

Nonprofit Charitable Organizations, 2011

by Paul Arnsberger

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code (IRC) section 501(c)(3) filed 274,287 Forms 990 and 990-EZ and reported \$3.0 trillion in assets for Tax Year 2011, nearly unchanged from the previous year. These organizations reported \$1.6 trillion in both total expenses and total revenue. Nearly three-quarters (\$1.2 trillion) of charitable revenue came in the form of program services, and 22 percent in the form of contributions.¹ These statistics are based on data compiled from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990-EZ, the short-form version of this information return.²

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

To qualify for tax-exempt status, an organization must show that its purpose serves the public good, as opposed to a private interest. The activities of a nonprofit organization are limited in that they must further one or more of the purposes for which the organization was granted tax-exempt status. Organizations exempt under IRC section 501(c)(3) include those with religious, charitable, scientific, literary, or educational purposes. In practice, these categories cover a broad range of charitable organizations and activities, including nonprofit hospitals, youth organizations, community foundations, schools, service organizations, museums, low-income housing, and environmental preservation groups. These organizations may not allow net earnings to inure to the benefit of a shareholder or individual. Activities aimed at influencing legislation cannot be a substantial part of an organization's activities. Additionally, the organization may not intervene in a political campaign on behalf of, or in opposition to, any candidate.³ Generally, a donor's contribution to one of these organizations is deductible for income tax purposes.

Of the 1,080,130 active organizations recognized by the Internal Revenue Service (IRS) under IRC section 501(c)(3), about 25 percent filed Form 990 or Form 990-EZ returns for Tax Year 2011.⁴ Certain nonprofit charitable organizations were not required to file either of those forms; these included churches and certain other religious organizations, as well as organizations with annual gross receipts totaling less than \$50,000.

Nonprofit private foundations, which are also tax exempt under section 501(c)(3) (and included in the number of active organizations mentioned above), file Form 990-PF, *Return of Private Foundation*, and are not included in these statistics.⁵

Financial Highlights and Characteristics

Nonprofit charitable organizations that filed Forms 990 and 990-EZ for Tax Year 2011 reported very little growth in most financial categories (Figure A). Assets reported by charities totaled \$3.0 trillion, barely outpacing inflation. The 274,287 nonprofit charitable organizations exempt under IRC section 501(c)(3) held about half of their assets (nearly \$1.5 trillion) in the form of investments, primarily securities.

Charities filing Forms 990 and 990-EZ received over \$1.6 trillion in total revenue for Tax Year 2011. Income from program services comprised 72 percent (\$1.2 trillion) of the revenue reported by organizations exempt under IRC section

Figure A
Nonprofit Charitable Organizations, Selected Financial Data, Tax Years 2010–2011

[All figures are estimates based on samples—money amounts are in millions of 2011 constant dollars]

Item	2010 [1]	2011	Percentage change
	(1)	(2)	(3)
Number of returns	269,474	274,287	1.8
Form 990	186,417	189,433	1.6
Form 990-EZ	83,057	84,854	2.2
Total assets	3,004,389	3,030,133	0.9
Total liabilities	1,197,130	1,248,273	4.3
Total revenue	1,624,297	1,647,905	1.5
Program service revenue	1,169,857	1,194,199	2.1
Contributions, gifts, and grants	351,716	357,428	1.6
All other revenue	102,724	96,278	-6.3
Total expenses	1,526,606	1,558,401	2.1

[1] Dollar values were adjusted for inflation using the 2009 chain-type price index for Gross Domestic Product (GDP) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis. Inflation-adjusted amounts were calculated in 2011 constant dollars.

NOTES: Data are from both Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, as well as most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), May 2015.

¹ The statistics in this article exclude private foundations, most organizations with receipts totaling less than \$50,000, as well as most churches and certain other types of religious organizations. While the article focuses on organizations exempt under Internal Revenue Code section 501(c)(3), SOI also collects data on organizations exempt under sections 501(c)(4) through (c)(9). Tables 2, 3, and 4 at the end of this article include data from these organizations. IRC sections 501(c)(1), (c)(2), and (c)(10) through (c)(27) describe additional tax-exempt organizations. Because they constitute a small proportion of financial activity for the nonprofit sector, SOI does not collect data for these organizations.

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

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

⁴ Data presented in this article are from Tax Year 2011 Forms 990 and 990-EZ filed in Calendar Years 2012 and 2013. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990-EZ, is based on data obtained from the *IRS Data Book* Table 25 for Fiscal Year 2011.

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



501(c)(3). Program service revenue includes fees collected by organizations in support of their tax-exempt purposes, such as tuition; hospital patient charges (including Medicare and Medicaid payments); and admission fees collected by museums, performing arts groups, and community organizations. The other major source of revenue comes from contributions, gifts, and grants made to charitable organizations. For Tax Year 2011, charities reported \$357.4 billion from donors and public and private grant-makers. While the two major sources of revenue for charities rose slightly, income from the sales of securities and other assets decreased 13 percent (\$4.5 billion) from the levels reported for Tax Year 2010.

Total charity expenditures grew at an inflation-adjusted rate of 2 percent to nearly \$1.6 trillion. Salaries, wages, and employee benefits totaled \$690.5 billion for Tax Year 2011, or 44 percent of all reported expenses. Meanwhile, grants and allocations made by nonprofit charitable organizations grew 4 percent to \$131.7 billion.

