

Charities and Other Tax-Exempt Organizations, 1999

by Paul Arnsberger

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code section 501(c)(3) filed over 211,000 information returns for Reporting Year 1999, an increase of 2 percent from the previous year. These organizations held \$1.5 trillion in assets, an increase of 8 percent from 1998, and reported \$800.7 billion in revenue, 65 percent of which came from program services and activities (Figure A). The statistics in this article exclude private foundations, most organizations with receipts totaling less than \$25,000, as well as most churches and certain other types of religious organizations.

Data for certain other organizations, with tax-exempt status under Code sections 501(c)(4) through (9), are also presented in this article. Such organizations are generally diverse both in function and financial character. For 1999, voluntary employee benefit associations, exempt under Code section 501(c)(9), reported assets of \$114.2 billion and revenue of \$92.6 billion, larger amounts than those registered by organizations classified under each of the Code sections 501(c)(4) through (8).

The statistics for charities and other tax-exempt organizations reported in this article 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. The latter form may be completed by smaller organizations, those with end-of-year assets of less than \$250,000 and gross receipts of \$25,000 to \$100,000. Only condensed income statements and balance sheets are required of filers of Form 990-EZ. Forms 990-EZ accounted for 23 percent of the returns filed by organizations exempt under Code sections 501(c)(3) through (9) for Reporting Year 1999.

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

In order to qualify for tax-exempt status, the purpose of the organization must be to serve the public good, as opposed to a private interest. Organizations that are exempt under Code section 501(c)(3) are those whose purposes are religious, charitable, scientific,

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Figure A

Selected Items for Nonprofit Charitable Organizations, Reporting Years 1998 and 1999

[Money amounts are in millions of dollars]

Item	1998	1999	Percentage increase, 1998-1999
	(1)	(2)	(3)
Number of returns.....	207,272	211,615	2.1
Forms 990.....	162,559	168,701	3.8
Forms 990-EZ.....	44,713	42,914	-4.0
Total assets.....	1,351,541	1,453,675	7.6
Total liabilities.....	459,188	481,444	4.8
Total fund balance or net worth.....	892,353	972,232	9.0
Total revenue.....	752,044	800,676	6.5
Program service revenue.....	502,832	518,111	3.0
Contributions, gifts, and grants.....	161,751	174,992	8.2
Investment income ¹	28,562	30,466	6.7
Other.....	58,898	77,106	30.9
Total expenses.....	684,566	714,487	4.4
Excess of revenue over expenses (net)...	67,478	86,189	27.7

¹ Includes "interest on savings and temporary cash investments," "dividends and interest from securities," and "other investment income" from Form 990 and "investment income" from Form 990-EZ.

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, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

literary, or educational. They may also foster national or international amateur sports competition, prevent cruelty to children or animals, or test for public safety. The activities of nonprofit organizations are limited in that they must further one or more of the purposes for which they were granted tax-exempt status. Examples of these "charitable" organizations include nonprofit hospitals, educational institutions, youth organizations, community fundraising campaigns, public charities, local housing organizations, historical societies, and environmental preservation groups. These organizations may not distribute net earnings to a private shareholder or individual. Participation by an exempt organization in activities that can influence legislation, or in a political campaign on behalf of, or in opposition to, any candidate, is also restricted. Generally, contributions to the organization are tax-deductible to the donor [1].

Of the 637,351 active nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) under Code section 501(c)(3), some 211,615 filed returns for accounting periods that began in

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1999 [2]. Those not required to file included churches and certain other religious organizations, as well as organizations with annual gross receipts totaling less than \$25,000 [3]. Nonprofit private foundations tax-exempt under Code section 501(c)(3) are required to file separately, on Form 990-PF, *Return of Private Foundation* [4]. The number of returns filed by nonprofit charitable organizations for 1999 was 2 percent more than for 1998 [5]. Form 990-EZ returns represented 20 percent of total returns filed by nonprofit charities.

Financial Characteristics of Nonprofit Charitable Organizations

Although 64 percent of the returns filed by section 501(c)(3) organizations were filed by organizations with assets of less than \$500,000, these organizations held only 1 percent of total assets and reported only 4 percent of total revenue (Figure B). In comparison, larger organizations, those with assets of \$10 million or more, represented just 6 percent of

the returns filed, but accounted for 89 percent of total asset holdings and 81 percent of total revenue reported.

The assets of all nonprofit charitable organizations filing Forms 990 and 990-EZ for 1999 totalled \$1.5 trillion. "Cash, savings, and investments" was the primary component of assets for these organizations, accounting for 56 percent of the total. "Land, buildings, and equipment" owned by nonprofits (but not for investment purposes) represented 25 percent of total assets [6]. The total fund balance (also called "net assets" or "net worth") of Form 990 and 990-EZ filers increased 9 percent to \$972.2 billion for 1999.

The nonprofit charitable organizations in this study reported total revenue of \$800.7 billion for 1999. "Program service revenue" was the major source of revenue for these organizations. This revenue is comprised of the fees collected by organizations in support of their tax-exempt purposes and includes income, such as tuition and fees at educational institutions, hospital patient charges (including

Figure B

Selected Items for Nonprofit Charitable Organizations, by Size of Total Assets and Total Revenue, Reporting Year 1999

[Money amounts are in millions of dollars]

Size of organization	Returns		Total assets		Total fund balance		Total revenue	
	Number	Percentage of total	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Size of total assets								
Total	211,615	100.0	1,453,675	100.0	972,232	100.0	800,676	100.0
Under \$100,000 ¹	80,341	38.0	2,864	0.2	2,152	0.2	10,374	1.3
\$100,000 under \$500,000.....	55,545	26.2	13,786	0.9	10,242	1.1	19,969	2.5
\$500,000 under \$1,000,000.....	20,708	9.8	14,811	1.0	11,229	1.2	14,633	1.8
\$1,000,000 under \$10,000,000.....	42,288	20.0	134,184	9.2	86,997	8.9	111,547	13.9
\$10,000,000 under \$50,000,000.....	8,585	4.1	184,269	12.7	116,325	12.0	114,356	14.3
\$50,000,000 or more.....	4,148	2.0	1,103,761	75.9	745,286	76.7	529,796	66.2
Size of revenue reported								
Total	211,615	100.0	1,453,675	100.0	972,232	100.0	800,676	100.0
Under \$100,000 ²	74,789	35.3	14,040	1.0	10,398	1.1	3,623	0.5
\$100,000 under \$500,000.....	68,770	32.5	35,617	2.5	26,366	2.7	16,586	2.1
\$500,000 under \$1,000,000.....	22,633	10.7	32,504	2.2	22,300	2.3	16,209	2.0
\$1,000,000 under \$10,000,000.....	36,043	17.0	207,722	14.3	141,790	14.6	111,527	13.9
\$10,000,000 under \$50,000,000.....	6,863	3.2	264,802	18.2	173,638	17.9	141,111	17.6
\$50,000,000 or more.....	2,517	1.2	898,989	61.8	597,740	61.5	511,620	63.9

¹ Includes returns with zero assets or assets not reported.

