

Charities and Other Tax-Exempt Organizations, 1990

Data Release

The Internal Revenue Code classifies tax-exempt, nonprofit organizations into 31 groups, some of which are eligible to receive tax-deductible donations under Code section 170 [1]. One of these groups, organizations that are exempt under section 501(c)(3), receives the largest part of tax-deductible donations. This data release discusses them and also the organizations that are exempt under sections 501(c)(4) through (9).

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

Organizations that are exempt under section 501(c)(3) are those whose purposes are religious, charitable, scientific, or are for the purpose of testing for public safety. Their activities are restricted in that they must further one or more of these exempt purposes. Examples of these "charitable" organizations include nonprofit hospitals, educational institutions, youth organizations, community fundraising campaigns, public charities, and environmental preservation groups. Each must serve the public good (as opposed to private interests) to qualify for tax-exempt status. Under the Code, exempt organizations may not distribute net earnings to a private shareholder or individual. In addition, they are restricted in activities that can influence legislation, and cannot participate in any political campaign on behalf of, or in opposition to, any candidate for political office.

The revenue and assets of organizations exempt under Internal Revenue Code section 501(c)(3), excluding private foundations and religious organizations, continued to increase for 1990 [2]. Total revenue rose by 9 percent to \$435.6 billion, and total assets grew to \$697.3 billion, an increase of 6 percent (Figure A). These statistics are based on data from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990EZ, the short form [3].

Of the 416,209 nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) under Code section 501(c)(3), there were 141,757 returns filed for 1990 [4]. (Those not required to file included religious organizations and organizations with annual gross receipts of less than \$25,000.) The number of returns filed showed a 6-percent increase from 1989. This substantial increase was due mainly to the larger number filed by smaller organizations, those with assets of less than \$1 million. These organizations represented more than three-quarters of the returns filed for 1990. The number of Form 990EZ

This data release was written by Cecelia Hilgert, an economist with the Foreign Special Projects Section, under the direction of Michael Alexander, Chief.

Figure A

Selected Items for Nonprofit Charitable Organizations, Reporting Years 1988-1990

(Money amounts are in billions of dollars)

Item	1988 (1)	1989 (2)	1990 (3)
Number of returns.....	124,232	133,157	141,757
Total assets.....	583.6	655.4	697.3
Total liabilities.....	257.6	293.8	322.0
Total fund balance or net worth.....	325.9	361.6	375.3
Total revenue.....	354.6	398.6	435.6
Program service revenue.....	239.3	272.1	306.9
Contributions, gifts, and grants...	69.1	77.0	85.3
Membership dues and assessments.....	4.0	4.7	5.0
Other.....	42.3	44.8	38.3
Total expenses.....	330.8	371.5	409.4

NOTES: Nonprofit charitable organizations exclude private foundations and most religious organizations. Detail may not add to totals because of rounding and processing tolerances.

returns increased to about 20 percent of total returns filed, up from about 10 percent in 1989, the year for which the short form was introduced for organizations with gross receipts of less than \$100,000 and assets of less than \$250,000. (Tables 1 and 2).

Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(4) Through (9)

Unlike the nonprofit charitable organizations that are tax-exempt under section 501(c)(3), most of the organizations exempt under section 501(c)(4) through (9) are not eligible for tax-deductible contributions. They are quite diverse in their program activities, as well as in their organizational structures.

Three types of organizations exempt under these sections--civic leagues and social welfare organizations, section 501(c)(4); labor, agricultural, and horticultural organizations, section 501(c)(5); and business leagues, chambers of commerce, and real estate boards, section 501(c)(6)--each filed over 21,000 Forms 990 and 990EZ for 1990 (Figure B). Together, these three categories represented two-thirds of the returns filed by all organizations included in these six Code sections. Civic leagues and social welfare organizations showed the largest increase, with a 6-percent gain in the total number of returns filed. The short forms (990EZ) represented one-third of the returns filed by all organizations under this Code section.