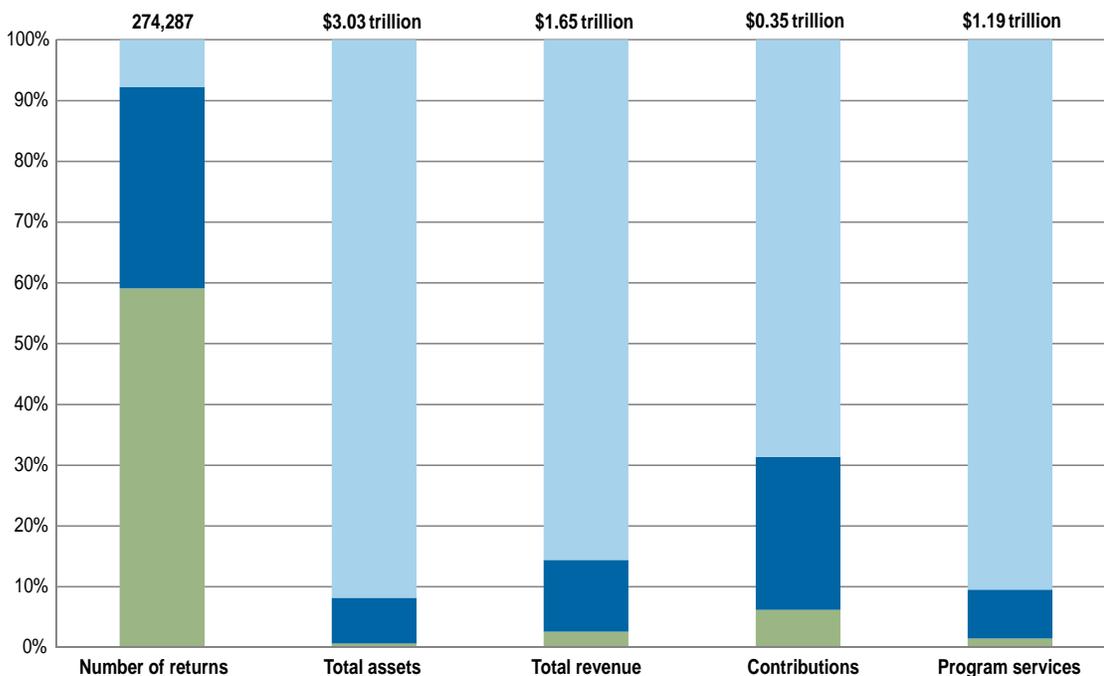
Charities holding \$10 million or more in assets filed only 8 percent of returns for Tax Year 2011 (Figure B). However, nonprofit charitable organizations in this size category accounted for a significant majority of the sector's assets (92 percent) and revenue (86 percent). Conversely, organizations reporting less than \$500,000 in assets made up more than half (59 percent) of the filing population and represented the smallest shares of the sector's total assets (less than 1 percent) and total revenue (3 percent).

Nonprofit Charitable Organizations Classified by NTEE Codes

The National Center for Charitable Statistics developed the National Taxonomy of Exempt Entities (NTEE) system for classifying organizations by institutional purpose and major activities.⁶ For statistical purposes, SOI classifies organizations based on information provided in the "Statement of Program Service Accomplishments" section of Forms 990 and 990-EZ.

For Tax Year 2011, nonprofit charitable organizations in the NTEE category, "Health," reported the highest shares of both assets and revenue, followed by "Education" and "Human services" (Figure C). Organizations in the "Health" category reported \$1.2 trillion in assets and \$947.5 billion in revenue, by far the highest portion of financial holdings and activity among the nine categories. Although hospitals and organizations operating hospitals made up just 7 percent of the organizations in this category, they accounted for the large majority of assets (71 percent) and revenue (73 percent) reported.⁷ Like many large charities, hospital organizations relied on program service revenue as their predominant source of revenue. Organizations operating hospitals reported \$626.9 billion in program service revenue for the year, accounting for 52 percent of the total program service revenue reported by all nonprofit charitable organizations. In addition to hospital organizations, the "Health" category includes medical research and advocacy organizations, substance abuse treatment centers, and hospital support foundations.

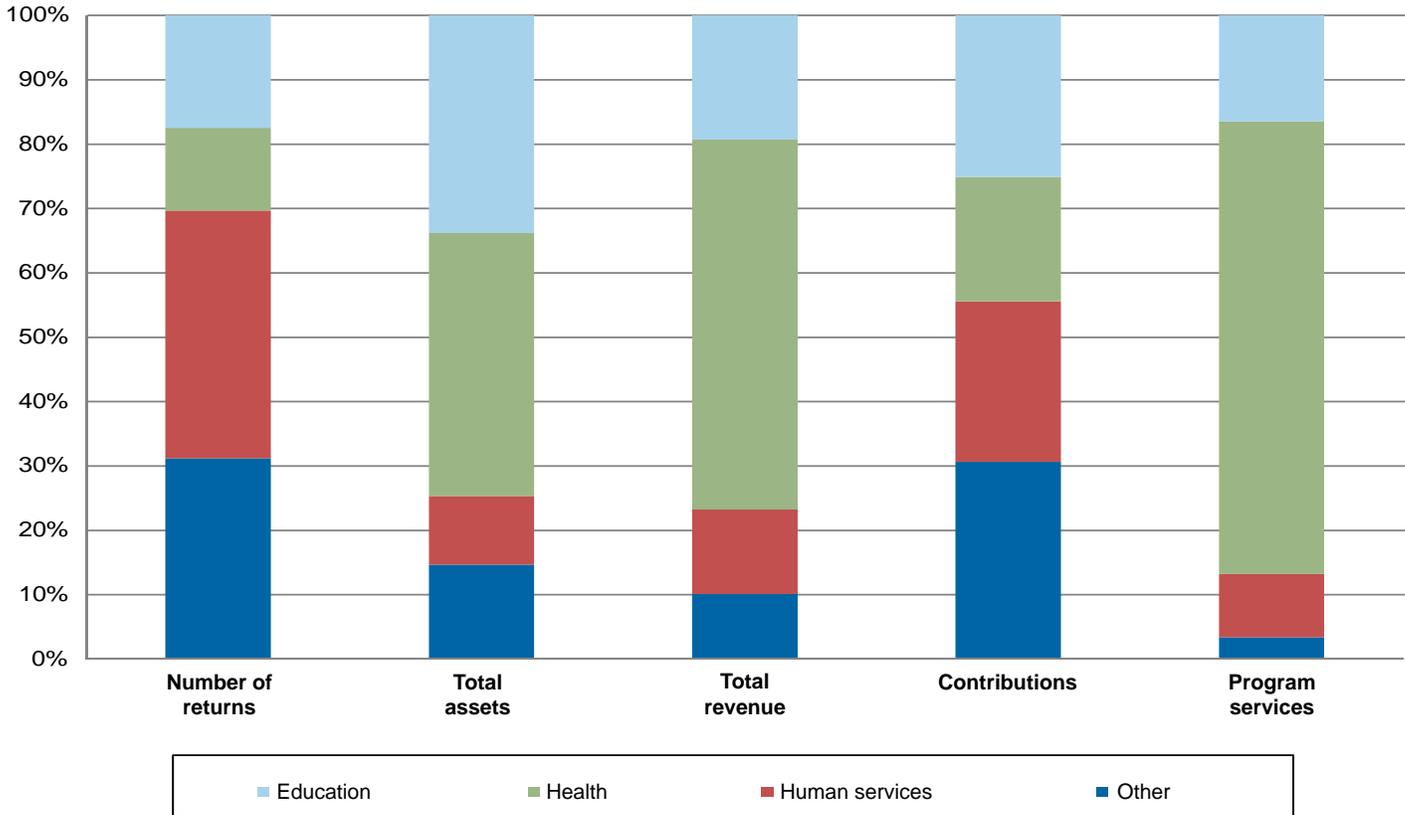
Figure B
Nonprofit Charitable Organizations: Selected Data, by Size of Organization, Tax Year 2011