² Includes returns with no revenue or revenue not reported.

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 \$25,000, as well as most churches, and certain other types of religious organizations. Detail may not add to 100 percent because of rounding.

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Medicare and Medicaid payments), admission fees collected by museums or community performing arts groups, and YMCA/YWCA. Overall, program service revenue totaled \$518.1 billion, a 3-percent increase from 1998. Figure C illustrates the types of revenue reported by organizations of different sizes. The largest organizations, those with assets of \$10 million or more, received 70 percent of their total revenue from program service revenue, while organizations with assets under \$1 million received over half of their revenue from contributions, gifts, and grants.

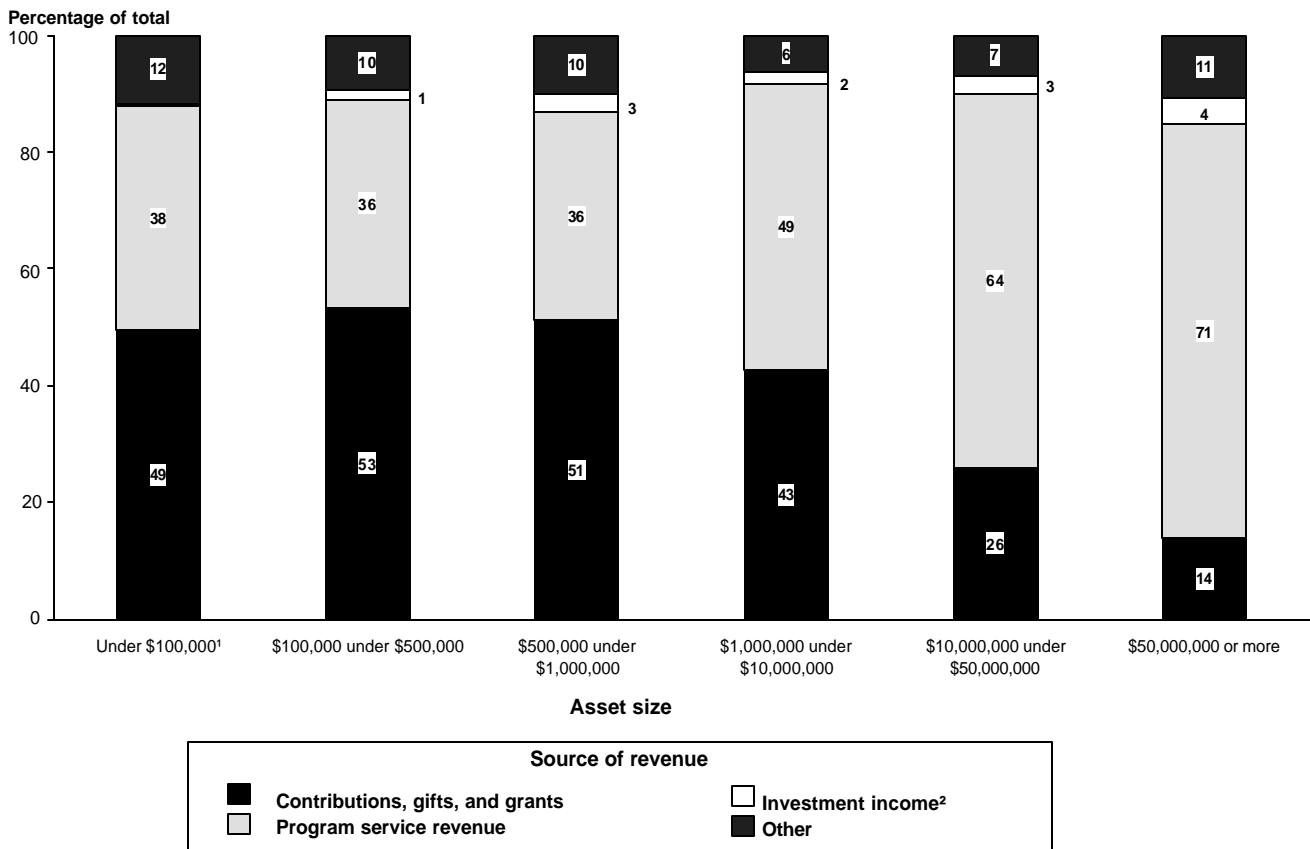
Total expenses, as reported on Forms 990 and 990-EZ, increased 4 percent to \$714.5 billion for

1999. The two largest expense categories, "salaries, other compensation, and employee benefits" and "grants and similar amounts paid," both increased 7 percent for 1999 to \$309.7 billion and \$48.1 billion, respectively.

On Form 990 (but not on Form 990-EZ), expenses for nonprofit charitable organizations are distributed among four areas: program services, fundraising, management and general, and payments to affiliates. Briefly, program service expenses are those associated with the activities that further an organization's exempt purpose; fundraising expenses are those incurred in soliciting contributions, gifts, and

Figure C

Sources of Nonprofit Charitable Organization Revenue, by Asset Size, Reporting Year 1999



¹ Includes returns with zero assets or assets not reported.

² Includes "interest on savings and temporary cash investments," "dividends and interest from securities," and "other investment income" from Form 990 and "investment income" from Form 990-EZ.

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 \$25,000, as well as most churches, and certain other types of religious organizations. Detail may not add to 100 percent because of rounding.

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grants; and management and general expenses include those administrative and overhead costs which are not specifically related to program services or fundraising activities. Within these three broad areas are specific categories, such as salaries and wages, grants and allocations, professional fees, and occupancy. The fourth area includes payments to organizations closely related to the reporting organizations, such as support and dues payments by local chapters to State and national agencies. Program service expenses accounted for the vast majority (85 percent) of total expenses reported by filers of Form 990; management and general expenses totaled 13 percent; and fundraising expenses and payments to affiliates, combined, accounted for less than 2 percent.

Nonprofit Charitable Organizations Classified by NTEE Codes

The National Taxonomy of Exempt Entities (NTEE) is a classification system developed by the National Center for Charitable Statistics, which classifies

organizations by institutional purpose and major programs and activities [7]. It recognizes 26 major groups, which are aggregated into 10 program categories, as shown in Figure D. Within each program category, there is a wide diversity in the types of organizations conducting the different functions. The organizations were classified for the statistics on the basis of information provided in the "Statement of Program Service Accomplishments" section of Forms 990 and 990-EZ.