Civic leagues and social welfare organizations, and voluntary beneficiary associations, section 501(c)(9), reported the most assets for 1990, about \$35.1 billion and \$33.0 billion, respectively. The largest of these organizations--those with assets of \$10,000,000 or more--represented more than 70 percent of the total assets of the

Charities and Other Tax-Exempt Organizations, 1990

Figure B

Selected Items for Tax-Exempt Organizations, by Selected Internal Revenue Code Section, Reporting Year 1990

[Money amounts are in billions of dollars]

Internal Revenue Code section	Number of returns	Total assets	Total liabilities	Total fund balance or net worth	Total revenue	Total expenses
	(1)	(2)	(3)	(4)	(5)	(6)
501(c)(4).....	22,496	35.1	25.2	9.9	18.0	17.2
501(c)(5).....	21,353	13.7	2.3	11.4	12.4	12.0
501(c)(6).....	21,875	19.3	11.5	7.8	18.0	17.7
501(c)(7).....	15,615	9.3	3.0	6.4	6.1	5.9
501(c)(8).....	8,791	30.0	24.4	5.6	7.2	6.9
501(c)(9).....	9,534	33.0	11.7	21.3	55.2	54.0

NOTE: Detail may not add to totals because of rounding and processing tolerances.

organizations exempt under these two sections. Fraternal beneficiary associations, section 501(c)(8), showed the largest rise in assets, 19 percent, from \$25.1 billion for 1989 to nearly \$30.0 billion for 1990, due primarily to increases in holdings of securities. For each of the six Code sections for which statistics are shown, organizations with assets of less than \$1,000,000 accounted for a greater percentage of total assets than similarly-sized nonprofit charitable organizations exempt under section 501(c)(3).

All organizations exempt under these six Code sections registered increases in revenue for 1990. Program service revenue was the primary type of revenue under four of the Code sections: civic leagues and social welfare organizations; business leagues, chambers of commerce, and real estate boards; fraternal beneficiary associations; and voluntary beneficiary associations. For business leagues, chambers of commerce, and real estate boards, 1990 was the first year for which program service revenue exceeded membership dues and assessments as a source of revenue. While program service revenue is generally composed of fees for services on which the tax exemption is based, including hospital and tuition charges in the case of charitable organizations, for fraternal beneficiary associations and voluntary beneficiary associations, the program service revenue was, instead, payments for health and

welfare benefits coverage. Organizations under the other two sections--labor, agricultural and horticultural organizations, and social and recreational clubs, section 501(c)(7)--reported membership dues and assessments as their leading source of revenue.

Tables 1 and 2 present selected income statement and balance sheet items for Form 990 and Form 990EZ filers, respectively, under Code sections 501(c)(3) through (9). Because less information is required of smaller organizations filing Form 990EZ, the items shown in Tables 1 and 2 do not always match.

Notes and References

- [1] These groups are defined further in the following Internal Revenue Code sections: 401(a), 408(e), 501(c)(2)-(25), 501(d)-(f), and 521(a).
- [2] For information on private foundations see Meckstroth, Alicia, "Private Foundations and Charitable Trusts, 1990," *Statistics of Income Bulletin*, Winter 1993-1994, Volume 13, Number 3, pp. 32-79.
- [3] Data for previous years were published in *Statistics of Income, Compendium of Studies of Tax-Exempt Organizations, 1974-1987*, and *Compendium of Studies of Tax-Exempt Organizations, 1986-1992, Volume 2*. See also Hilgert, Cecelia, and Arnsberger, Paul, "Charities and Other Tax-Exempt Organizations, 1989," *Statistics of Income Bulletin*, Winter 1993-1994, Volume 13, Number 3, pp. 80-93.
- [4] Data presented in this article are from 1990 Forms 990 and 990EZ. Organizations used the 1990 forms when their accounting periods ended during the time period, December 31, 1990, through November 30, 1991. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990EZ, was obtained from Internal Revenue Service, Employee Plans and Exempt Organizations, Office of Systems Development and Administration, as reported in *Monthly Exempt Organizations Statistical Summary*, and does not include private foundations filing Form 990-PF, *Return of Private Foundation*.

Charities and Other Tax-Exempt Organizations, 1990

Table 1.—Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Income Statement and Balance Sheet Items, by Code Section