NOTE: Data are from Forms 990 and 990-EZ for Tax Year 2011.
 Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), May 2015.

⁶ For information on the National Taxonomy of Exempt Entities classification system, see the National Center for Charitable Statistics Website: www.nccs.urban.org.
⁷ Hospital organizations were identified by the presence of Schedule H included with the Form 990. Most, but not all, organizations that operated a hospital were included in the NTEE "Health" category. Some 3.6 percent of the total revenue reported by organizations filing a Schedule H came from universities operating a hospital as part of a medical school program and classified in the "Education" category.

Figure C
Nonprofit Charitable Organizations: Data for Selected NTEE [1] Codes, Tax Year 2011



[1] The National Taxonomy of Exempt Entities (NTEE) is a classification system that uses 26 major field areas that are aggregated into the categories shown above. It was developed by the National Center for Charitable Statistics.
 NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$50,000, as well as most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.
 Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), May 2015.

While organizations in the “Health” category reported the highest shares of assets and revenue, they accounted for just 12.9 percent (35,267) of all organizations filing Forms 990 and 990-EZ for Tax Year 2011. In comparison, the NTEE “Education” category ranked second both in terms of returns filed (47,928) and assets (\$1.0 trillion) for 2011. Educational institutions held over one-third of all assets reported on Forms 990 and 990-EZ by organizations exempt under IRC section 501(c)(3). These organizations reported \$317.2 billion in revenue, comprised primarily of program service revenue (62 percent) and contributions, gifts, and grants (28 percent). While colleges and universities accounted for the majority of financial activity in the “Education” category, including total assets (65 percent) and total revenue (66 percent) reported, organizations such as educational foundations and booster clubs, preschools, elementary and secondary schools, scholarship funds, and parent-teacher organizations filed some 97 percent of the returns in this category.

Human service organizations, the largest category in terms of the number of returns filed, made up 38 percent of all organizations filing Forms 990 and 990-EZ filed for Tax Year 2011. Revenue reported by these organizations (\$216.4 billion) came predominantly from a balance of program services (\$117.3 billion) and contributions, gifts, and grants (\$89.1 billion). This category comprises a wide range of organizations, such as low-income housing providers, recreational clubs, disaster relief organizations, and day-care and senior centers.

Organizations classified under the other NTEE major categories accounted for a smaller portion of the financial activity for the sector. The other categories include: “Arts, culture and humanities;” “Environment and animals;” “International and foreign affairs;” “Mutual benefit;” “Public and societal benefit;” and “Religion-related.” These, generally small, organizations relied on contributions as the primary source of revenue, accounting for 31 percent of the contributions received by nonprofit charitable organizations.

Summary

For 2011, some 274,287 nonprofit charitable organizations tax exempt under IRC section 501(c)(3) reported \$3.0 trillion in total assets and \$1.6 trillion in revenue, virtually unchanged from 2010. Financial activity in the nonprofit sector was dominated by large organizations representing fewer than 8 percent of Forms 990 and 990-EZ filed.

Using National Taxonomy of Exempt Entities (NTEE) codes to look at institutional purpose and programs and activities, “Health” was the predominant category, accounting for 41 percent of total assets and 57 percent of total revenue reported by nonprofit charitable organizations. Within this category, organizations that operated hospitals accounted for more than half of the program service revenue reported by all nonprofit charitable organizations for Tax Year 2011.

Data Sources and Limitations

SOI based the statistics in this article on a sample of Tax Year 2011 Forms 990, *Return of Organization Exempt from Income Tax*, and Forms 990-EZ, *Short Form Return of Organization Exempt from Income Tax*. Organizations were required to file the form for Tax Year 2011 when their accounting periods ended any time between December 31, 2011, and November 30, 2012. The sample did not include private foundations, which were required to file Form 990-PF. SOI excluded most churches and certain other types of religious organizations from the sample because they were not required to file Form 990 or Form 990-EZ. The sample included only those returns with average receipts of more than the filing threshold of \$50,000.

The sample design was divided into two parts: the first sampling frame included all returns filed by organizations exempt under IRC section 501(c)(3); the second sampling frame included all returns filed by organizations exempt under sections 501(c)(4) through (9).⁸ SOI collected the data presented here from returns originally filed with the IRS and excluded organizations tax exempt under other IRC sections from the sample. Data were subjected to comprehensive testing and

correction procedures to improve statistical reliability and validity. However, in most cases, SOI did not incorporate changes made to the original return into its database because of either administrative processing or taxpayer amendment.

SOI classified the two samples into strata based on the type of return and size of end-of-year total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 14,678 returns was selected from a population of 276,150. Sampling rates ranged from 100 percent for organizations with total assets of \$50,000,000 or more to 0.90 percent for organizations reporting total assets of less than \$1,000,000. Additionally, SOI selected returns that included Schedule H (Form 990), *Hospitals*, at the time of sampling at a rate of 100 percent. The second sample contained 6,486 records selected from the population of 94,505 returns filed by organizations exempt under sections 501(c)(4) through (c)(9). Sampling rates ranged from 100 percent for organizations with assets of \$10,000,000 or more to 1.11 percent for organizations with assets of less than \$300,000. The filing populations for these organizations included some returns of terminated organizations, returns of inactive organizations, duplicate returns, and returns of organizations filed with tax periods prior to 2011. However, SOI excluded these returns from the final sample and the estimated population counts.