Based on the NTEE classification, health was the dominant program category in terms of revenue, accounting for 54 percent of the total. Organizations in the health category also held the largest portion of total assets (39 percent). This category includes organizations that promote the wellness of individuals, the general treatment and prevention of disease or illness (including also mental health and illness), and the medical rehabilitation of people with physical disabilities. Examples are hospitals; nursing or convalescent facilities; health support services, such as

Figure D

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Reporting Year 1999

[Money amounts are in millions of dollars]

NTEE major category ¹	Number of returns	Total assets	Total fund balance or net worth	Revenue			Total expenses	Excess of revenue over expenses (net)
				Total	Contributions, gifts, and grants	Program service revenue		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	211,615	1,453,675	972,232	800,676	174,992	518,111	714,487	86,189
Arts. culture. and humanities.....	23,535	58,873	50,459	22,304	11,252	5,473	17,201	5,102
Education.....	34,860	467,396	375,884	169,376	47,165	77,110	125,796	43,580
Environment. animals.....	7,859	20,447	17,182	8,290	4,969	1,537	6,031	2,259
Health.....	30,003	570,765	309,978	432,486	31,649	370,835	418,177	14,309
Human services.....	81,896	157,955	83,850	107,616	45,744	50,704	100,739	6,877
International. foreign affairs.....	2,319	8,423	6,270	8,308	7,109	806	7,731	577
Mutual. membership benefit.....	624	9,664	8,580	1,719	154	599	1,184	536
Public. societal benefit.....	18,340	146,665	108,871	43,928	22,529	10,188	32,192	11,736
Religion related.....	11,901	13,323	11,022	6,536	4,321	858	5,340	1,196
Unknown, unclassified ²	278	162	138	112	98	--	95	17

¹ The National Taxonomy of Exempt Entities (NTEE) is a classification system that uses 26 field areas that are aggregated into 10 major categories, shown above. It was developed by the National Center for Charitable Statistics. The codes describe the purposes and activities of the organizations.

² Estimates in this row should be used with caution because of the small number of sample returns on which they are based.

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 \$25,000, as well as most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

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blood banks, organ banks, and emergency medical transport services; health care financing activities; substance abuse treatment services; organizations that study ethics or promote the practice of ethical behavior in medical care and research; health associations active in the prevention or treatment of diseases; and medical research. Eighty-six percent of total revenue for nonprofit charitable organizations in the health category was derived from program services.

The education program category includes higher education, elementary and secondary schools, correspondence schools, libraries, educational testing services, organizations providing opportunities for continuing education outside the framework of formal education, and student services and organizations. Education ranked a distant second in terms of revenue, which totaled \$169.4 billion. This category also accounted for \$467.4 billion in assets--nearly one-third of the total for nonprofit charitable organizations.

Thirty-nine percent of the organizations that filed Forms 990 and 990-EZ for 1999 were classified as human service organizations. Program service revenue (\$50.7 billion) and contributions, gifts, and grants received (\$45.7 billion) together represented nearly all of the total revenue reported by these organiza-

tions. This category was comprised of organizations in several classifications performing a broad range of services focused on specific needs within the community: housing and shelter programs, including housing, construction, management, and services to assist in locating, acquiring, or sustaining housing; job training and placement services; public safety, disaster preparedness, and relief services, including activities related to the effects of disasters and the providing of relief to accident victims; recreation and sports programs provided by organizations for camps, parks, and playgrounds, and amateur sports activities; crime prevention and legal services; and multipurpose organizations which provide a broad range of social or human services to individuals and families. (Included in this last category are organizations such as the American Red Cross, Salvation Army, Urban League, and YMCA's/YWCA's.)

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

The statistics presented in this section are based on Forms 990 and 990-EZ filed by organizations tax-exempt under Code sections 501(c)(4) through (9) [8]. Figure E provides general descriptions of the

Figure E

Types of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9)

Internal Revenue Code section	Description of organization	General nature of activities
501(c)(3)	Religious, educational, charitable, scientific, or literary organizations; testing for public safety organizations. Also, organizations preventing cruelty to children or animals, or fostering national or international amateur sports competition	Activities of a nature implied by the description of the class of organization
501(c)(4)	Civic leagues, social welfare organizations, and local associations of employees	Promotion of community welfare and activities, net earnings from which are devoted to charitable, educational, or recreational purposes
501(c)(5)	Labor, agriculture, and horticultural organizations	Educational or instructive groups whose purpose is to improve conditions of work, products, and efficiency
501(c)(6)	Business leagues, chambers of commerce, and real estate boards	Improving conditions in one or more lines of business
501(c)(7)	Social and recreational clubs	Pleasure, recreational, and social activities
501(c)(8)	Fraternal beneficiary societies and associations	Lodges providing for payment of life, sickness, accident, or other benefits to members
501(c)(9)	Voluntary employee beneficiary associations	Providing for payment of life, sickness, accident, or other benefits to members

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Figure F

Selected Financial Items for Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(4)-(9), Reporting Year 1999

[Money amounts are in millions 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).....	21,082	59,465	40,134	19,331	41,577	40,130
501(c)(5).....	20,516	20,899	3,443	17,456	16,284	15,099
501(c)(6).....	27,831	40,440	20,519	19,921	23,798	23,252
501(c)(7).....	16,559	16,085	4,814	11,272	8,809	8,422
501(c)(8).....	7,419	69,502	59,280	10,221	11,945	11,080
501(c)(9).....	9,162	114,221	19,478	94,742	92,620	87,118

NOTE: Data are from Forms 990 and 990-EZ and exclude most organizations with receipts less than \$25,000.

organizations included under these sections. Unlike the nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3), most contributions to these organizations are not tax-deductible. Financial data for organizations covered by these six Code sections are presented in Tables 2, 3, and 4.

Highlights of Financial Data

Voluntary employee beneficiary associations, Code section 501(c)(9), reported \$114.2 billion in assets for 1999, considerably more than organizations exempt under sections 501(c)(4) through (8) (Figure F). This amount represented an increase of 4 percent from Reporting Year 1998. Fraternal beneficiary societies, section 501(c)(8), and civic leagues and social welfare associations, section 501(c)(4), reported \$69.5 billion and \$59.5 billion in assets, respectively, for 1999. With the exception of social and recreational clubs, section 501(c)(7), the majority of the asset holdings by organizations under these six Code sections was reported by the largest organizations (those with assets of \$10 million or more); for social and recreational clubs, however, the largest organizations reported just 32 percent of total assets. Social and recreational clubs differed from other types of organizations in the components of their assets as well. While organizations exempt under Code sections (c)(4), (5), (6), (8), and (9) held the majority of their assets in the form of cash, savings, and investments, social and recreational clubs reported 65 percent of their assets as land and buildings.

