852,010
Corporations.....	228,657	213,464,403	173,149,594	3,851,926	4,610,374	2,595,240	1,283,685
Sole Proprietorships.....	1,068,560	51,272,856	27,681,277	1,507,139	893,514	668,325	458,238
Partnerships.....	78,032	16,052,651	11,020,899	280,532	233,000	239,671	110,087
<b>General Building Contractors and Operative Builders</b>							
All businesses, total..	328,369	119,962,506	100,085,267	1,416,368	1,728,380	1,818,238	455,128
Corporations.....	94,081	91,656,310	79,069,601	1,020,756	1,383,575	1,344,006	325,718
Sole Proprietorships.....	205,875	20,280,723	14,798,631	322,968	265,714	301,852	104,971
Partnerships.....	28,413	8,025,473	6,217,035	72,644	79,091	172,380	24,439
<b>Heavy Construction Contractors</b>							
All businesses, total..	46,600	51,499,246	40,560,988	1,809,719	1,061,630	750,371	455,028
Corporations.....	16,094	46,965,939	37,964,542	1,548,511	974,071	671,949	375,729
Sole Proprietorships.....	27,272	2,101,649	796,980	197,677	54,863	53,851	53,322
Partnerships.....	3,234	2,431,658	1,799,466	63,531	32,696	24,571	25,977
<b>Special Trade Contractors</b>							
All businesses, total..	943,856	107,515,243	71,176,662	2,358,418	2,916,016	910,633	923,822
Corporations.....	118,482	74,842,154	56,115,452	1,282,659	2,252,728	579,285	582,237
Sole Proprietorships.....	779,253	27,089,543	12,059,527	931,983	542,929	288,786	282,181
Partnerships.....	46,121	5,583,546	3,001,683	143,776	120,359	42,562	59,404

Footnotes at end of table.

## Corporate and Noncorporate Businesses, 1978

Table 1.--Receipts and Selected Deductions for Selected Industries--Continued

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

Selected industry	Number of businesses	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>MANUFACTURING</b>							
All businesses, total..	492,259	1,782,243,393	1,291,315,939	49,743,300	49,088,485	30,988,090	14,688,879
Corporations.....	223,465	1,759,892,940	1,278,596,736	48,780,096	48,598,822	30,651,922	14,313,477
Sole Proprietorships.....	240,863	11,836,156	5,677,587	589,102	287,954	169,917	247,573
Partnerships.....	27,931	10,514,297	7,041,616	374,102	201,709	166,251	127,829
<b>Food and Kindred Products</b>							
All businesses, total..	19,568	213,227,028	163,199,695	4,062,533	5,372,115	2,495,138	1,527,499
Corporations.....	15,485	211,233,743	161,683,181	4,015,876	5,324,690	2,470,478	1,510,098
Sole Proprietorships.....	2,807	563,628	436,603	11,242	6,927	4,572	6,920
Partnerships.....	1,276	1,429,657	1,079,911	35,415	40,498	20,088	10,481
<b>Textile Mill Products</b>							
All businesses, total..	9,057	38,069,970	29,543,241	1,012,120	950,527	539,463	255,766
Corporations.....	5,592	37,748,755	29,337,579	1,005,217	942,203	537,030	247,865
Sole Proprietorships.....	3,176	188,593	110,674	4,001	5,096	*1,348	6,938
Partnerships.....	289	132,622	94,988	2,902	3,228	1,085	963
<b>Apparel and Other Textile Products</b>							
All businesses, total..	27,332	40,271,411	29,619,521	399,390	1,088,682	532,700	446,921
Corporations.....	16,043	39,108,713	28,986,297	379,163	1,039,627	524,994	420,797
Sole Proprietorships.....	9,734	661,781	327,429	14,557	33,377	3,705	16,625
Partnerships.....	1,555	500,917	305,795	5,670	15,678	4,001	9,499
<b>Lumber and Wood Products, Except Furniture</b>							
All businesses, total..	76,725	50,485,792	36,429,315	1,840,499	1,253,921	814,638	401,251
Corporations.....	12,822	45,456,702	34,059,366	1,537,337	1,143,051	730,613	339,821
Sole Proprietorships.....	58,431	3,279,367	1,219,887	239,890	76,877	60,817	39,058
Partnerships.....	5,472	1,749,723	1,150,062	63,272	33,993	23,208	22,372
<b>Furniture and Fixtures</b>							
All businesses, total..	16,264	18,089,741	12,880,075	289,958	500,428	223,047	203,760
Corporations.....	6,369	17,344,273	12,453,678	274,604	481,897	215,997	188,103
Sole Proprietorships.....	8,917	568,723	311,925	13,446	14,924	5,663	12,134
Partnerships.....	978	176,745	114,472	1,908	3,607	1,387	3,523
<b>Printing, Publishing, and Allied Industries</b>							
All businesses, total..	86,923	57,690,190	35,026,580	1,602,809	1,813,782	747,961	829,463
Corporations.....	34,373	55,182,916	33,942,125	1,487,905	1,752,766	714,140	739,711
Sole Proprietorships.....	47,278	1,701,908	767,510	97,901	41,544	26,169	74,639
Partnerships.....	5,272	805,366	316,945	17,003	19,472	7,652	15,113
<b>Chemicals and Allied Products</b>							
All businesses, total..	11,375	136,768,767	87,632,499	5,541,526	2,798,670	2,662,225	1,330,441
Corporations.....	9,497	134,908,974	86,200,293	5,402,372	2,781,328	2,603,806	1,304,201
Sole Proprietorships.....	1,430	101,883	53,096	4,269	1,977	*1,255	1,344
Partnerships.....	448	1,757,910	1,379,110	134,885	15,365	57,164	24,896
<b>Electrical and Electronic Equipment</b>							
All businesses, total..	18,529	127,283,592	85,197,965	4,065,297	3,547,175	2,825,707	1,166,332
Corporations.....	13,525	126,936,320	84,995,054	4,052,931	3,542,380	2,820,694	1,162,158
Sole Proprietorships.....	4,162	181,159	94,724	9,724	2,864	3,494	2,248
Partnerships.....	842	166,113	108,187	2,642	1,931	1,519	1,926

Footnotes at end of table.