Because the data are based on samples, they are subject to sampling error. To use these statistics properly, the magnitude of the sampling error, measured by the coefficient of variation (CV), should be taken into account (Figure D). A discussion of methods for evaluating the nonsampling error can be found elsewhere on the SOI’s TaxStats Webpages or at: <http://www.irs.gov/pub/irs-soi/sampling.pdf>.

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

Figure D

Nonprofit Charitable Organizations: Coefficients of Variation for Selected Items, by Internal Revenue Code Section, Tax Year 2011

[Coefficients of variation are in percentages]

Item	Internal Revenue Code Section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	0.00	5.73	5.85	4.48	6.18	9.83	6.49
Total assets	0.08	0.52	1.65	0.92	2.27	0.21	0.26
Cash—Non-interest bearing	1.17	3.54	5.73	4.00	4.90	7.84	3.14
Savings and temporary cash investments	0.64	1.84	3.93	2.82	5.76	2.07	1.54
Pledges and grants receivable	1.06	10.76	27.19	25.16	39.95	91.69	4.67
Accounts receivable	0.58	1.20	5.49	2.89	4.25	0.85	1.13
Receivables from officers, etc.	10.69	0.21	67.78	47.46	9.11	86.23	0.00
Receivables from disqualified persons	27.36	* 0.00	0.00	96.81	0.00	* 0.00	0.25
Notes and loans receivables	0.95	0.35	3.82	2.73	13.94	0.50	21.95
Inventories for sale or use	1.57	12.43	10.22	7.05	9.41	10.80	0.23
Prepaid expenses or deferred charges	1.00	2.58	4.26	3.13	6.52	5.71	6.98
Land, buildings, & equipment (net)	0.30	2.33	4.11	3.15	2.37	7.89	0.43
Investments in public securities	0.31	0.58	1.75	0.73	9.59	0.12	0.35
Investments in other securities	0.24	1.08	2.37	2.24	22.79	0.23	0.21
Program-related investments	1.04	0.73	36.87	2.77	5.72	0.09	4.87
Intangible assets	3.81	14.20	1.17	2.71	1.42	50.38	* 0.00
Other assets	0.57	2.25	5.73	3.07	9.72	0.18	0.55
Total liabilities	0.29	0.56	2.23	1.21	3.49	0.07	1.42
Accounts payable and accrued expenses	0.47	0.99	3.11	5.86	4.50	1.54	2.00
Grants payable	2.32	0.61	34.57	11.88	0.00	0.01	0.00
Deferred revenue	1.08	1.51	8.54	2.44	5.42	17.17	6.06
Tax-exempt bond liabilities	0.30	1.80	* 0.00	1.33	88.16	91.61	* 0.00
Escrow account liability	2.46	0.22	23.01	2.96	0.00	0.21	7.78
Payables to officers, directors, etc.	9.78	53.48	99.44	17.86	26.76	* 0.00	* 0.00
Secured mortgages and notes payable	1.20	1.69	8.26	3.30	4.55	18.82	0.00
Unsecured notes and loans payable	1.47	0.71	26.52	10.87	15.50	38.22	9.13
Other liabilities	0.71	0.61	2.77	0.41	4.52	0.05	2.02
Total revenue	0.50	0.88	3.31	2.17	6.87	0.76	1.84
Total contributions, gifts, and grants	1.67	9.83	10.46	6.42	9.60	18.57	43.94
Federated campaigns	9.97	80.81	96.81	52.73	76.46	66.92	* 0.00
Membership dues	7.67	11.67	11.67	7.27	10.26	23.19	6.35
Fundraising events	4.00	27.87	55.37	54.05	49.01	34.09	* 0.00
Related organizations	13.82	10.47	61.20	47.47	20.62	58.94	54.70
Government grants (contributions)	2.81	6.91	14.87	14.89	38.63	3.89	0.00
All other contributions, gifts, etc.	1.69	18.40	25.57	10.63	27.14	28.55	22.22
Program service revenue	0.49	0.56	3.55	2.43	3.86	0.79	1.86
Investment income	0.38	1.16	1.97	1.37	11.71	0.14	0.32
Tax-exempt bond proceeds	1.77	1.01	2.37	52.44	70.67	0.00	0.00
Royalties	3.13	1.14	12.62	3.08	26.05	0.00	* 0.00
Total net rental income	3.52	6.38	15.87	13.70	23.18	17.67	11.20
Net rent—Real estate	3.47	6.09	15.87	12.83	25.94	18.34	11.20
Gross rents—Real estate	2.13	6.52	9.42	6.86	20.45	14.19	1.81
Rental expense—Real estate	2.74	10.20	12.43	8.77	31.41	27.58	0.00
Net rent—Personal property	36.71	80.49	1,192.46	103.13	28.08	66.27	* 0.00
Gross rents—Personal property	37.42	68.89	61.54	46.13	23.94	58.62	* 0.00
Rental expense—Personal property	39.84	55.09	89.48	89.76	25.75	0.00	* 0.00
Total net gain from sales of assets	0.58	17.99	9.19	3.20	90.27	4.07	25.90
Net gain from sales—Securities	0.43	1.08	9.00	2.75	39.04	60.74	25.12
Gross sales—Securities	0.20	0.39	1.38	1.70	12.41	0.09	1.22
Sales expense—Securities	0.20	0.40	1.37	1.72	12.56	0.08	0.97
Net gain from sales—Other assets	2.41	68.32	30.38	11.16	88.84	1.85	0.26
Gross sales—Other assets	1.95	21.00	3.02	9.89	76.90	1.20	0.00
Sales expense—Other assets	2.73	21.59	2.59	10.17	83.21	1.21	0.00

Footnotes at end of figure.