In terms of revenue, voluntary employee beneficiary associations, section 501(c)(9), were also the largest of the six categories, with \$92.6 billion, a 7-percent increase from 1998. Civic leagues and social welfare organizations, section 501(c)(4), ranked a distant second in terms of revenue, with \$41.6 billion, an increase of 6 percent from the previous year. Program service revenue was the primary source of income for three types of organizations: civic leagues and social welfare organizations, section 501(c)(4); fraternal beneficiary societies, section 501(c)(8); and voluntary employee beneficiary associations, section 501(c)(9) (Figure G). These three types of organizations reported at least three-fourths of their revenue from program services. Membership dues and assessments were the principal source of revenue for labor, agricultural, and horticultural organizations, section 501(c)(5); and social and recreational clubs, section 501(c)(7). Unlike nonprofit charities exempt under 501(c)(3), contributions, gifts, and grants were a minor source of income for those organizations tax-exempt under sections 501(c)(4) through (9).

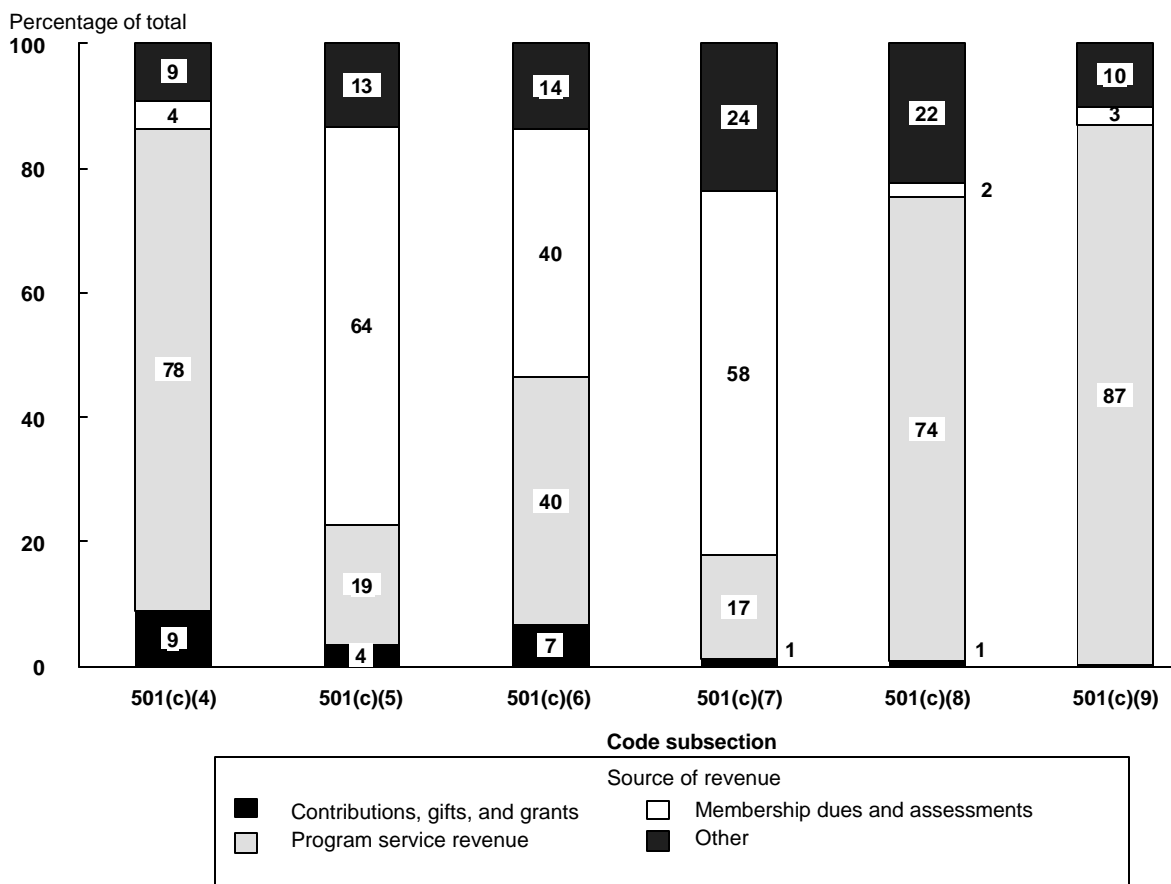
Organizations Filing Form 990-EZ

Form 990-EZ, which was introduced for Reporting Year 1989, may be filed by organizations that are tax-exempt under Internal Revenue Code section 501(c), with annual gross receipts of less than \$100,000 and assets under \$250,000. Form 990-EZ requires less detailed reporting than the long form, especially on the balance sheet portion of the return.

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Figure G

Sources of Revenue of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(4)-(9), Reporting Year 1999



NOTES: Data are from Forms 990 and 990-EZ and exclude most organizations with receipts less than \$25,000. Detail may not add to 100 percent because of rounding.

Table 4 presents detailed data on Form 990-EZ filers, by Internal Revenue Code section. With the exception of voluntary employee beneficiary associations, Forms 990-EZ represented between 20 and 36 percent of all information returns filed for 1999. (The short form accounted for only 4 percent of the total number of returns filed by organizations exempt under 501(c)(9).) Nonprofit charitable organizations reporting on Form 990-EZ accounted for very small proportions of total assets. Only social and recreational clubs, section 501(c)(7), reported more than 2 percent of their total assets on Form 990-EZ. The assets of nonprofit charitable organizations that filed Form 990-EZ represented just one-tenth of 1 percent of the total assets of reporting organizations exempt

under section 501(c)(3). (Data for organizations that were eligible to file Form 990-EZ but filed the longer Form 990 instead are included with the data for the filers of Form 990.)

Summary

For 1999, nonprofit charitable organizations (excluding private foundations) tax-exempt under section 501(c)(3) reported \$1.5 trillion in total assets and \$800.7 billion in revenue. The number of returns filed by these organizations was 211,615, including both the longer Form 990 and the shorter Form 990-EZ.

Program service revenue, the fees received for the programs conducted in support of the purposes for which the tax exemptions under section 501(c)(3)

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were granted, was \$518.1 billion for Reporting Year 1999. It represented nearly two-thirds of total revenue reported by charitable organizations. Contributions, gifts, and grants increased by 8 percent to \$175.0 billion. This source of revenue accounted for over one-half of the total revenue of organizations with asset holdings of less than \$1 million, but for a much smaller share of the total revenue of the larger organizations. Expenses rose by 4 percent to \$714.5 billion.