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

Item	Organizations tax-exempt under Internal Revenue Code section—						
	501(c)(3) 1	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	114,537	15,057	14,916	17,460	11,868	6,871	9,161
Total assets	696,083,046	34,797,579	13,409,066	19,158,844	9,120,955	29,853,486	33,000,455
Cash, except savings and temporary cash investments:							
Number of returns.....	91,001	11,823	11,979	14,208	10,023	6,127	4,663
Amount.....	12,103,284	765,161	979,792	730,244	333,353	239,358	737,881
Savings and temporary cash investments:							
Number of returns.....	80,110	11,333	10,019	14,594	8,576	4,673	6,584
Amount.....	55,347,213	5,114,546	3,466,544	4,681,532	842,995	796,019	9,368,047
Accounts receivable (net):							
Number of returns.....	53,639	3,255	3,753	7,148	5,673	1,217	4,233
Amount.....	52,869,868	2,152,603	527,616	2,376,380	848,919	48,532	3,220,419
Pledges receivable (net):							
Number of returns.....	7,584	147	23	131	99	35	108
Amount.....	6,223,460	37,969	15,033	65,398	3,093	2,313	57,893
Grants receivable:							
Number of returns.....	12,747	326	39	206	4	15	69
Amount.....	4,119,289	96,984	5,720	42,205	240	1,381	18,449
Receivables due from officers, directors, trustees, and key employees:							
Number of returns.....	2,727	106	167	301	112	32	88
Amount.....	276,604	10,147	14,860	6,212	790	40,000	4,052
Other notes and loans receivable:							
Number of returns.....	13,713	814	917	1,378	579	391	301
Amount.....	19,246,257	6,833,675	241,248	366,323	85,060	807,778	233,793
Inventories for sale or use:							
Number of returns.....	23,335	2,577	753	1,754	5,476	4,162	34
Amount.....	5,037,168	106,654	17,129	125,901	115,254	34,816	6,130
Prepaid expenses and deferred charges:							
Number of returns.....	48,728	3,083	2,383	6,393	4,604	1,214	2,336
Amount.....	6,227,773	317,894	92,283	264,682	103,072	11,120	111,067
Investments in securities:							
Number of returns.....	23,559	1,378	2,165	2,366	696	1,833	2,462
Amount.....	222,243,149	7,387,111	4,627,549	6,209,312	188,265	14,990,367	16,016,782
Investments in land, buildings and equipment minus accumulated depreciation:							
Number of returns.....	18,505	2,348	2,156	2,736	1,829	978	229
Amount.....	16,103,873	1,618,815	280,102	350,575	813,938	527,293	172,914
Other investments:							
Number of returns.....	9,224	591	1,221	1,264	392	320	658
Amount.....	53,338,427	2,223,445	784,617	782,956	56,706	3,608,460	1,517,067
Land, buildings and equipment minus accumulated depreciation:							
Number of returns.....	68,951	6,700	8,397	8,395	7,128	4,505	1,291
Amount.....	201,602,054	4,467,175	2,020,945	2,349,379	5,729,854	1,781,401	286,499
Other assets:							
Number of returns.....	41,624	3,408	3,951	4,580	3,056	2,318	2,358
Amount.....	41,344,624	3,665,400	335,626	807,545	199,408	6,964,648	1,249,462
Total liabilities	321,790,058	25,161,950	2,240,531	11,499,104	2,929,863	24,355,697	11,689,927
Accounts payable:							
Number of returns.....	77,663	6,310	6,835	10,392	7,112	4,073	4,863
Amount.....	56,300,843	4,230,369	878,523	1,587,329	568,740	231,704	5,123,073
Grants payable:							
Number of returns.....	4,723	262	37	107	60	144	46
Amount.....	3,384,354	118,416	11,787	40,608	14,486	26,312	54,616
Support and revenue designated for future periods:							
Number of returns.....	20,081	640	321	2,556	888	593	342
Amount.....	10,733,504	493,827	76,988	813,142	113,255	38,035	349,155
Loans from officers, directors, trustees, and key employees:							
Number of returns.....	4,384	98	50	98	137	15	5
Amount.....	481,196	13,620	611	6,274	5,911	1,640	39

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1990

Table 1.—Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)–(9): Selected Income Statement and Balance Sheet Items, by Code Section—Continued