## Corporate and Noncorporate Businesses, 1978

Table 1.--Receipts and Selected Deductions for Selected Industries--Continued

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

Selected industry	Number of businesses	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES</b>							
All businesses, total..	525,769	373,947,784	227,502,467	31,991,886	20,925,972	18,364,659	7,582,981
Corporations.....	92,686	354,676,999	223,310,801	29,873,635	20,322,243	17,753,793	7,174,910
Sole Proprietorships.....	413,197	14,784,631	2,591,749	1,418,098	496,217	367,382	337,852
Partnerships.....	19,886	4,486,154	1,599,917	700,153	107,512	243,484	70,219
<u>Transportation</u>							
All businesses, total..	473,747	156,675,335	99,959,597	9,210,201	6,739,342	4,515,144	5,828,000
Corporations.....	71,566	139,124,982	96,434,161	7,369,945	6,173,944	3,987,192	5,447,199
Sole Proprietorships.....	385,570	14,239,743	2,502,866	1,345,212	481,781	351,421	323,692
Partnerships.....	16,611	3,310,610	1,022,570	495,044	*83,617	176,531	57,109
<u>Communication</u>							
All businesses, total..	17,134	80,350,567	37,502,686	11,363,269	5,332,764	4,220,187	1,122,226
Corporations.....	8,631	79,925,401	37,443,339	11,266,542	5,318,597	4,191,433	1,107,293
Sole Proprietorships.....	7,523	153,250	35,139	29,795	3,339	3,591	6,267
Partnerships.....	980	271,916	24,208	66,932	10,828	25,163	8,666
<u>Electric, Gas, and Sanitary Services</u>							
All businesses, total..	34,888	136,921,879	90,040,185	11,418,416	8,853,867	9,629,329	641,149
Corporations.....	12,489	135,626,615	89,433,301	11,237,148	8,829,703	9,575,168	620,417
Sole Proprietorships.....	20,104	391,637	53,743	43,091	11,097	12,372	16,288
Partnerships.....	2,295	903,627	553,141	138,177	13,067	41,789	4,444
<b>WHOLESALE TRADE</b>							
All businesses, total..	609,079	821,564,799	692,576,169	5,983,752	8,377,172	7,082,937	4,561,924
Corporations.....	254,623	764,613,971	647,619,412	5,376,233	7,837,838	6,706,753	4,181,712
Sole Proprietorships.....	325,299	39,132,276	29,967,260	460,931	384,614	256,821	275,621
Partnerships.....	29,157	17,818,552	14,989,497	146,588	154,720	119,363	104,591
<u>Motor Vehicles and Automotive Equipment</u>							
All businesses, total..	37,530	43,409,921	34,398,975	314,139	471,847	453,824	367,153
Corporations.....	19,663	40,054,583	31,712,112	290,750	440,251	434,034	341,830
Sole Proprietorships.....	15,958	2,690,534	2,186,256	18,929	25,074	16,142	20,624
Partnerships.....	1,909	664,804	500,607	4,460	6,522	3,648	4,699
<u>Machinery, Equipment, and Supplies</u>							
All businesses, total..	88,435	90,117,405	67,878,974	1,154,427	1,052,827	1,159,699	628,548
Corporations.....	47,589	84,245,881	63,608,712	1,069,746	988,101	1,108,159	594,799
Sole Proprietorships.....	36,625	4,329,536	3,076,174	67,570	46,748	37,818	23,559
Partnerships.....	4,221	1,541,988	1,194,088	17,111	17,978	13,722	10,190
<u>Groceries and Related Products</u>							
All businesses, total..	63,359	136,255,865	119,926,303	793,805	927,860	615,150	686,956
Corporations.....	27,034	126,708,591	111,878,205	716,953	871,627	575,855	630,937
Sole Proprietorships.....	32,284	6,381,972	5,363,440	58,562	36,663	29,787	40,210
Partnerships.....	4,041	3,165,302	2,684,658	18,290	19,570	9,508	15,809
<u>Farm-Product Raw Materials</u>							
All businesses, total..	26,079	100,370,168	94,178,427	619,045	323,451	822,958	212,502
Corporations.....	9,182	89,304,600	83,977,425	561,201	298,647	761,082	186,446
Sole Proprietorships.....	14,945	7,169,413	6,630,279	31,804	11,377	34,348	12,249
Partnerships.....	1,952	3,896,155	3,570,723	26,040	13,427	27,528	13,807

Footnotes at end of table.