Using the National Taxonomy of Exempt Entities codes (which classify organizations by institutional purpose and major programs and activities), health care was the predominant major category, accounting for 39 percent of the assets and 54 percent of total revenue reported by nonprofit charitable organizations.

Organizations exempt under Internal Revenue Code sections 501(c)(4) through (9) are diverse in both their purposes and financial characteristics. Voluntary employee beneficiary associations, section 501(c)(9), led these organizations in terms of both assets and revenue, with totals of \$114.2 billion and \$92.6 billion, respectively. Program service revenue was the principal source of revenue and consisted of payments for health and welfare benefits. Membership dues and assessments were the principal source of revenue for labor, agricultural, and horticultural organizations, section 501(c)(5); and social and recreational clubs, section 501(c)(7).

Data Sources and Limitations

The statistics in this article are based on a sample of 1999 Forms 990, *Return of Organization Exempt From Income Tax*, and Forms 990-EZ, *Short Form Return of Organization Exempt From Income Tax*. Organizations used the 1999 forms when their accounting periods ended any time between December 31, 1999, and November 30, 2000. The sample did not include private foundations, which were required to file separate return forms. Most churches and certain other types of religious organizations were also excluded from the sample because they were not required to file Form 990 or Form 990-EZ. The sample included only those returns with receipts of more than \$25,000, the filing threshold.

The sample design was split into two parts: the first part was comprised of returns of organizations exempt under section 501(c)(3), and the second part contained organizations exempt under sections

501(c)(4) through (9). Returns of organizations tax-exempt under other Code sections were excluded. The data presented were obtained from returns as originally filed with the Internal Revenue Service. They were subjected to comprehensive testing and correction procedures in order to improve statistical reliability and validity. However, in most cases, changes made to the original return as a result of either administrative processing or taxpayer amendment were not incorporated into the data base.

Each part of the sample was classified into strata based on size of total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 15,051 returns was selected from a population of 214,644. Sampling rates ranged from 1.03 percent for organizations reporting total assets less than \$500,000 to 100 percent for organizations with total assets of \$30,000,000 or more. For organizations filing under sections 501(c)(4) through (9), a sample of 9,895 returns was selected from a population of 104,526. Sampling rates ranged from 2.06 percent for organizations reporting total assets less than \$125,000 to 100 percent for organizations with assets of \$10,000,000 or more. 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 1999. However, these returns were not included in the final sample, nor in the estimated population counts.

Because the data are based on samples, they are subject to sampling error. In order to use these statistics properly, the magnitude of the sampling error, measured by the coefficient of variation (CV), should be taken into account. Figure H shows CV's for selected financial data. A discussion of methods for evaluating the nonsampling error can be found in the general Appendix of this issue.

Notes and References

- [1] For more information on the requirements for tax-exemption under 501(c)(3) and other Code sections, see Internal Revenue Service Publication 557, *Tax Exempt Status for Your Organization*.
- [2] Data presented in this article are from 1999 Forms 990 and 990-EZ. The total number of

Figure H

Coefficients of Variation for Selected Items, by Selected Internal Revenue Code Sections, Reporting Year 1999

Internal Revenue Code section	Total revenue	Total expenses	Total assets	Total liabilities
	Coefficient of variation (percentages)			
	(1)	(2)	(3)	(4)
501(c)(3).....	0.39	0.44	0.06	0.26
501(c)(4).....	0.92	0.96	0.39	0.42
501(c)(5).....	2.27	2.31	1.08	2.06
501(c)(6).....	1.79	1.82	0.64	0.65
501(c)(7).....	2.44	2.59	1.61	2.53
501(c)(8).....	0.65	0.67	0.19	0.09
501(c)(9).....	4.91	5.91	0.23	0.82

NOTE: Includes data from Forms 990 and 990-EZ and excludes most organizations with receipts less than \$25,000.

nonprofit charitable organizations, including those not required to file Form 990 or Form 990-EZ, was obtained from the Internal Revenue Service Exempt Organizations Business Master File (December 1999) and does not include private foundations filing Form 990-PF, *Return of Private Foundation*.

- [3] The \$25,000 filing threshold is an average of an organization’s gross receipts over the previous 3 years.
- [4] For information on private foundations, see Ludlum, Melissa, “Domestic Private Foundations and Charitable Trusts, 1999,” in this issue.
- [5] For data on previous years, see Arnsberger, Paul, “Nonprofit Charitable Organizations, 1998,” *Statistics of Income Bulletin*, Fall 2001,

Volume 21, Number 2; and Arnsberger, Paul, “Nonprofit Charitable Organizations, 1997,” *Statistics of Income Bulletin*, Fall 2000, Volume 20, Number 2.

- [6] The Form 990 includes a detailed balance sheet on which organizations classify their assets among a number of different components. The balance sheet on the shorter Form 990-EZ provides for only three types of assets: cash, savings, and investments; land and buildings; and other assets. For the sake of consistency, the assets of organizations filing the long form are collapsed into these three categories. Detailed balance sheet data for Form 990 filers are provided in Tables 1 and 3. Form 990-EZ data can be found in Table 4.
- [7] For information on the National Taxonomy of Exempt Entities classification system, see Hodgkinson, Virginia A.; Weitzman, Murray S.; et al., *Nonprofit Almanac, 1996-1997: Dimensions of the Independent Sector*, Jossey-Bass, Inc., 1996; Stevenson, David R., Pollak; Thomas H.; and Lampkin, Linda M.; et al., *State Nonprofit Almanac 1997: Profiles of Charitable Organizations*, The Urban Institute, 1997; and *The National Taxonomy of Exempt Entities Manual*, The Urban Institute, 1997.
- [8] Tax-exempt organizations are described under sections 501(c)(1) through (21) of the Internal Revenue Code. The statistics in this article are based only on those tax-exempt under sections 501(c)(3)-(9) because these organizations tend to constitute the bulk of the financial activity for the nonprofit sector.