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

Item	Organizations tax-exempt under Internal Revenue Code section—						
	501(c)(3) 1	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total liabilities (continued)							
Mortgages and other notes payable:							
Number of returns.....	39,817	3,597	2,467	3,019	4,658	2,544	65
Amount.....	132,804,221	10,920,820	638,436	1,448,343	1,711,252	299,255	67,609
Other liabilities:							
Number of returns.....	34,313	3,046	3,155	5,427	3,803	2,181	2,912
Amount.....	118,085,938	9,384,897	634,186	7,603,410	516,338	23,758,747	6,095,435
Total fund balance or net worth:							
Number of returns.....	113,534	14,936	14,670	17,326	11,836	6,841	8,360
Amount.....	374,292,965	8,635,639	11,168,551	7,659,540	6,190,967	5,497,789	21,310,528
Total revenue:							
Number of returns.....	114,532	15,052	14,916	17,460	11,868	6,871	9,161
Amount.....	434,253,459	17,667,411	12,005,030	17,817,928	5,929,693	7,159,991	55,165,697
Contributions, gifts, and grants:							
Number of returns.....	96,126	6,908	1,682	4,255	1,976	3,643	385
Amount.....	84,687,527	1,778,941	255,938	980,235	36,140	91,043	3,374,444
Contributions received from direct public support:							
Number of returns.....	87,131	5,976	1,310	2,989	1,711	3,436	338
Amount.....	39,395,074	932,690	66,429	306,503	26,110	76,037	3,067,959
Contributions received from indirect public support:							
Number of returns.....	23,771	983	228	703	402	490	50
Amount.....	8,055,551	154,260	96,595	85,267	9,294	14,112	230,585
Government grants:							
Number of returns.....	36,320	2,254	425	1,373	18	23	90
Amount.....	37,236,904	691,992	92,915	588,465	736	894	75,900
Program service revenue:							
Number of returns.....	68,526	5,688	4,097	11,636	6,313	2,962	7,466
Amount.....	306,573,648	11,531,128	2,650,656	7,570,392	1,061,909	5,858,421	43,611,858
Membership dues and assessments:							
Number of returns.....	25,381	9,118	13,486	15,840	10,718	6,410	1,091
Amount.....	4,901,887	2,007,854	7,329,865	7,259,739	3,426,733	469,342	2,406,846
Interest on savings and temporary cash investments:							
Number of returns.....	93,040	13,019	13,001	16,129	10,321	5,960	7,520
Amount.....	6,556,484	854,529	476,758	513,217	83,411	71,171	1,035,121
Dividends and interest from securities:							
Number of returns.....	21,554	1,354	1,882	1,866	783	869	2,184
Amount.....	13,193,691	256,803	222,423	333,888	13,838	188,573	3,387,322
Net rental income (loss):							
Number of returns.....	17,990	3,169	3,026	2,145	2,645	1,963	106
Net income (less loss).....	1,019,009	191,219	35,132	21,525	42,887	23,026	763
Gross rents:							
Number of returns.....	18,232	3,221	3,060	2,171	2,642	1,979	108
Amount.....	2,338,773	340,678	120,767	105,110	72,231	56,177	10,358
Rental expenses:							
Number of returns.....	7,394	1,404	1,230	1,008	1,164	711	50
Amount.....	1,319,763	149,459	85,635	83,585	29,344	33,151	9,595
Other investment income:							
Number of returns.....	4,244	281	359	384	230	162	510
Amount.....	2,894,799	63,583	32,073	19,236	5,438	13,788	88,829
Total net gain (loss) from sales of assets:							
Number of returns.....	21,059	1,069	1,329	1,367	997	679	1,435
Net gain (less loss).....	4,279,676	43,585	204,433	95,911	16,270	52,594	225,988
Gain (loss), sales of securities:							
Number of returns.....	11,835	359	455	447	242	344	1,354
Net gain (less loss).....	3,789,677	13,794	8,028	39,331	2,308	13,332	228,696
Gross amount from sales:							
Number of returns.....	11,486	384	503	429	239	350	1,477
Amount.....	156,043,998	2,744,041	3,220,514	3,099,338	38,985	926,874	38,696,568
Cost or other basis and sales expense:							
Number of returns.....	10,628	362	500	446	235	305	1,469
Amount.....	152,254,321	2,730,248	3,212,486	3,060,007	36,677	913,542	38,467,872

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1990

Table 1.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Income Statement and Balance Sheet Items, by Code Section--Continued