Figure D—Continued

Nonprofit Charitable Organizations: Coefficients of Variation for Selected Items, by Internal Revenue Code Section, Tax Year 2011

[Coefficients of variation are in percentages]

Item	Internal Revenue Code Section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Net fundraising income	9.93	23.86	68.96	20.01	35.64	29.72	98.88
Gross fundraising	5.65	21.79	53.00	18.49	24.18	26.63	98.63
Fundraising expenses	6.36	28.43	48.21	20.70	26.58	33.03	98.46
Net gaming income	24.20	18.96	79.84	84.93	41.99	22.70	98.67
Gross income from gaming	25.91	27.76	32.13	93.79	46.02	20.42	98.67
Gaming expenses	27.11	32.24	10.73	96.82	53.07	22.14	98.67
Net income from sales of inventory	6.49	15.31	36.28	6.23	5.31	15.60	0.00
Gross sales of inventory	5.56	10.01	31.74	7.61	4.60	13.58	0.00
Cost of goods sold (inventory)	6.49	9.42	30.32	12.39	5.45	15.26	0.00
Other revenue	1.84	11.20	11.41	7.09	8.21	1.70	4.58
Total expenses	0.53	0.85	3.33	2.15	3.55	0.74	1.84
Program services	0.57	0.78	[2]	[2]	[2]	[2]	[2]
Management and general	0.53	1.52	[2]	[2]	[2]	[2]	[2]
Fundraising	1.94	23.32	[2]	[2]	[2]	[2]	[2]

* No money amount reported.

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

[2] Not required to be reported.

NOTE: Includes data from Form 990 only.

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), May 2015.

Table 1. Form 990 Returns of 501(c)(3) Organizations: Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2011

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

Item	Total	Asset size					
		Under \$100,000 [1]	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	189,433	30,869	46,343	28,376	62,488	14,713	6,645
Total assets	3,022,920,873	1,276,088	12,141,111	20,765,846	207,026,931	315,174,184	2,466,536,713
Cash—Non-interest bearing	78,874,653	693,725	3,884,288	3,279,891	17,061,332	15,201,567	38,753,850
Savings and temporary cash investments	193,529,780	205,002	2,579,327	4,366,466	24,122,103	27,306,984	134,949,898
Pledges and grants receivable	74,216,145	52,065	524,687	498,511	8,057,800	12,157,001	52,926,080
Accounts receivable	151,892,827	83,078	829,581	739,978	10,094,797	17,151,764	122,993,629
Receivables from officers, etc.	577,729	*13,884	*15,147	*413	63,698	110,999	373,588
Receivables from disqualified persons	128,143	0	0	*2,606	*48,707	22,011	54,819
Notes and loans receivables	95,463,081	*4,729	73,464	328,773	4,734,098	9,188,455	81,133,564
Inventories for sale or use	17,165,596	23,293	171,099	329,094	1,605,791	1,761,317	13,275,002
Prepaid expenses and deferred charges	22,815,449	16,371	143,554	108,887	1,903,527	2,759,622	17,883,488
Land, buildings, & equipment (net)	893,153,833	158,013	2,825,957	7,170,587	86,812,627	118,669,325	677,517,324
Investments in public securities	703,263,632	*8,006	449,610	2,414,959	32,502,387	63,666,447	604,222,224
Investments in other securities	539,695,808	*520	357,134	578,793	8,376,594	22,990,603	507,392,164
Program-related investments	50,206,140	0	*44,225	*95,162	1,597,877	4,093,611	44,375,265
Intangible assets	10,184,880	*556	*2,772	*6,870	750,719	1,516,752	7,907,210
Other assets	191,753,177	16,846	240,267	844,855	9,294,874	18,577,725	162,778,609
Total liabilities	1,247,332,062	711,874	3,774,889	6,302,711	73,574,813	119,015,046	1,043,952,728
Accounts payable and accrued expenses	234,529,565	275,445	1,143,601	911,513	14,293,659	22,155,473	195,749,874
Grants payable	18,148,000	*14,525	151,075	*115,716	1,827,171	2,270,120	13,769,393
Deferred revenue	69,831,121	61,530	333,827	694,021	4,860,524	10,409,963	53,471,255
Tax-exempt bond liabilities	392,468,290	0	0	*29,471	3,828,386	23,007,665	365,602,768
Escrow account liability	7,744,592	0	*67,353	*3,561	244,324	709,208	6,720,146
Payables to officers, directors, etc.	2,107,022	98,707	195,754	*47,431	416,361	405,338	943,431
Secured mortgages and notes payable	178,576,223	61,383	967,487	2,666,659	33,885,958	36,473,232	104,521,505
Unsecured notes and loans payable	40,081,919	33,774	242,364	400,583	2,655,403	3,579,818	33,169,978
Other liabilities	303,845,329	166,510	673,428	1,433,756	11,563,026	20,004,229	270,004,378
Total fund balance	1,775,588,811	564,214	8,366,222	14,463,135	133,452,118	196,159,138	1,422,583,985
Total revenue	1,640,385,616	11,113,935	24,572,021	20,063,036	174,149,614	209,785,226	1,200,701,784
Total contributions, gifts, and grants	353,436,382	4,719,523	13,654,982	9,016,308	81,157,500	71,181,788	173,706,282
Federated campaigns	2,863,639	*22,523	106,927	230,956	1,165,129	542,717	795,387
Membership dues	4,079,715	183,238	313,774	246,186	979,996	1,150,794	1,205,728
Fundraising events	6,944,343	365,085	517,719	458,380	1,759,952	1,192,783	2,650,423
Related organizations	20,531,281	*136,356	677,225	107,158	1,799,447	4,939,858	12,871,237
Government grants (contributions)	154,071,486	1,415,890	4,898,607	3,162,054	41,477,544	32,124,153	70,993,237
All other contributions, gifts, etc.	164,945,919	2,596,430	7,140,730	4,811,574	33,975,432	31,231,484	85,190,270
Program service revenue	1,192,226,654	5,919,434	9,625,435	9,588,183	86,528,211	128,973,779	951,591,612
Investment income	27,582,411	2,792	43,176	133,433	1,618,629	2,665,201	23,119,179
Tax-exempt bond proceeds	170,557	0	*39	*9	*787	3,986	165,736
Royalties	3,349,275	*56,957	*18,053	*20,088	165,500	311,373	2,777,304
Total net rental income	3,257,377	5,732	55,044	94,047	617,663	522,907	1,961,983
Net rent—Real estate	3,166,613	4,275	54,969	68,528	584,151	514,206	1,940,485
Gross rents—Real estate	6,937,678	18,569	74,558	125,760	1,032,790	1,112,951	4,573,049
Rental expense—Real estate	3,771,066	*14,295	*19,589	57,232	448,640	598,746	2,632,565
Net rent—Personal property	90,764	*1,458	*76	*25,519	33,512	8,701	21,499
Gross rents—Personal property	147,053	*2,040	*76	*45,918	46,548	12,011	40,460
Rental expense—Personal property	56,289	*582	0	*20,399	*13,036	3,310	18,962

Footnotes at end of table.