SOURCE: IRS, *Statistics of Income Bulletin*, Fall 2002, Publication 1136 (Rev. 12-2002)

Charities and Other Tax-Exempt Organizations, 1999

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement Items, by Asset Size

[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.....	168,701	42,767	50,205	20,708	42,288	8,585	4,148
Total assets.....	1,451,787,279	1,803,987	12,958,192	14,811,314	134,184,454	184,268,686	1,103,760,647
Cash.....	27,890,603	736,524	2,290,535	1,480,205	6,836,930	5,031,758	11,514,650
Savings and temporary cash investments.....	90,036,006	516,729	3,379,500	3,167,173	16,659,995	14,981,328	51,331,279
Accounts receivable (net).....	89,650,734	103,127	745,279	672,227	8,102,886	11,225,882	68,801,334
Pledges receivable (net).....	26,417,867	*6,345	214,421	179,895	3,635,901	5,186,325	17,194,980
Grants receivable.....	9,551,582	41,266	402,118	427,747	2,885,003	1,811,968	3,983,480
Receivables due from officers, directors, trustees, and key employees.....	181,212	3,189	*5,448	*3,934	25,570	87,184	55,887
Other notes and loans receivable.....	41,115,863	*10,550	121,231	326,973	2,382,451	4,052,312	34,222,345
Inventories for sale or use.....	8,337,224	27,393	280,754	106,217	1,133,189	1,463,094	5,326,578
Prepaid expenses and deferred charges.....	11,932,393	23,587	90,062	100,238	1,270,953	1,589,242	8,858,311
Investments in securities.....	533,079,336	39,173	1,191,194	2,055,437	25,328,592	52,961,580	451,503,361
Investments in land, buildings, and equipment minus accumulated depreciation.....	24,695,599	43,345	591,063	727,035	5,247,697	4,654,666	13,431,794
Other investments.....	138,393,741	*9,933	313,924	605,914	7,613,445	13,472,661	116,377,864
Land, buildings, and equipment minus accumulated depreciation.....	364,868,656	216,705	3,011,290	4,630,567	47,793,367	58,124,109	251,092,619
Other assets.....	85,636,459	26,121	321,371	327,751	5,268,475	9,626,576	70,066,165
Total liabilities.....	481,292,954	608,380	3,496,728	3,582,052	47,186,971	67,943,823	358,475,000
Accounts payable.....	110,787,829	313,509	1,130,763	804,405	11,137,978	15,249,238	82,151,937
Grants payable.....	6,914,149	*16,384	113,886	37,721	994,221	1,296,036	4,455,902
Support and revenue designated for future periods.....	22,417,634	38,028	442,334	383,036	3,278,699	5,770,236	12,505,301
Loans from officers, directors, trustees, and key employees.....	648,292	88,456	57,942	*2,420	93,264	45,433	360,777
Tax-exempt bond liabilities.....	148,046,185	--	*3,246	*22,899	2,591,895	13,095,152	132,332,993
Mortgages and other notes payable.....	118,313,654	49,486	1,268,189	2,029,242	24,118,183	22,922,682	67,925,873
Other liabilities.....	74,165,211	102,517	480,368	302,329	4,972,732	9,565,046	58,742,217
Total fund balance or net worth.....	970,494,325	1,195,607	9,461,464	11,229,262	86,997,483	116,324,863	745,285,647

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1999

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement Items, by Asset Size--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 revenue	798,623,980	8,607,991	19,683,534	14,632,779	111,547,262	114,356,350	529,796,065
Total contributions, gifts, and grants received	173,981,000	4,268,511	10,508,901	7,486,337	47,737,527	29,851,272	74,128,453
Contributions received from direct public support.....	91,696,783	2,443,087	5,520,353	3,055,107	19,978,536	16,839,320	43,860,379
Contributions received from indirect public support.....	13,519,909	343,886	511,859	599,163	3,036,685	1,984,970	7,043,347
Government grants.....	68,764,308	1,481,537	4,476,688	3,832,067	24,722,306	11,026,982	23,224,728
Program service revenue	517,624,221	3,535,202	7,076,728	5,229,170	54,351,157	72,999,798	374,432,166
Membership dues and assessments.....	6,132,865	277,290	657,048	437,575	1,367,806	1,341,852	2,051,294
Interest on savings and temporary cash investments.....	7,809,707	21,210	155,236	171,782	1,043,687	1,129,763	5,288,028
Dividends and interest from securities.....	18,855,849	4,818	90,875	116,696	1,278,491	2,212,124	15,152,846
Net rental income (loss).....	1,829,262	16,803	92,649	54,099	344,639	294,317	1,026,756
Gross rents.....	3,940,511	16,926	148,724	78,994	786,214	651,215	2,258,438
Rental expenses.....	2,111,249	122	56,075	24,895	441,574	356,899	1,231,683
Other investment income.....	3,749,967	2,696	24,682	144,770	247,819	356,725	2,973,276
Total gain (loss) from sales of assets.....	48,011,835	25,238	60,662	132,672	1,532,244	3,026,258	43,234,761
Gain (loss), sales of securities.....	39,162,721	2,489	30,234	97,029	1,145,068	2,687,221	35,200,679
Gross amount from sales.....	401,024,552	32,840	185,726	559,509	10,224,566	24,007,419	366,014,492
Cost or other basis and sales expense.....	361,861,831	30,351	155,491	462,480	9,079,498	21,320,198	330,813,813
Gain (loss), sales of other assets.....	8,849,114	*22,748	30,428	35,643	387,175	339,037	8,034,083
Gross amount from sales.....	14,944,382	*90,537	78,676	95,712	1,215,353	1,107,194	12,356,909
Cost or other basis and sales expense.....	6,095,267	*67,789	48,248	60,070	828,178	768,157	4,322,826
Net income (loss), special events and activities.....	2,324,799	238,598	421,720	268,824	967,650	254,957	173,051
Gross revenue.....	6,345,829	914,486	1,333,882	960,652	2,079,055	533,756	523,997
Direct expenses.....	4,021,029	675,888	912,162	691,828	1,111,405	278,800	350,946
Gross profit (loss), sales of inventories.....	4,488,919	127,555	268,947	181,069	1,163,902	793,993	1,953,452
Gross sales minus returns and allowances.....	10,040,152	433,474	699,779	386,923	2,679,465	1,996,435	3,844,076
Cost of goods sold.....	5,551,232	305,918	430,832	205,854	1,515,563	1,202,442	1,890,624
Other revenue (loss).....	13,815,550	90,067	326,085	409,786	1,512,340	2,095,290	9,381,981
Total expenses ²	712,574,240	8,515,592	18,572,996	13,184,761	103,332,887	104,639,522	464,328,482
Program services.....	608,058,796	7,233,294	15,356,645	10,909,878	87,609,603	88,502,611	398,446,765
Management and general.....	90,743,589	1,095,134	2,802,135	1,786,277	13,424,342	14,267,774	57,367,926
Fundraising.....	8,167,169	139,659	381,324	471,830	1,763,151	1,516,783	3,894,422
Payments to affiliates.....	5,591,207	47,504	32,892	15,989	534,953	340,496	4,619,373
Excess of revenue over expenses (net)	86,049,740	92,399	1,110,538	1,448,018	8,214,375	9,716,828	65,467,583

* 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.