## Corporate and Noncorporate Businesses, 1978

Table 1.--Receipts and Selected Deductions for Selected Industries--Continued

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

Selected industry	Number of businesses	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>WHOLESALE TRADE--Continued</b>							
<u>Alcoholic Beverages</u>							
All businesses, total..	7,070	23,321,045	18,414,147	173,617	1,009,590	132,599	119,387
Corporations.....	5,247	22,143,943	17,231,058	164,440	980,687	128,370	111,741
Sole Proprietorships.....	1,300	624,539	515,033	5,259	9,924	2,395	4,812
Partnerships.....	523	552,563	668,056	3,918	18,979	1,834	2,834
<u>RETAIL TRADE</u>							
All businesses, total..	2,544,731	855,185,610	622,302,889	10,560,711	15,440,597	8,967,676	17,806,803
Corporations.....	466,016	684,333,673	497,796,848	8,151,018	12,083,272	7,483,916	14,212,206
Sole Proprietorships.....	1,908,305	135,826,877	99,532,753	1,960,139	2,655,974	1,161,899	2,763,445
Partnerships.....	170,410	35,025,060	24,973,288	449,554	701,351	321,861	831,152
<u>Building Materials, Paint, Hardware, Garden Supply, and Mobile Home Dealers</u>							
All businesses, total..	111,489	51,032,056	37,174,178	602,430	937,198	1,056,925	624,404
Corporations.....	34,701	41,735,100	30,517,116	436,409	754,759	485,963	510,839
Sole Proprietorships.....	67,422	6,572,116	4,693,564	129,195	133,231	534,763	81,895
Partnerships.....	9,366	2,724,840	1,963,498	36,826	49,208	36,199	31,670
<u>Food Stores</u>							
All businesses, total..	250,121	174,514,892	136,785,702	1,702,396	2,276,886	670,962	2,419,998
Corporations.....	32,337	140,782,368	109,738,268	1,349,142	1,788,593	489,453	1,966,453
Sole Proprietorships.....	195,173	26,889,800	21,577,831	290,818	394,699	147,777	364,098
Partnerships.....	22,611	6,842,724	5,469,603	62,436	93,594	33,732	89,447
<u>Motor Vehicle Dealers</u>							
All businesses, total..	92,141	165,852,593	143,979,607	1,068,552	1,345,364	1,908,901	1,052,113
Corporations.....	35,065	151,918,262	131,970,039	1,005,725	1,239,785	1,765,921	966,883
Sole Proprietorships.....	50,624	10,208,437	8,789,999	44,228	77,453	105,211	63,119
Partnerships.....	6,452	3,725,894	3,219,569	18,599	28,126	37,769	22,111
<u>Gasoline Service Stations</u>							
All businesses, total..	157,028	57,212,542	48,038,585	440,753	949,249	205,780	767,710
Corporations.....	15,122	23,005,981	19,565,536	193,133	409,427	99,087	254,967
Sole Proprietorships.....	129,977	30,128,692	25,098,479	217,155	467,111	91,669	452,857
Partnerships.....	11,929	4,077,869	3,374,570	30,465	72,711	15,024	59,886
<u>Furniture and Home Furnishings Stores</u>							
All businesses, total..	164,439	35,238,980	22,360,699	432,403	711,513	412,199	1,030,368
Corporations.....	36,690	25,407,530	16,052,786	262,750	523,478	299,980	775,603
Sole Proprietorships.....	115,385	7,813,915	5,030,823	137,685	149,324	90,581	200,576
Partnerships.....	12,364	2,017,535	1,277,090	31,968	38,711	21,638	54,189
<u>Eating and Drinking Places</u>							
All businesses, total..	359,908	71,243,335	33,153,747	2,124,444	2,871,683	1,105,629	3,428,874
Corporations.....	101,053	49,425,067	21,966,135	1,483,955	1,932,209	783,106	2,508,599
Sole Proprietorships.....	222,262	15,946,893	8,296,438	491,537	703,483	238,124	609,329
Partnerships.....	36,593	5,871,375	2,891,174	148,952	235,991	84,399	310,946
<u>Drug Stores and Proprietary Stores</u>							
All businesses, total..	38,238	26,906,105	19,103,800	221,671	451,520	135,209	631,385
Corporations.....	21,559	23,667,379	16,920,364	189,795	390,794	116,169	565,502
Sole Proprietorships.....	13,590	2,427,563	1,627,492	26,525	46,592	14,781	49,342
Partnerships.....	3,089	811,163	555,944	5,351	14,134	4,259	16,541

Footnotes at end of table.

## Corporate and Noncorporate Businesses, 1978

Table 1.--Receipts and Selected Deductions for Selected Industries--Continued

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

Selected industry	Number of businesses	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>RETAIL TRADE--Continued</b>							
<u>Liquor Stores</u>							
All businesses, total..	41,490	13,818,567	11,182,257	119,234	247,064	112,852	233,363
Corporations.....	11,887	8,242,601	6,634,656	69,875	128,037	76,050	151,404
Sole Proprietorships.....	25,812	4,492,883	3,682,485	36,465	96,480	25,400	62,981
Partnerships.....	3,791	1,083,083	865,116	12,894	22,547	11,402	18,978
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>							
All businesses, total..	1,954,188	554,732,985	116,708,701	17,224,957	16,398,302	129,420,744	6,843,002
Corporations.....	454,420	471,349,301	105,704,570	8,894,227	12,042,334	116,523,537	5,430,455
Sole Proprietorships.....	983,633	20,561,255	3,909,693	768,595	321,278	803,420	445,638
Partnerships.....	516,135	62,822,429	7,094,438	7,562,135	4,034,690	12,093,787	966,909
<u>Finance</u>							
All businesses, total..	221,939	223,637,109	6,080,709	4,754,764	4,444,647	106,607,233	3,092,032
Corporations.....	76,831	202,614,276	3,864,452	4,568,488	4,244,937	105,342,733	2,910,186
Sole Proprietorships.....	26,476	2,571,599	1,875,285	17,558	6,900	65,405	64,186
Partnerships.....	118,632	18,451,234	340,972	168,718	192,810	1,199,095	117,660
<u>Credit agencies other than banks</u>							
All businesses, total..	60,552	62,880,786	2,607,546	755,462	963,704	35,805,132	413,754
Corporations.....	54,679	62,587,125	2,591,604	749,573	959,146	35,754,298	407,706
Sole Proprietorships.....	3,916	116,254	13,086	1,572	919	18,725	3,378
Partnerships.....	1,957	177,407	2,856	4,317	3,639	32,109	2,670
<u>Security, commodity brokers, and services</u>							
All businesses, total..	30,537	26,677,426	2,312,313	171,186	343,503	2,477,990	453,749
Corporations.....	6,701	10,443,028	468,641	146,855	274,178	1,909,404	338,348
Sole Proprietorships.....	20,978	2,370,934	1,831,621	14,691	5,365	39,550	59,367
Partnerships.....	2,858	13,863,464	12,051	9,640	63,960	529,036	56,034
<u>Insurance</u>							
All businesses, total..	8,401	201,966,016	185,120,071	1,325,549	4,274,646	3,506,897	1,151,045
Corporations.....	8,401	201,966,016	185,126,071	1,325,549	4,274,646	3,506,897	1,151,045
Sole Proprietorships.....	-	-	-	-	-	-	-
Partnerships.....	-	-	-	-	-	-	-
<u>Insurance Agents, Brokers, and Services</u>							
All businesses, total..	268,956	19,709,662	3,218,855	310,744	416,621	232,303	503,716
Corporations.....	43,118	12,101,551	2,575,674	189,826	338,850	171,971	306,776
Sole Proprietorships.....	219,195	5,487,241	339,014	106,849	51,309	52,603	160,651
Partnerships.....	6,643	2,120,870	304,167	14,069	26,462	7,729	36,289
<u>Real Estate</u>							
All businesses, total..	1,404,719	96,857,204	16,429,968	10,722,753	7,024,108	16,531,954	2,031,849
Corporations.....	275,897	42,104,466	8,285,276	2,699,217	2,945,621	4,959,578	998,088
Sole Proprietorships.....	737,962	12,502,414	1,695,393	644,189	263,069	685,412	220,801
Partnerships.....	390,860	42,250,324	6,449,299	7,379,347	3,815,418	10,886,964	812,960
<u>Operators and lessors of buildings</u>							
All businesses, total..	503,373	50,389,600	2,953,263	9,354,220	5,690,180	13,204,580	1,184,570
Corporations.....	153,705	17,688,051	2,321,844	2,006,644	2,026,759	2,938,305	447,357
Sole Proprietorships.....	28,219	993,468	73,062	225,226	97,069	287,789	11,880
Partnerships.....	321,449	31,708,081	558,357	7,122,350	3,566,352	9,978,486	725,333

Footnotes at end of table.