Table 1. Form 990 Returns of 501(c)(3) Organizations: Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2011—Continued

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

Item	Total	Asset size					
		Under \$100,000 [1]	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total net gain from sales of assets	30,040,248	1,583	-8,905	-8,799	519,376	1,356,640	28,180,353
Net gain from sales—Securities	24,143,566	*286	12,677	14,415	450,061	1,027,121	22,639,006
Gross sales—Securities	645,024,957	*42,274	296,665	447,337	11,731,413	25,734,401	606,772,868
Sales expense—Securities	620,881,391	*41,988	283,988	432,922	11,281,352	24,707,280	584,133,862
Net gain from sales—Other assets	5,896,681	1,297	-21,583	-23,214	69,315	329,519	5,541,347
Gross sales—Other assets	19,526,397	12,948	108,048	112,867	1,055,088	1,245,898	16,991,548
Sales expense—Other assets	13,629,715	11,651	129,630	136,081	985,773	916,379	11,450,201
Net fundraising income	1,846,289	165,392	390,665	340,563	661,393	278,008	10,267
Gross fundraising	5,915,353	530,843	985,864	734,838	1,892,485	934,538	836,784
Fundraising expenses	4,069,064	365,451	595,199	394,275	1,231,092	656,530	826,517
Net gaming income	242,990	*-1,237	16,910	*53,063	76,928	53,550	43,776
Gross income from gaming	2,271,755	*385,950	469,461	*383,285	607,791	294,162	131,106
Gaming expenses	2,028,764	*387,187	*452,551	*330,222	530,863	240,612	87,330
Net income from sales of inventory	6,004,978	67,980	457,240	302,263	1,015,339	1,793,856	2,368,301
Gross sales of inventory	15,043,957	134,432	1,035,045	532,199	3,146,905	4,030,718	6,164,658
Cost of goods sold (inventory)	9,038,979	66,452	577,805	229,937	2,131,565	2,236,862	3,796,357
Other revenue	22,228,451	175,778	319,380	523,877	1,788,288	2,644,138	16,776,989
Total expenses	1,551,119,458	10,899,550	23,712,270	19,704,233	171,684,260	201,379,422	1,123,739,722
Program services	1,346,696,324	9,454,806	20,194,922	16,816,169	148,724,403	172,959,427	978,546,597
Management and general	187,603,969	1,254,302	2,922,718	2,471,415	19,657,590	25,258,033	136,039,911
Fundraising	16,819,164	190,442	594,630	416,650	3,302,266	3,161,962	9,153,214
Excess of revenue over expenses (net)	89,266,158	214,385	859,750	358,802	2,465,355	8,405,805	76,962,061

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

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

NOTES: Data exclude private foundations, most organizations with receipts less than \$50,000, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), July 2014.

Table 2. Form 990 Returns of 501(c)(3)-(9) Organizations: Total Functional Expenses, by Code Section, Tax Year 2011

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

Item	Internal Revenue Code section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns reporting functional expenses	188,652	11,787	10,574	17,049	9,831	4,716	4,732
Total functional expenses	1,551,119,458	81,506,726	21,499,465	39,614,316	11,995,680	17,332,874	135,318,365
Grants to governments and organizations in the U.S.	67,091,034	734,265	780,227	1,310,123	19,004	168,289	789,494
Grants to individuals in the U.S.	44,782,860	102,593	34,584	74,840	10,990	14,954	8,611
Grants to governments, organizations and individuals outside the U.S.	18,782,780	833,496	5,403	62,001	*10	*24,381	0
Benefits paid to or for members	13,499,115	32,729,025	2,778,937	728,651	21,519	13,488,032	122,778,550
Compensation of current officers, etc.	26,235,216	696,385	1,786,811	2,997,208	330,787	128,223	163,412
Compensation of disqualified persons	4,538,654	92,438	32,945	64,395	46,939	*1,628	4,551
Other salaries and wages	516,051,514	4,161,135	3,728,435	7,257,477	3,924,093	690,141	665,828
Pension plan contributions	27,686,958	364,822	1,006,917	742,733	74,216	114,783	147,980
Other employee benefits	76,874,732	881,182	1,185,957	1,219,379	511,374	752,418	895,414
Payroll taxes	37,718,910	348,882	434,331	655,942	437,152	91,444	75,354
Management fees	13,885,493	749,246	34,980	470,396	30,440	1,993	637,117
Legal fees	4,014,976	157,683	479,122	597,531	27,523	53,440	167,289
Accounting fees	2,840,263	117,878	110,435	189,141	66,557	23,866	149,532
Lobbying fees	265,439	49,749	40,689	394,766	*47	*14,646	*318
Professional fundraising fees	727,231	144,979	*3,454	6,515	*4,013	*2,319	0
Investment management fees	3,609,983	99,151	40,772	62,054	2,154	26,952	329,973
Other fees	125,541,884	4,995,244	307,514	2,164,597	211,651	149,235	2,090,716
Advertising and promotion	7,585,730	633,841	178,613	1,568,412	22,938	31,412	28,445
Office expenses	142,527,249	1,388,014	685,343	1,520,967	553,748	134,099	459,529
Information technology	18,195,623	516,444	91,288	601,269	25,070	50,909	77,812
Royalties	597,589	*14,662	*19,589	28,242	*2,387	0	*174
Occupancy	50,618,533	1,131,695	635,250	1,179,752	1,472,137	242,074	117,053
Travel	14,067,488	244,344	*582,457	1,024,384	*49,555	*48,959	*12,585
Payments of travel or entertainment for public officials	13,880	1,254	71	6,731	177	122	2
Conferences, conventions, and meetings	6,037,182	259,280	457,981	2,562,832	48,880	45,794	21,564
Interest expense	22,681,487	1,571,572	40,580	150,521	271,426	13,217	3,106
Payments to affiliates	4,847,368	250,826	2,467,832	169,506	15,501	23,585	2,941
Depreciation, depletion and amortization	65,497,679	984,491	304,125	643,067	1,192,449	106,173	69,301
Insurance	14,600,867	243,380	163,383	224,201	310,896	45,906	1,041,173
Other expenses	219,701,739	27,008,770	3,081,439	10,936,685	2,312,045	843,878	4,580,544