² The differences between "total expenses" shown in this table and "total functional expenditures" shown in Table 2 are due to payments to affiliates, which are not considered functional expenditures.

NOTES: Data exclude private foundations, most organizations with receipts less than \$25,000, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

Charities and Other Tax-Exempt Organizations, 1999

Table 2.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Total Functional Expenditures, 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 reporting functional expenditures.....	168,042	13,620	13,262	20,456	10,817	5,729	8,723
Total functional expenditures².....	706,983,068	39,827,444	12,922,161	22,814,090	8,159,710	10,994,958	87,022,058
Grants and allocations.....	42,052,240	2,224,721	508,397	688,395	35,449	244,643	825,256
Specific assistance to individuals.....	5,733,545	383,204	118,872	35,383	*3,714	21,378	911,251
Benefits paid to or for members.....	4,932,854	11,224,583	1,480,307	435,707	10,454	7,722,016	72,136,975
Compensation of officers, directors, or trustees.....	9,372,845	292,139	1,103,199	1,167,989	83,701	86,478	299,415
Other salaries and wages.....	263,393,950	3,376,568	2,728,630	4,535,029	2,913,515	661,592	503,549
Pension plan contributions.....	7,589,222	117,433	382,109	328,711	37,350	59,952	74,494
Other employee benefits.....	28,430,937	437,913	523,199	594,157	230,947	256,799	1,742,560
Payroll taxes.....	16,510,397	163,464	342,674	372,084	340,343	80,340	87,160
Professional fundraising fees.....	716,560	32,843	41,573	73,490	5,129	4,163	*9,997
Accounting fees.....	1,436,233	57,487	78,530	112,166	41,797	19,086	83,489
Legal fees.....	1,747,201	83,654	307,211	458,545	17,963	28,697	103,460
Supplies.....	58,441,485	272,648	144,559	229,909	316,359	68,606	38,554
Telephone.....	3,947,602	116,120	135,326	238,742	49,162	23,202	20,102
Postage and shipping.....	3,189,800	282,139	103,096	331,922	35,690	31,517	56,154
Occupancy.....	20,518,727	680,413	416,894	724,694	920,321	164,518	74,519
Equipment rental and maintenance.....	9,491,823	190,834	98,368	235,940	259,582	41,541	24,309
Printing and publications.....	5,470,204	356,241	208,745	948,358	65,486	44,784	43,749
Travel.....	5,939,188	165,025	341,203	628,184	25,430	33,609	13,449
Conferences, conventions, and meetings.....	2,943,510	149,160	276,393	1,686,471	44,307	45,590	28,967
Interest.....	13,138,126	1,751,528	40,976	211,920	183,325	24,920	32,700
Depreciation and depletion.....	31,016,202	570,337	217,288	458,232	710,250	91,941	53,770
Other expenses.....	170,956,878	1,689,893	332,455	831,797	182,939	123,956	985,815

* 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 The differences between "total functional expenditures" shown in this table and "total expenses" shown in Tables 1 and 3 are due to payments to affiliates, which are not considered functional expenditures.

NOTES: Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.

Charities and Other Tax-Exempt Organizations, 1999

Table 3.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Balance Sheet and Income Statement 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.....	168,701	13,788	13,310	20,461	10,868	5,729	8,770
Total assets.....	1,451,787,279	59,108,364	20,533,231	40,138,829	15,726,440	69,368,995	114,185,577
Cash.....	27,890,603	1,612,569	1,483,925	2,174,507	629,602	276,612	2,232,761
Savings and temporary cash investments.....	90,036,006	5,790,998	4,052,850	7,103,185	1,325,531	798,864	17,185,402
Accounts receivable (net).....	89,650,734	3,401,044	909,555	1,826,973	889,656	96,282	4,574,297
Pledges receivable (net).....	26,417,867	55,161	*29,936	184,758	13,380	*3,781	*12,035
Grants receivable.....	9,551,582	104,558	12,959	75,007	*4,038	*1,193	167,084
Receivables due from officers, directors, trustees, and key employees.....	181,212	27,606	1,419	6,746	*931	*51	*2,055
Other notes and loans receivable.....	41,115,863	19,409,776	293,008	3,190,790	133,062	726,619	122,888
Inventories for sale or use.....	8,337,224	225,031	40,699	170,787	187,231	33,035	8,931
Prepaid expenses and deferred charges.....	11,932,393	599,793	108,099	553,558	144,763	281,299	120,756
Investments in securities.....	533,079,336	11,008,716	8,257,233	16,272,658	503,897	38,460,109	67,868,653
Investments in land, buildings, and equipment minus accumulated depreciation.....	24,695,599	1,092,705	392,453	557,855	1,208,281	504,770	5,857,216
Other investments.....	138,393,741	2,471,285	1,653,376	3,043,784	135,880	9,392,774	11,533,758
Land, buildings, and equipment minus accumulated depreciation.....	364,868,656	6,772,790	2,808,198	3,515,510	10,280,293	1,463,183	343,994
Other assets.....	85,636,459	6,536,332	489,522	1,462,711	269,897	17,330,422	4,155,748
Total liabilities.....	481,292,954	40,081,800	3,407,702	20,485,486	4,778,009	59,270,400	19,477,912
Accounts payable.....	110,787,829	6,469,134	1,598,271	3,422,948	903,198	598,984	7,114,678
Grants payable.....	6,914,149	307,190	12,324	42,051	*1,230	46,831	48,257
Support and revenue designated for future periods.....	22,417,634	2,279,486	259,575	2,693,533	487,365	59,227	209,754
Loans from officers, directors, trustees, and key employees.....	648,292	84,013	*2,721	*4,463	14,381	*1,385	*263
Tax-exempt bond liabilities.....	148,046,185	6,104,882	*27,345	*22,399	*15,935	*17,827	*11,580
Mortgages and other notes payable.....	118,313,654	19,136,767	813,006	1,994,720	2,743,428	317,371	637,875
Other liabilities.....	74,165,211	5,700,327	694,459	12,305,372	612,471	58,228,773	11,455,504
Total fund balance or net worth.....	970,494,325	19,026,564	17,125,529	19,653,343	10,948,431	10,098,595	94,707,665