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total net gain (loss) from sales of assets: (continued)							
Gain (loss), sales of other assets:							
Number of returns.....	11,494	792	957	1,012	792	380	130
Net gain (less loss).....	489,999	29,791	196,406	56,580	13,962	39,262	-2,707
Gross amount from sales:							
Number of returns.....	10,236	774	924	924	709	374	138
Amount.....	3,834,553	600,913	253,684	105,800	44,149	77,128	990,134
Cost or other basis and sales expense:							
Number of returns.....	8,006	440	678	700	489	200	97
Amount.....	3,344,554	571,122	57,279	49,221	30,187	37,866	992,842
Net income (loss), fundraising:							
Number of returns.....	26,204	5,688	1,105	2,802	1,457	2,443	82
Net income (less loss).....	1,525,316	188,422	20,121	68,902	21,445	101,666	3,114
Gross revenue:							
Number of returns.....	26,678	5,702	1,148	2,801	1,462	2,455	82
Amount.....	2,951,314	886,426	77,728	239,957	63,702	287,051	5,603
Direct expenses:							
Number of returns.....	22,606	5,020	869	2,611	1,222	2,128	77
Amount.....	1,425,997	698,003	57,607	171,054	42,257	185,385	2,488
Gross profit (loss), sales of inventory:							
Number of returns.....	15,977	2,874	1,194	1,629	5,363	2,910	39
Gross profit (less loss).....	3,379,967	227,305	18,861	105,202	1,052,471	196,959	-110
Gross sales minus returns and allowances:							
Number of returns.....	16,077	2,878	1,248	1,624	5,343	2,904	40
Amount.....	7,271,016	690,808	41,824	310,111	2,228,368	468,906	43,740
Cost of goods sold:							
Number of returns.....	14,082	2,724	1,110	1,263	5,183	2,835	40
Amount.....	3,891,049	463,502	22,963	204,909	1,175,897	271,946	43,849
Other revenue:							
Number of returns.....	42,230	5,289	7,685	7,540	3,903	2,054	1,961
Amount.....	5,241,448	524,039	758,768	849,678	169,347	93,405	1,031,520
Total expenses:							
Number of returns.....	113,646	14,614	14,884	17,444	11,835	6,852	9,148
Amount.....	408,238,598	16,873,669	11,633,140	17,461,265	5,731,876	6,873,952	53,975,971
Program services:							
Number of returns.....	108,660	13,077	--	--	--	--	--
Amount.....	348,782,065	14,198,268	--	--	--	--	--
Management and general:							
Number of returns.....	95,160	11,213	--	--	--	--	--
Amount.....	54,528,091	2,416,292	--	--	--	--	--
Fundraising:							
Number of returns.....	32,683	2,226	--	--	--	--	--
Amount.....	3,829,702	213,158	--	--	--	--	--
Payments to affiliates:							
Number of returns.....	5,023	1,768	8,027	804	641	2,450	37
Amount.....	1,098,089	45,950	1,315,014	249,477	8,629	25,000	12,766
Excess (deficit) of revenue over expenses:							
Number of returns.....	113,701	14,907	14,870	17,409	11,824	6,871	8,547
Amount.....	26,014,857	793,742	371,889	356,663	198,015	286,039	1,189,726

¹Excludes private foundations and most religious organizations.

NOTE: Detail may not add to totals because of rounding and processing tolerances.

Charities and Other Tax-Exempt Organizations, 1990

Table 2.--Form 990EZ Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Income Statement and Balance Sheet Items, by Code Section