## Corporate and Noncorporate Businesses, 1978

Table 1.--Receipts and Selected Deductions for Selected Industries--Continued

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

Selected industry	Number of businesses	Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>SERVICES</b>							
All businesses, total..	4,273,835	318,425,158	120,476,839	16,751,483	10,258,640	7,532,845	12,924,415
Corporations.....	560,014	202,409,075	101,100,479	10,418,985	7,372,983	4,783,943	7,778,406
Sole Proprietorships.....	3,472,508	72,563,683	12,919,408	3,335,600	1,553,932	1,223,335	3,193,916
Partnerships.....	241,313	43,452,400	6,456,952	2,996,898	1,331,725	1,525,567	1,952,093
<u>Hotels and Other Lodging Places</u>							
All businesses, total..	104,618	20,823,349	7,752,494	1,710,717	1,255,239	1,730,894	980,164
Corporations.....	18,712	13,005,050	6,256,386	813,510	779,923	798,536	719,648
Sole Proprietorships.....	68,171	2,677,040	417,016	345,753	169,664	292,245	72,111
Partnerships.....	17,735	5,141,259	1,079,092	551,454	305,652	640,113	188,405
<u>Personal Services</u>							
All businesses, total..	803,718	21,712,584	7,457,456	1,003,748	774,704	350,496	1,214,968
Corporations.....	41,882	10,908,698	5,446,301	476,659	475,052	172,636	502,730
Sole Proprietorships.....	735,232	9,328,608	1,639,111	463,438	253,406	155,310	628,634
Partnerships.....	26,604	1,475,278	372,044	63,651	46,246	22,550	83,604
<u>Business Services</u>							
All businesses, total..	862,741	74,050,667	37,366,738	4,515,742	2,195,490	1,772,772	2,244,846
Corporations.....	138,900	60,020,717	34,502,352	2,651,612	1,957,782	1,202,637	1,816,742
Sole Proprietorships.....	684,067	10,281,805	2,158,170	557,942	161,658	182,308	321,878
Partnerships.....	39,774	3,748,145	706,216	1,306,188	76,050	387,827	106,226
<u>Automobile Repair and Miscellaneous Repair Services</u>							
All businesses, total..	558,771	35,986,219	18,269,157	3,269,381	1,080,897	1,040,517	1,165,536
Corporations.....	65,284	20,780,549	11,354,746	2,623,167	702,568	807,805	684,887
Sole Proprietorships.....	459,864	12,160,172	5,481,800	475,003	295,853	168,960	373,451
Partnerships.....	33,623	3,045,498	1,432,611	171,211	82,476	63,752	107,198
<u>Motion Pictures</u>							
All businesses, total..	30,065	14,319,405	7,515,789	1,797,273	346,986	520,569	477,742
Corporations.....	10,427	12,862,462	6,924,529	1,486,151	321,675	477,872	394,163
Sole Proprietorships.....	15,899	639,672	273,154	43,309	12,037	6,609	38,447
Partnerships.....	3,739	817,271	318,106	267,813	13,274	36,088	45,132
<u>Amusement and Recreation Services, Except Motion Pictures</u>							
All businesses, total..	469,300	16,651,764	6,605,963	1,182,518	759,490	556,236	846,185
Corporations.....	34,399	11,502,714	5,710,676	696,262	603,321	396,355	593,599
Sole Proprietorships.....	284,848	3,373,688	504,894	332,041	72,192	64,386	159,417
Partnerships.....	150,053	1,775,362	390,393	154,215	83,977	95,495	93,169
<u>Medical and Health Services</u>							
All businesses, total..	558,558	70,251,206	17,841,469	1,676,981	2,053,002	925,342	3,320,907
Corporations.....	119,188	42,582,248	15,800,423	942,309	1,469,476	601,576	2,021,716
Sole Proprietorships.....	419,735	20,741,560	1,580,171	602,786	378,562	214,558	948,239
Partnerships.....	19,635	6,927,398	460,875	131,886	204,964	109,208	350,952
<u>Legal Services</u>							
All businesses, total..	209,713	21,288,837	1,836,338	387,450	495,457	107,291	1,159,274
Corporations.....	15,614	4,790,812	1,586,745	79,208	156,544	21,164	238,229
Sole Proprietorships.....	165,476	5,808,926	101,973	158,430	83,191	45,876	325,711
Partnerships.....	28,623	10,689,099	147,620	149,812	255,722	40,251	595,334

\*Estimate should be used with caution because of the small number of returns on which it is based.

<sup>1</sup>Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.NOTE: "Total Business Activity" data were last published in Statistics of Income--1971, Business Income Tax Returns.

## DATA SOURCES AND LIMITATIONS

These statistics are based on stratified probability samples of unaudited corporation and partnership returns and sole proprietorship schedules. Corporation returns were stratified using industry, net income or deficit, and total assets. The partnership returns were stratified based on industry, net receipts, total income or deficit, and total assets. Both samples were selected on the basis of a systematic design of randomly-designated ending digits of the employer identification number. The sole proprietorship schedules were sampled as part of the individual income tax returns program. Individual income tax returns were stratified based on the presence or absence of a sole proprietorship Schedule C, State from which the return was filed, adjusted gross income or deficit or largest source of income or loss, and business plus farm receipts. This sample was selected using ending digits of the social security number.

The sample rates for Form 1120 and 1120S corporation returns ranged from 0.6 percent to 100 percent. Forms 1120L, 1120M, and 1120F were sampled at the 100 percent rate. For Form 1120-DISC, sample rates ranged from 10 percent to 100 percent. Partnership returns were sampled at rates ranging from 0.6 to 100 percent. Sampling rates for individual returns and their accompanying proprietorship schedules ranged from 0.02 percent to 100 percent. Sample counts and estimated populations are shown below for each form of business. Corresponding sample counts and populations for 1977 are also shown.

Sampling introduces imprecision to the estimates. The imprecision of an estimate is measured by the standard error, which is presented as a percentage of the estimate and called the coefficient of variation. The return data are also subject to nonsampling error due to taxpayer reporting differences and to discrepancies introduced in statistical processing.