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

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

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

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), July 2014.

Table 3. Form 990 Returns of 501(c)(3)-(9) Organizations: Balance Sheet and Income Statement Items, by Code Section, Tax Year 2011

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

Item	Internal Revenue Code Section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	189,433	11,950	10,591	17,050	9,863	4,754	4,752
Total assets	3,022,920,873	105,760,306	33,329,545	69,444,769	24,549,033	123,307,857	198,868,048
Cash—Non-interest bearing	78,874,653	4,439,032	2,612,289	4,791,364	1,420,380	478,851	4,459,874
Savings and temporary cash investments	193,529,780	9,497,133	6,692,436	10,793,684	1,738,910	3,372,854	16,502,877
Pledges and grants receivable	74,216,145	429,758	23,804	274,475	12,499	*953	122,180
Accounts receivable	151,892,827	5,290,224	1,050,590	3,350,642	1,271,161	301,342	7,638,369
Receivables from officers, etc.	577,729	532,045	606	27,313	5,981	*3,389	*796
Receivables from disqualified persons	128,143	0	*66	*318	*71	0	4,507,326
Notes and loans receivables	95,463,081	20,842,222	651,022	1,858,577	160,222	1,766,474	64,747
Inventories for sale or use	17,165,596	184,718	32,711	166,250	279,929	37,479	7,002
Prepaid expenses and deferred charges	22,815,449	768,005	121,766	804,807	213,244	28,229	306,447
Land, buildings, & equipment (net)	893,153,833	11,875,735	4,855,140	6,007,563	18,191,873	2,055,375	782,117
Investments in public securities	703,263,632	26,689,159	12,189,100	32,134,802	570,344	75,746,862	86,936,040
Investments in other securities	539,695,808	7,001,429	4,130,506	5,278,237	149,190	13,319,431	65,429,611
Program-related investments	50,206,140	9,824,345	165,220	1,350,542	60,860	11,359,414	981,054
Intangible assets	10,184,880	223,118	20,462	137,743	89,965	*1,375	0
Other assets	191,753,177	8,163,383	783,826	2,468,452	384,405	14,835,829	11,129,607
Total liabilities	1,247,332,062	52,403,424	7,920,912	40,247,268	8,672,457	110,936,704	22,129,505
Accounts payable and accrued expenses	234,529,565	12,698,463	3,554,441	7,163,100	1,052,331	1,112,507	8,886,027
Grants payable	18,148,000	652,787	70,345	127,162	*1,443	*10,857	65,653
Deferred revenue	69,831,121	3,858,767	352,271	5,841,529	950,908	76,943	570,300
Tax-exempt bond liabilities	392,468,290	5,455,834	0	*60,678	*14,326	*24,855	0
Escrow account liability	7,744,592	537,775	103,272	220,244	*24,923	8,992	50,941
Payables to officers, directors, etc.	2,107,022	*32,459	*2,864	*16,045	23,028	0	0
Secured mortgages and notes payable	178,576,223	11,770,119	963,304	3,224,704	5,046,389	207,746	228,926
Unsecured notes and loans payable	40,081,919	8,375,883	34,985	153,703	360,537	9,695	46,776
Other liabilities	303,845,329	9,021,337	2,839,430	23,440,104	1,198,573	109,485,110	12,280,882
Total net assets	1,775,588,811	53,356,882	25,408,633	29,197,501	15,876,576	12,371,153	176,738,543
Total revenue	1,640,385,616	85,006,066	22,225,893	39,848,857	11,323,820	17,823,036	138,583,107
Total contributions, gifts, and grants	353,436,382	5,660,209	3,443,061	6,073,035	1,364,467	292,862	772,722
Federated campaigns	2,863,639	*12,233	*24,593	*13,109	*523	*284	0
Membership dues	4,079,715	1,022,315	2,646,350	3,126,705	1,219,968	213,801	*108,642
Fundraising events	6,944,343	72,051	*21,428	14,608	13,750	9,166	0
Related organizations	20,531,281	451,913	104,134	59,120	12,272	6,047	*614,167
Government grants (contributions)	154,071,486	1,237,245	88,269	1,686,195	*3,339	*5,265	34,114
All other contributions, gifts, etc.	164,945,919	2,864,453	558,287	1,173,298	114,614	58,299	*15,800
Program service revenue	1,192,226,654	75,650,359	16,795,667	29,984,966	8,314,617	12,839,321	129,792,795
Investment income	27,582,411	874,160	549,375	1,034,805	34,801	3,251,517	4,219,014
Tax-exempt bond proceeds	170,557	*5,510	*61	*216	*111	*33,065	*3,756
Royalties	3,349,275	791,288	211,741	521,466	8,066	*2,535	0
Total net rental income	3,257,377	240,875	93,970	65,855	60,122	24,998	-1,678
Net rent—Real estate	3,166,613	233,675	93,989	68,083	53,097	23,084	-1,678
Gross rents—Real estate	6,937,678	332,185	208,941	212,349	114,314	40,153	10,405
Rental expense—Real estate	3,771,066	98,510	114,952	144,266	61,217	17,069	12,083
Net rent—Personal property	90,764	*7,200	*-20	*-2,228	7,025	*1,914	0
Gross rents—Personal property	147,053	*13,065	*675	*632	9,064	*2,164	0
Rental expense—Personal property	56,289	*5,865	*694	*2,860	2,039	*250	0

Footnotes at end of table.