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) 1	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	27,220	7,439	6,437	4,415	3,747	1,900	373
Total assets.....	1,232,343	334,072	309,595	161,378	222,588	140,077	10,803
Cash, savings and investments:							
Number of returns.....	26,703	7,353	6,309	4,415	3,747	1,900	357
Amount.....	794,426	215,331	235,788	149,168	79,750	75,324	7,475
Land and buildings:							
Number of returns.....	5,785	1,419	1,581	300	1,763	882	43
Amount.....	287,174	86,185	56,612	4,020	119,700	64,079	4
Other assets:							
Number of returns.....	11,105	2,311	2,577	1,130	1,481	910	102
Amount.....	150,737	32,556	17,194	8,190	23,137	675	3,324
Total liabilities:							
Number of returns.....	9,813	1,697	2,206	1,072	1,558	822	59
Amount.....	194,235	38,545	28,986	9,102	26,474	9,416	971
Total fund balance or net worth:							
Number of returns.....	27,013	7,439	6,437	4,415	3,747	1,900	373
Amount.....	1,038,109	295,527	280,608	152,276	196,114	130,661	9,832
Total revenue:							
Number of returns.....	27,220	7,439	6,437	4,415	3,747	1,900	373
Amount.....	1,313,495	294,210	346,870	220,578	159,953	70,399	24,141
Contributions, gifts, and grants:							
Number of returns.....	23,139	4,124	629	1,400	862	1,038	15
Amount.....	644,613	57,309	9,376	16,185	10,492	3,352	1,199
Program service revenue:							
Number of returns.....	12,912	1,795	1,218	2,485	1,153	663	272
Amount.....	325,290	42,354	18,169	63,071	37,213	21,556	14,494
Dues and assessments:							
Number of returns.....	10,330	5,626	6,150	4,100	3,415	1,815	172
Amount.....	114,142	97,067	271,969	112,340	76,689	19,990	7,335
Investment income:							
Number of returns.....	20,970	6,095	5,337	3,816	2,887	1,526	372
Amount.....	50,396	13,686	17,199	9,492	7,569	5,326	653
Gain (loss) from sales of assets:							
Number of returns.....	1,240	229	131	43	73	45	--
Net gain (less loss).....	2,145	409	30	9	265	233	--
Gross amount from sales of assets:							
Number of returns.....	1,343	272	131	43	116	88	--
Amount.....	11,236	2,319	927	9	272	1,605	--
Cost or other basis and sales expense:							
Number of returns.....	826	186	15	--	58	73	--
Amount.....	9,090	1,910	897	--	7	1,373	--
Net income (loss), fundraising:							
Number of returns.....	10,278	4,304	443	1,641	1,344	873	--
Net income (less loss).....	90,429	45,060	2,484	10,614	3,178	8,779	--
Gross fundraising revenue:							
Number of returns.....	10,278	4,346	486	1,641	1,344	873	--
Amount.....	212,764	105,266	7,171	31,885	29,115	26,718	--
Direct expenses:							
Number of returns.....	8,884	3,946	357	1,556	1,186	830	--
Amount.....	122,339	60,206	4,688	21,270	25,937	17,939	--
Gross profit (loss), sales of inventory:							
Number of returns.....	5,578	1,346	387	471	1,408	389	--
Gross profit (less loss).....	55,840	27,009	5,604	4,157	35,558	11,991	--
Gross sales minus returns and allowances:							
Number of returns.....	5,733	1,389	387	471	1,408	389	--
Amount.....	107,098	61,616	11,272	8,939	80,456	26,697	--
Cost of goods sold:							
Number of returns.....	4,958	1,331	345	342	1,378	389	--
Amount.....	51,254	34,607	5,668	4,782	44,897	14,706	--
Other revenue:							
Number of returns.....	8,161	2,726	3,377	1,684	1,237	518	59
Amount.....	30,620	24,819	24,838	6,787	6,766	5,169	459

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1990

Table 2.--Form 990EZ Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Income Statement and Balance Sheet Items, by Code Section--Continued

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total expenses:							
Number of returns.....	27,065	7,338	6,437	4,415	3,704	1,900	373
Amount.....	1,208,284	832,185	1,018,445	699,320	446,694	197,208	68,689
Grants paid:							
Number of returns.....	9,039	3,891	2,345	1,385	803	1,310	-
Amount.....	155,799	49,315	39,321	6,889	4,512	8,740	-
Benefits paid to or for members:							
Number of returns.....	1,808	1,104	2,645	672	473	603	330
Amount.....	14,377	22,316	29,429	10,888	7,589	6,335	15,181
Salaries and compensation:							
Number of returns.....	12,396	1,840	5,320	1,729	1,299	1,083	171
Amount.....	303,305	24,450	91,318	32,522	19,040	6,061	2,090
Professional fees:							
Number of returns.....	14,669	3,039	3,807	3,174	1,986	721	158
Amount.....	100,770	18,591	10,457	24,867	6,769	601	1,061
Occupancy, rent, and utilities:							
Number of returns.....	16,476	2,992	4,109	2,172	2,876	1,470	43
Amount.....	139,657	25,707	22,211	10,477	41,705	12,304	157
Printing, publications, and postage:							
Number of returns.....	21,693	5,684	4,308	3,672	2,544	1,513	229
Amount.....	81,715	38,800	34,791	81,251	19,771	10,283	1,172
Other expenses:							
Number of returns.....	25,567	6,566	6,150	4,158	3,317	1,614	159
Amount.....	412,644	372,228	405,440	361,135	188,077	84,800	12,046
Excess (deficit) of revenue over expenses:							
Number of returns.....	27,013	7,439	6,437	4,415	3,747	1,900	373
Amount.....	105,205	16,819	7,390	-12,529	11,054	4,663	1,244

¹Excludes private foundations and most religious organizations.

NOTE: Detail may not add to totals because of rounding and processing tolerances.