Coefficient of Variation

The upper limits of the coefficient of variation (CV) shown below for each form of business are for estimated frequencies only and are intended as a general guide to the reliability of the data.

Additional measures of the sampling error, expressed as coefficients of variation for specific industries and for the various data items, will be presented separately in the forthcoming Statistics of Income reports for 1978. The computed coefficients of variation already published in the 1977 Statistics of Income reports can be used to approximate the reliability of similar 1978 estimates.

Nonsampling Error

Nonsampling error was controlled during statistical processing by a variety of methods. Among them was a systematic verification at the field processing locations of the manual data editing and industry coding. As a further check on the quality of the editing and industry coding, small subsamples selected after field verification were reprocessed in the National Office. Key entry of the data at the processing locations was also subjected to 100 percent verification.

Prior to tabulation, numerous computer tests were applied to each return record to check for inconsistencies. Lastly, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, business reporting variations and limitations, economic conditions, and comparability with other statistical series.

Other Limitations

Time period covered.--The 1978 Income Year business statistics are for accounting periods ended July 1978 through June 1979, as shown below.

Type of business return or schedule	Sample count		Estimated population	
	1978	1977	1978	1977
	(1)	(2)	(3)	(4)
Corporation returns.....	98,582	91,693	2,472,701	2,335,256
Partnership returns.....	47,076	43,147	1,310,107	1,214,994
Sole Proprietorship schedules.....	94,175	93,486	12,017,953	11,345,616

Estimated Number of Returns for Selected Upper Limits of the Coefficient of Variation for Sole Proprietorships, Partnerships, and Corporations, 1978

Coefficient of variation (Percent)	Number of returns		Sole Proprietorship schedules	
	Corporations	Partnerships	Agricultural industries	Other industries
	(1)	(2)	(3)	(4)
1.....	1,702,000	*	*	9,673,000
2.....	425,500	400,000	*	2,418,300
5.....	68,100	64,000	1,532,500	386,900
10.....	17,000	16,000	383,100	96,700
20.....	4,300	4,000	95,800	24,200
30.....	1,900	1,800	42,600	10,700
35.....	1,400	1,300	31,300	7,900
50.....	700	640	15,300	3,900

\*The estimated number of returns is greater than the total population.

For nearly all noncorporate taxpayers, the 1978 Income Year corresponded with the calendar year; a small number of noncorporate taxpayers, however, reported for noncalendar years which ended in another month during the span of months, July 1978 through June 1979. This is in contrast to corporations, where only about 40 percent used accounting periods ending with December.

**Definitions.**--In general, the definitions of the items presented here were the same for all forms of business organization. However, two exceptions should be noted:

(1) Number of businesses -- For partnerships, the number of businesses was equal to the number of returns, Forms 1065, filed. For sole proprietorships, it was equal to the number of Schedules C (Profit or Loss from Business or Profession), Schedules F (Farm Income and Expenses), and Forms 4835 (Farm Rental Income and Expenses and Summary of Gross Income from Farming or Fishing) attached to individual income tax returns, Forms 1040. For corporations, it was equal to the number of corporation returns, Forms 1120, 1120-F, 1120-L, 1120-M, 1120-S, and 1120-DISC. Forms 1120-F were counted only if they included data on a U.S. business operation. Consolidated returns were counted only once; the subsidiary corporations included in these returns were not separately counted.

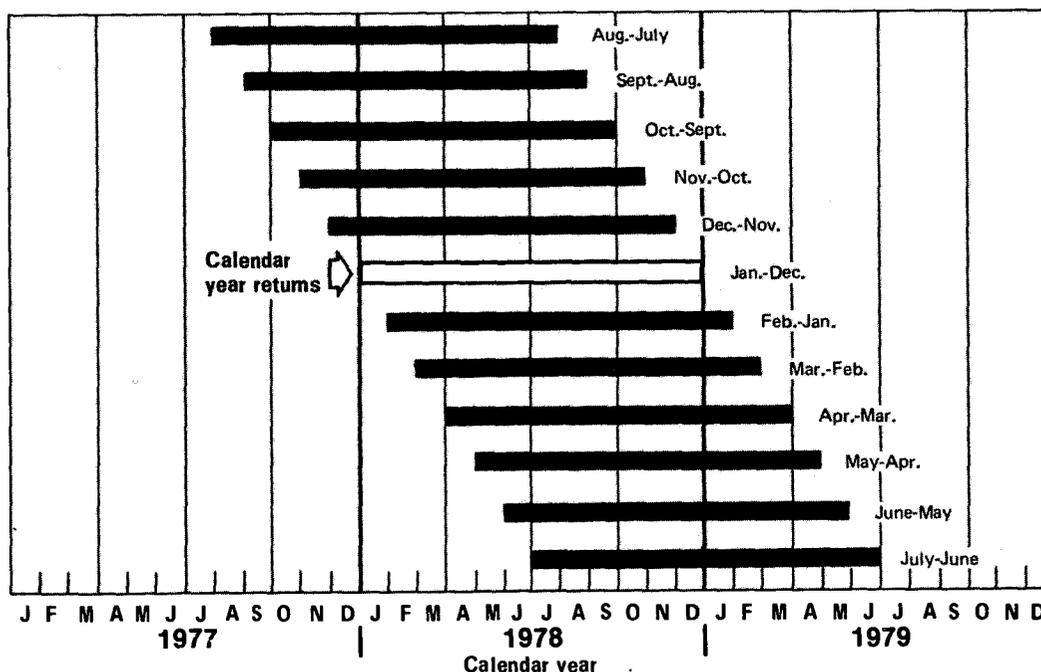
(2) Business receipts -- In general, this represented gross receipts from sales and services, less

returns and allowances. For sole proprietorships, it also included incidental income, e.g., from sales of scrap, usually excluded from gross receipts by partnerships and corporations. For partnerships and corporations classified in Finance, Insurance, and Real Estate, it also included investment income, e.g., from interest, reported separately on the return form in addition to gross receipts.

**Industrial Classification.**--For sole proprietorships and partnerships, the industry groups were based on the Standard Industrial Classification (SIC) Manual, 1972 edition, currently authorized by the Statistical Policy Division, Office of Information and Regulatory Affairs, in the Office of Management and Budget. For corporations, the industries used generally conform with the Enterprise Standard Industrial Classification (ESIC), also issued by the Office of Management and Budget. This classification, which was designed to classify companies (which are often engaged in more than one industrial activity), follows closely along the lines of the more detailed SIC which was designed to classify separate "establishments" rather than the companies of which establishments were part. For corporations, exceptions were made for returns classified under Finance, Insurance, and Real Estate to take account of industry groups with special definitions in the Internal Revenue Code.