Table 3. Form 990 Returns of 501(c)(3)-(9) Organizations: Balance Sheet and Income Statement Items, by Code Section, Tax Year 2011—Continued

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

Item	Internal Revenue Code Section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total net gain from sales of assets	30,040,248	644,292	83,289	306,431	-839,979	-53,741	2,903,404
Net gain from sales—Securities	24,143,566	474,766	68,316	247,624	13,542	-3,219	2,993,181
Gross sales—Securities	645,024,957	16,565,921	11,068,994	13,064,286	218,104	28,916,806	283,053,050
Sales expense—Securities	620,881,391	16,091,155	11,000,678	12,816,662	204,562	28,920,026	280,059,869
Net gain from sales—Other assets	5,896,681	169,526	14,974	58,806	-853,521	-50,521	-89,777
Gross sales—Other assets	19,526,397	573,042	246,284	246,299	692,073	23,268	11,559,877
Sales expense—Other assets	13,629,715	403,516	231,310	187,493	1,545,594	73,789	11,649,653
Net fundraising income	1,846,289	63,610	14,166	174,938	33,407	37,498	*487
Gross fundraising	5,915,353	201,797	57,096	491,192	89,452	76,352	*1,236
Fundraising expenses	4,069,064	138,187	42,929	316,254	56,045	38,853	*749
Net gaming income	242,990	99,884	*418	*9,124	20,366	102,827	13
Gross income from gaming	2,271,755	563,208	*1,350	*38,428	67,417	421,011	4,414
Gaming expenses	2,028,764	463,324	*932	*29,304	47,051	318,184	4,401
Net income from sales of inventory	6,004,978	138,397	19,838	232,757	1,948,239	190,424	*1,910
Gross sales of inventory	15,043,957	461,872	61,690	403,425	3,741,180	546,507	*30,827
Cost of goods sold (inventory)	9,038,979	323,474	41,851	170,669	1,792,941	356,083	*28,918
Other revenue	22,228,451	837,479	1,014,306	1,445,265	379,604	1,101,728	890,685
Total expenses	1,551,119,458	81,506,726	21,499,465	39,614,316	11,995,680	17,332,874	135,318,365
Program services	1,346,696,324	74,548,044	[2]	[2]	[2]	[2]	[2]
Management and general	187,603,969	6,518,871	[2]	[2]	[2]	[2]	[2]
Fundraising	16,819,164	439,812	[2]	[2]	[2]	[2]	[2]
Excess of revenue over expenses (net)	89,266,158	3,499,340	726,428	234,540	-671,859	490,162	3,264,741

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

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

[2] Not required to be reported.

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

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), July 2014.

Table 4. Form 990-EZ Returns of 501(c)(3)-(9) Organizations: Selected Items, by Code Section, Tax Year 2011

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

Item	Internal Revenue Code Section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)*
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	84,854	8,961	6,766	9,948	6,785	1,840	420
Total assets	7,212,487	870,447	885,801	795,805	768,169	214,760	55,419
Cash, savings, and investments	5,087,030	610,907	695,408	694,509	384,680	111,338	50,973
Land and buildings	1,177,646	178,368	151,637	*42,627	275,859	99,130	178
Other assets	947,810	81,172	38,757	58,668	107,631	4,293	4,268
Total liabilities	940,874	98,273	42,820	86,600	143,416	18,047	4,727
Total net assets	6,271,614	772,174	842,981	709,205	624,753	196,714	50,691
Total revenue	7,519,036	686,117	664,433	969,000	626,350	126,585	58,991
Contributions, gifts, and grants	3,991,230	231,537	58,694	132,475	40,846	12,994	3,313
Program service revenue	1,972,810	118,418	95,883	331,540	175,808	*40,582	30,166
Membership dues and assessments	563,281	171,753	408,757	388,131	304,079	23,709	22,615
Investment income	53,360	25,671	26,928	6,000	8,630	2,900	88
Gain (loss) from sales of assets	10,328	*-917	*538	*2,418	*6,856	*280	0
Gross amount from sales	122,539	*5,625	*22,032	*5,679	*16,088	*8,234	0
Cost or other basis and sales expense	112,211	*6,542	*21,494	*3,261	*9,232	*7,953	0
Net income (loss), gaming and fundraising	612,753	90,752	16,187	46,711	18,537	23,021	1,557
Gross income from gaming	66,309	*23,670	*3,603	*3,242	*13,797	*22,660	0
Gross income from fundraising	1,202,872	206,035	22,833	119,953	26,538	36,285	4,703
Direct expense from gaming and fundraising	656,429	138,953	10,248	76,484	21,797	35,925	3,146
Net income from sales of inventory	144,874	21,064	*1,305	2,420	26,025	*11,410	0
Gross sales minus returns and allowances	358,492	54,107	*2,612	5,380	88,125	*25,779	0
Cost of goods sold	213,618	33,042	*1,308	2,959	62,100	*14,368	0
Other revenue	170,397	27,839	56,142	59,305	45,568	*11,688	1,252
Total expenses	7,281,244	659,845	655,230	978,431	582,177	126,690	55,242
Grants and similar amounts paid	1,041,407	97,835	88,928	26,296	13,966	17,511	1,375
Benefits paid to or for members	145,544	25,068	44,983	22,465	*27,158	*7,886	26,139
Salaries, other compensation, and employee benefits	1,433,174	56,848	165,262	195,315	60,682	11,576	2,478
Professional fees	617,396	65,394	42,392	225,785	36,329	2,725	10,904
Occupancy, rent, and utilities	760,827	91,441	60,266	44,829	185,793	27,812	2,331
Printing, publications, and postage	233,898	16,735	22,381	36,768	14,996	4,078	1,775
Other expenses	3,048,995	306,522	231,018	426,972	243,253	55,101	10,240
Excess of revenue over expenses (net)	237,795	26,272	9,203	-9,431	44,173	-105	3,749

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

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

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

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), July 2014.