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1999

Table 3.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Balance Sheet and Income Statement 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 revenue.....	798,623,980	41,276,734	15,900,229	23,476,653	8,540,753	11,875,742	92,595,825
Total contributions, gifts, and grants received	173,981,000	3,590,268	562,943	1,529,015	83,857	91,973	*58,489
Contributions received from direct public support.....	91,696,783	1,263,226	248,591	612,817	65,693	67,116	*40,390
Contributions received from indirect public support.....	13,519,909	440,187	168,935	74,844	17,298	23,785	*18,099
Government grants.....	68,764,308	1,886,855	145,418	841,354	*866	*1,072	--
Program service revenue	517,624,221	32,266,809	3,091,817	9,411,171	1,432,686	8,871,975	80,541,098
Membership dues and assessments.....	6,132,865	1,720,569	10,129,870	9,290,998	4,990,082	282,085	2,752,781
Interest on savings and temporary cash investments.....	7,809,707	446,126	289,076	512,290	81,312	56,236	1,245,815
Dividends and interest from securities.....	18,855,849	515,287	453,379	641,587	22,286	1,965,699	3,176,463
Net rental income (loss).....	1,829,262	151,858	42,488	53,904	56,548	24,723	547
Gross rents.....	3,940,511	244,957	136,151	148,763	100,016	46,377	11,577
Rental expenses.....	2,111,249	93,099	93,663	94,859	43,468	21,654	11,030
Other investment income.....	3,749,967	58,423	40,386	94,160	7,433	51,538	327,722
Total gain (loss) from sales of assets.....	48,011,835	1,506,030	339,265	418,595	54,280	172,707	2,561,367
Gain (loss), sales of securities.....	39,162,721	1,298,045	315,881	311,475	18,047	154,524	2,189,895
Gross amount from sales.....	401,024,552	7,233,864	7,498,229	16,342,593	130,440	18,833,949	125,141,071
Cost or other basis and sales expense.....	361,861,831	5,935,819	7,182,349	16,031,118	112,392	18,679,426	122,951,175
Gain (loss), sales of other assets.....	8,849,114	207,984	23,385	107,119	36,233	18,183	371,472
Gross amount from sales.....	14,944,382	291,469	69,931	199,452	80,534	52,551	627,051
Cost or other basis and sales expense.....	6,095,267	83,485	46,546	92,332	44,301	34,368	255,579
Net income (loss), special events and activities.....	2,324,799	166,136	16,005	168,122	39,663	90,337	5,424
Gross revenue.....	6,345,829	871,314	63,140	503,999	168,671	328,219	12,255
Direct expenses.....	4,021,029	705,178	47,135	335,877	129,008	237,882	6,831
Gross profit (loss), sales of inventories.....	4,488,919	122,561	9,559	99,999	1,482,576	127,630	1,335
Gross sales minus returns and allowances.....	10,040,152	381,702	46,540	325,136	3,105,955	347,050	41,306
Cost of goods sold.....	5,551,232	259,141	36,981	225,138	1,623,379	219,421	39,972
Other revenue (loss).....	13,815,550	732,667	925,439	1,256,813	290,029	140,840	1,924,785
Total expenses².....	712,574,240	39,847,076	14,738,718	22,938,021	8,173,642	11,015,505	87,092,734
Program services.....	608,058,796	36,060,416	(³)	(³)	(³)	(³)	(³)
Management and general.....	90,743,589	3,516,323	(³)	(³)	(³)	(³)	(³)
Fundraising.....	8,167,169	250,706	(³)	(³)	(³)	(³)	(³)
Payments to affiliates.....	5,591,207	19,631	1,816,556	123,931	13,931	20,546	70,675
Excess of revenue over expenses (net).....	86,049,740	1,429,658	1,161,511	538,632	367,111	860,237	5,503,091

* 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 The differences between "total expenses" shown in this table and "total functional expenditures" shown in Table 2 are due to payments to affiliates, which are not considered functional expenditures.

³ Not required to be reported.

NOTES: Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.

Charities and Other Tax-Exempt Organizations, 1999

Table 4.--Form 990-EZ Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Balance Sheet and Income Statement 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) ²
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	42,914	7,294	7,206	7,370	5,691	1,690	392
Total assets.....	1,888,136	356,560	366,234	300,740	358,603	132,849	35,116
Cash, savings, and investments.....	1,395,065	248,781	326,424	284,653	168,228	77,278	34,321
Land and buildings (net)	255,652	86,342	28,080	2,601	147,861	51,726	--
Other assets	237,417	21,437	11,729	13,486	42,514	3,845	795
Total liabilities	150,587	52,567	35,659	33,334	35,529	10,025	314
Total fund balance or net worth	1,737,549	303,993	330,575	267,406	323,074	122,824	34,802
Total revenue	2,051,613	300,021	384,091	321,412	268,677	68,800	24,648
Contributions, gifts, and grants	1,011,289	57,916	12,747	37,743	10,244	5,457	6,113
Program service revenue	486,442	48,831	15,023	75,745	47,035	23,622	6,395
Dues and assessments	197,907	101,159	311,517	169,035	152,077	15,046	7,698
Investment income (loss)	50,736	9,614	10,549	9,250	5,461	3,912	1,618
Gain (loss) from sales of assets	12,289	659	17	550	6,239	38	--
Gross amount from sales	45,772	999	551	1,488	10,758	329	--
Cost or other basis and sales expense	33,482	340	533	938	4,518	291	--
Net income (loss), special events and activities	184,332	54,126	6,720	15,037	19,017	7,586	719
Gross revenue	450,904	122,007	24,475	77,243	52,360	20,043	911
Direct expenses	266,570	67,881	17,755	62,206	33,343	12,457	192
Gross profit (loss), sales of inventories	69,861	11,208	671	-469	13,717	5,905	--
Gross sales minus returns and allowances	177,130	25,457	2,610	1,936	37,322	12,080	--
Cost of goods sold	107,269	14,248	1,939	2,405	23,605	6,175	--
Other revenue (loss)	38,753	16,507	26,847	14,522	14,885	7,234	2,105
Total expenses.....	1,912,316	283,077	360,654	314,136	248,753	64,369	25,036
Grants paid	315,158	57,818	61,884	18,430	10,000	24,438	2,308
Benefits paid to or for members	33,387	19,039	21,484	12,899	11,328	4,236	6,254
Salaries and compensation	370,554	14,815	99,692	42,962	29,343	3,666	3,113
Professional fees	191,282	18,316	15,988	47,218	12,119	1,635	881
Occupancy, rent, and utilities	213,085	30,137	24,390	12,664	82,820	13,709	593
Printing, publications, and postage	101,807	12,841	9,338	26,960	11,366	2,526	359
Other expenses	687,034	130,110	127,876	153,002	91,776	14,158	11,529
Excess of revenue over expenses (net).....	139,298	16,945	23,437	7,275	19,923	4,431	-389

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

² Estimates in this column should be used with caution because of the small number of sample returns on which they are based.

NOTES: Organizations with end-of-year total assets under \$250,000 and gross receipts under \$100,000 could elect to file Forms 990-EZ rather than Forms 990. Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.