Every business return or sole proprietorship schedule in the statistical sample was assigned to a single industry class, even though the business entity may have been engaged in more than one type of industrial activity. This is particularly a concern in classifying large corporations because of their diversified industrial activities.

## Accounting periods of returns in this report



### References

- [1] U.S. Bureau of Economic Analysis, Department of Commerce, Survey of Current Business, July issues.

# Windfall Profit Tax Liability for 1980

By Carol Belal and Phil Clark\*

The Crude Oil Windfall Profit Tax Act of 1980 imposed a Federal excise tax on domestic crude oil extracted on or after March 1, 1980. This Act affects almost every taxpayer with an economic interest in an oil well. The tax is imposed at different rates on various categories, or tiers, of oil, with exemptions provided for certain taxpayers or types of production. The tax is temporary and will phase out over a 33-month period beginning in January 1988, if \$227.3 billion in "net revenue" (see Definitions) has been realized, but not later than January 1991.

Preliminary statistics for 1980 show an accrued tax liability of nearly \$10 billion after adjustments, as reported on 1980 returns filed through mid-1981. In general, adjustments reflect corrections applied to the current quarter's liability in order to correct over- and under-withholding in previous quarters. A more detailed discussion of adjustments appears later in this article. Liability before and after adjustments for each quarter is shown below.

Millions of dollars

Quarter ending	Tax before adjustments	Adjustments	Tax after adjustments
Total.....	10,961	-1,036	9,925
March 1980.....	788	-	788
June 1980.....	2,842	-21	2,821
September 1980..	3,413	-88	3,325
December 1980...	3,918	-927	2,991

## THE TAX

The computation of windfall profit is as follows:

EQUALS	Windfall Profit
LESS	Removal Price
	Sum of Adjusted Base Price and State Severance Tax Adjustment

The base price for this computation is determined by a method set forth in the Act (see Definitions). The adjusted base price is the base price multiplied by an inflation adjustment factor [1], which is computed by the Internal Revenue Service (IRS) for each calendar quarter. The windfall profit tax is the windfall profit times the appropriate tax rate.

The tax rate varies with the classification of the taxable crude oil into one of three tiers. In addition, for independent producers (generally a producer not involved in the refining or retailing of oil) lower rates are allowed on the first 1,000 barrels per day of tier one and tier two oil attributable to working interests. Following are the tax rates for each category of oil:

Type of Oil	General Rates	Independent Producer Rates
Tier 1-- All nonexempt domestic oil except Tier 2 and Tier 3 oil.....	70%	50%*
Tier 2-- Stripper oil and oil produced from a National Petroleum Reserve.....	60%	30%*
Tier 3-- Newly discovered oil, heavy oil and incremental tertiary oil....	30%	30%

\* First 1,000 barrels per day.

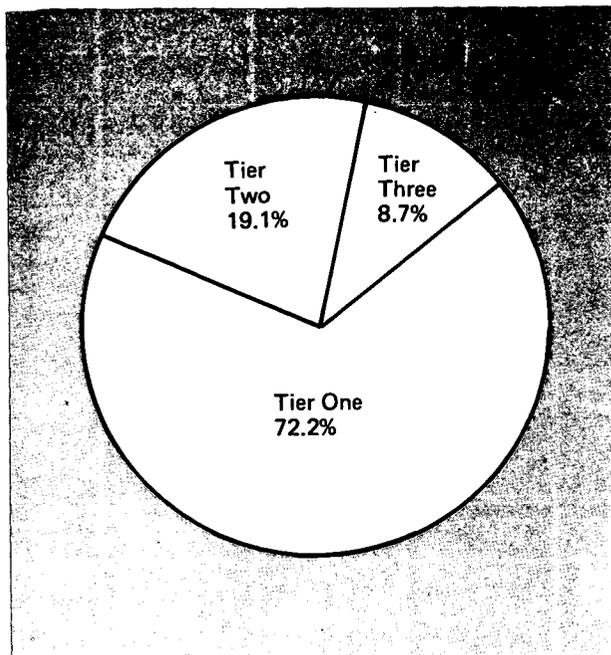
The Economic Recovery Tax Act of 1981 provided for two changes in the tax rates. Independent producers' stripper well production after December 31, 1982, will be exempt from tax. In addition, the tax rate on newly discovered oil will be phased down from 30 percent in 1981 to 15 percent in 1986.

The reasons behind the differential rate structure, as described by the Staff of the Joint Committee on Taxation [2], are as follows:

Congress believed that the large price increases resulting from phased decontrol and extraordinary increases in world oil prices were an appropriate object of taxation. However, it believed that any such tax should be structured carefully to eliminate, as much as possible, adverse effects on domestic production. For this reason, the Act contains lower tax rates for those types of oil whose production Congress believed to be especially responsive to more lenient tax treatment, such as newly discovered oil, tertiary oil, stripper oil and heavy oil. Because of the significant contribution made by independent producers, the Act contains reduced tax rates for up to 1,000 barrels per day of tier one and tier two production by independent producers.

In 1980, the tax liability generated by the production of tier one oil resulted in the majority of the total liability. The distribution of fourth quarter 1980 tax liability before adjustments among oil tiers for those filers who reported such detail looked as follows.

\*Windfall Profit Tax Statistics Group. Prepared under the direction of William J. Smith, Jr.



The tax is imposed upon the holders of the economic interest, the producers; however, for taxpayers other than integrated oil companies the tax is withheld and paid by the first entity buying the crude oil, the first purchaser, or other intermediary. This process of withholding and paying the tax is similar to the way an employer withholds income and social security tax from an employee. Integrated oil companies deposit the tax on their own production. The total number of withholding entities for 1980 was between 800 and 900, although the number for any one quarter never reached that total, due to shifts in the filing population from quarter to quarter. An increase in the number of withholding agents is anticipated for 1981, due to revisions in the IRS regulations which allow qualified disbursers (see Definitions) to elect to withhold the tax.

Should under- or over-withholding occur, the depositing or withholding agent is responsible for correcting that error to the extent possible by adjusting the amounts withheld in succeeding quarters. The large adjustment shown for the fourth quarter of 1980 reflects corrections for overpayments made due to uncertainty among taxpayers regarding the timing for accounting for the effects of the net income limitation provision of the Act. This provision limits the windfall profit to 90 percent of the net income per barrel of oil. Clarifying regulations issued by IRS in October 1980 allowed taxpayers not subject to withholding to take the net income limitation into account currently, on a quarter-by-quarter basis. Many taxpayers had interpreted the instructions for tax payments to mean that the limitation could only be used after the close of

the taxable year. Thus, adjustments for the fourth quarter of 1980 were especially large, taking into account overpayments since the enactment of the tax.

Not reflected in the data in this article are adjustments to 1980 windfall profit tax liability made after the close of the year. Over-withholding of windfall profit tax (including overpayment due to the net income limitation) which was not corrected by the withholding agent could be claimed as a refund or credit by the producer. An under-withholding amount which was not corrected was deposited by the producer. Any windfall profit tax paid which was not recovered in one of the above-mentioned manners could be treated as a deduction against the income from the oil property in question, resulting in a reduction in income tax liability. In addition, the Omnibus Reconciliation Act of 1980 allowed a credit or refund of up to \$1,000 for individuals, family farm corporations, and estates with royalty interests. The Economic Recovery Tax Act of 1981 increased the credit to \$2,500 for 1981. After 1981, the royalty owner's credit will be replaced with an exemption of up to 2 barrels per day of qualified royalty owners' production in 1982, 1983, and 1984; this exempt amount will increase to three barrels in 1985 and thereafter.

#### BASIC TABLE INFORMATION

Shown in Table 1 is tax liability by tier and tax rate for the quarter ending December 1980, and for Calendar Year 1980. The tax was tabulated from over 2,000 returns for the year, between 500 and 600 per quarter. Also shown in the table are the components of the windfall profit. Although taxpayers were not required to show the components until January 1981, they did so on 64 percent of the returns. Significantly, these returns accounted for only 18 percent of the tax liability. The first two columns of Table 1 represent data from all returns filed. The last six columns represent data only for those returns which had the components of the windfall profit shown.

Tabulations in the Bulletin represent returns filed for 1980 which were received through mid-1981. Returns filed for 1981 as well as amended returns may result in further adjustments to 1980 tax liability. On that basis, revised data may appear in future issues of the Bulletin.

#### DATA SOURCES AND LIMITATIONS

The Quarterly Federal Excise Tax Return, Form 720, is the form on which the windfall profit tax is reported. Windfall profit tax is only one of more than 20 excise taxes reported on that form. Form 6047, Windfall Profit Tax, shows how the tax is computed and is filed as an attachment to Form 720. Returns are due two months after the end of the quarter in which the oil is removed.

As returns are received in the ten IRS Service Centers, photocopies of the Form 720, Form 6047, and all related attachments are sent to the IRS Statistics Division in Washington, DC, for statistical processing.

## Windfall Profit Tax Quarterly Returns, 1980

Table 1.--Windfall Profit Tax Liability by Oil Tier and Tax Rate for the Quarter and Year Ended December 31, 1980; Components of Windfall Profit for the Year Ended December 31, 1980

[Money amounts are in millions of dollars]

Oil tier and tax rate	Tax liability before adjustments		Returns with components of windfall profit year ended Dec. 31, 1980 <sup>1</sup>					
	Quarter ended Dec. 31, 1980	Year ended Dec. 31, 1980	Number of barrels of oil (000's)	Removal value	Adjusted base value	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	3,918	10,961	299,603	8,731	4,580	170	3,981	1,994
Returns with tax liability shown by oil tier and tax rate:								
Total.....	3,565	8,857	299,603	8,731	4,580	170	3,981	1,994
Tier one, other than Sadlerochit oil:								
Taxed at 70 percent.....	2,139	4,815	128,891	3,081	1,758	46	1,277	894
Taxed at 50 percent.....	135	314	27,598	633	387	13	233	116
Tier one, Sadlerochit oil:								
Taxed at 70 percent.....	298	646	2,597	70	34	2	34	24
Taxed at 50 percent.....	2	11	386	15	5	(2)	10	4
Tier two oil:								
Taxed at 60 percent.....	541	1,715	41,173	1,473	682	33	758	454
Taxed at 30 percent.....	141	485	37,085	1,377	630	29	718	215
Tier three oil (taxed at 30 percent):								
Newly discovered oil.....	222	617	48,249	1,759	890	44	825	248
Incremental tertiary oil.....	4	9	552	15	9	(2)	6	2
Heavy oil.....	83	245	13,072	309	186	1	122	37
Total returns with tax liability not shown by oil tier and tax rates.....	353	2,105	-	-	-	-	-	-

<sup>1</sup>Represents 64 percent of all returns filed. Filers were not required to report this detail for 1980.<sup>2</sup>Less than \$500,000.

NOTE: Detail may not add to total because of rounding.

The Internal Revenue Service also releases windfall profit tax statistics in a quarterly report on all excise taxes [3]. These figures show the liability after adjustments, as reported on Form 720, of returns entered into the IRS' computerized Business Master File (BMF) each quarter. Returns are not due until two months after the close of the taxable quarter; consequently, the report for the third quarter of 1980, for instance, shows amounts attributable to liabilities accrued for oil removed in the first and second quarter of 1980. Furthermore, the interval between the close of the taxable period and the final input of the return often varies, so that the quarterly BMF totals can represent several taxable periods. On the other hand, the SOI data are for specific taxable periods, and the returns on which they are based are selected prior to BMF processing. As a result, the two tabulations are not directly comparable.

Since no statistical sampling was involved, the data in this report are not subject to sampling error. The data, however, are subject to nonsampling error. Although attempts were made to secure all returns filed, some small returns may have been omitted due to time and resource constraints. Attempts were also made to correct imbalances in taxpayer entries concerning the components of windfall profit; if this proved impossible, an out-of-balance return was treated as a return on which the components were not reported, and therefore only the liability for each tier was tabulated. A number of verification checks were performed at all stages of manual data abstraction and tabulation.

#### Definitions

Brief definitions of many of the terms used in this article are given below. For a more detailed treatment see Reference [2], below.

Adjusted Base Price.--The base price multiplied by the inflation adjustment, which is determined from the "implicit price deflator" used by the Department of Commerce in estimating the gross national product [1].

Base Price.--For tier one oil, the upper tier ceiling price, as defined by Department of Energy price control regulations [4], which would have applied to the oil had it been produced and sold in May 1979, reduced by 21 cents. This is expected to average about \$12.81 a barrel. For tier two and three oil, the base prices were approximately \$15.20 and \$16.55, respectively, adjusted for grade and quality.

Crude Oil.--The term applies only to natural crude petroleum and does not include synthetic petroleum, such as oil from shale or tar sands. It does, however, include natural gas liquids treated as crude oil under the June 1979 energy pricing regulations issued by the Department of Energy.

First Purchaser.--First entity buying domestic crude oil.

Integrated Oil Company.--Entity that both produces oil and is either a retailer or a refiner.

National Petroleum Reserve.--Located at Point Barrow, Alaska.

Net Revenue.--This equals the gross, or excise, tax (excluding that amount attributable to U.S. government interests) less the reduction of income tax resulting from taxpayers claiming deductions for windfall profit tax paid. Figures presented in this report are gross liabilities.

Producer.--Holder of an economic interest with respect to crude oil in place. The producer may either have a working interest and share the cost of development and production or have a royalty or other non-working interest.

Qualified Disburser.--A disburser is an entity which receives payments from the sale of crude oil and is responsible for distributing some or all of these payments to the producers. In general, a qualified disburser must distribute 10 percent or more of the total proceeds, or be an integrated oil company or a federally registered partnership.

Removal Price.--Generally, the price for which a barrel of oil is sold. In some instances, a constructive sale price is used.

Sadlerochit Oil.--Crude oil production from the Sadlerochit reservoir in the Prudhoe Bay oil field in Alaska.

State Severance Tax Adjustment.--A State severance tax is a tax imposed by a State with respect to the extraction of oil. The windfall profit is reduced by the amount by which the severance tax exceeds that which would have been imposed had the oil been valued at its adjusted base price.

Stripper Oil.--In general, oil from a property from which the average daily production per well has been 10 barrels or less for any consecutive 12-month period after 1972.

Tier One Oil.--All domestically produced crude oil other than any oil classified in tiers two or three, or explicitly exempted from the tax by the Act. This includes the bulk of domestic oil from reservoirs proven to be productive before 1979.

Tier Two Oil.--Any oil, other than oil classified in tier three, which is from a stripper well property within the meaning of the June 1979 Department of Energy pricing regulations and oil from a U.S. economic interest in a National Petroleum Reserve.

Tier Three Oil, Heavy Oil.--All crude oil which is (1) produced from property which had a weighted average gravity of 16.0 degrees API [5] or less, corrected to 60 degrees Fahrenheit, for the last month of production prior to July 1979 or (2) oil from a property with a weighted average gravity of 16.0 degrees API or less, corrected to 60 degrees Fahrenheit, for the taxable period.

Tier Three Oil, Incremental Tertiary Oil.--Production in excess of a base level on a property on which a qualified tertiary recovery project (one which utilizes one of several specific chemical, fluid or gaseous recovery methods to extract oil not recoverable using standard techniques) has been undertaken. The non-incremental oil (i.e., the amount of production up to the base level) remains in the otherwise applicable tier.

Tier Three Oil, Newly Discovered Oil.--Crude oil that is sold after May 31, 1979, and that is produced from (1) an outer continental shelf area for which the lease was entered into on or after January 1, 1979, and from which there was no production in Calendar Year 1978 or (2) an on-shore property after Calendar Year 1978.

References

- [1] The inflation adjustment, calculated by the Statistics Division, is published quarterly in the Internal Revenue Bulletin. (See for example IRS Bulletin 1981-24, dated June 15, 1981.)
- [2] Joint Committee on Taxation (staff), General Explanation of the Crude Oil Windfall Profit Tax Act of 1980. U.S. Government Printing Office, 1981.
- [3] "Internal Revenue Collections of Excise Taxes," released quarterly by the Internal Revenue Service.
- [4] The pricing regulations were most recently published in 46 Federal Register 20512, April 3, 1981.
- [5] A discussion of the API (American Petroleum Institute) degree gravity scale, used to indicate the density of crude oil, can be found in API Technical Data Handbook-Petroleum Refining, Volume I, Chapter 6. The higher the API gravity, the lighter the oil. The normal range is 27 degrees to 40 degrees.

# Other Publications And Related Information

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## Published Annual Reports

Individual Income Tax Returns, 1978  
(263 pp., \$7.00)  
Corporation Income Tax Returns, 1977  
Preliminary (31 pp., \$2.00)  
Sole Proprietorship Returns, 1977  
(247 pp., \$6.50)  
Partnership Returns, 1977  
(165 pp., \$5.50)  
Corporation Income Tax Returns, 1976  
(180 pp., \$6.00)

## Published Supplemental Reports

### International Income and Taxes:

Foreign Income and Taxes  
Reported on Individual Income Tax  
Returns, 1972-1978 (73 pp., \$4.25)

Domestic International Sales  
Corporation Returns, 1972, 1973,  
and 1974 (192 pp., \$6.00)

Foreign Tax Credit Claimed on  
Corporation Returns, 1974 (158 pp.,  
\$5.50)

U.S. Corporations and their  
Controlled Foreign Corporations,  
1974-1978 (165 pp., \$6.00)

### Other:

Sales of Capital Assets Reported  
on Individual Income Tax  
Returns, 1973 (263 pp., \$7.00)  
Individual Retirement Arrangements,  
1976 (37 pp., \$2.50)  
Individual Income Tax Returns,  
Contents of Reports for 1967-1976  
(15 pp., \$1.50)  
Estate Tax Returns, 1976  
(60 pp., \$3.25)  
Private Foundations, 1974-1978  
(113 pp., \$4.75)

## Selected Reports in Preparation

Corporation Income Tax Returns, 1977  
Partnership Returns, 1978  
Sole Proprietorship Returns, 1978  
Individual Income Tax Returns, 1979  
SOI Bulletin, Winter 1981/82

## Tape Files Available

Individual Tax Model File, 1966-1978  
State Tax Model File, 1977-1978  
Corporation Source Book, 1965-1976  
Estate Tax File, 1972, 1976  
Private Foundations File, 1974  
Employee Plans File, 1977  
Exempt Organizations File, 1975

## Ordering Information

Statistics of Income reports are for  
sale by the Superintendent of  
Documents, U.S. Government Printing  
Office, Washington, DC 20402

Public-use magnetic tape files are  
available on a reimbursable basis  
from Machine Readable Archives  
Division (NRR), National Archives and  
Records Service, Washington, DC  
20408