

Charities and Other Tax-Exempt Organizations, 1989

by Cecelia Hilgert and Paul Arnsberger

The revenue and assets of nonprofit charitable organizations exempt from Federal taxation under Internal Revenue Code section 501(c)(3), excluding private foundations and most religious organizations, showed continued increases for 1989. Total revenue rose by 12 percent to \$398.6 billion, of which the organizations' program service activities provided more than two-thirds (\$272.1 billion) of the total. Total assets also grew, by 12 percent, to \$655.4 billion. There were 133,157 returns filed for 1989, which represented a 7-percent increase from 1988. These statistics are based on data from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990EZ, the short form of the return. This latter form was introduced for 1989 for smaller organizations, those with gross receipts of less than \$100,000 and end-of-year assets less than \$250,000. Data on organizations that are exempt under Code sections 501(c)(4) through (9) are also presented in the second part of this article. For 1989, there were 96,438 returns filed by these organizations, reporting \$101.7 billion of total revenue, and \$126.7 billion of total assets.

Organizations Exempt Under Section 501(c)(3)

Internal Revenue Code section 501(c) classifies nonprofit organizations into 25 categories, each of which is dealt with in a separate subsection. Some of the organizations may be eligible for tax-deductible donations under section 170 of the Code. Those nonprofit charitable organizations exempt under section 501(c)(3) receive the largest part of tax-deductible donations and services. They are organizations whose purposes are religious, charitable, educational, scientific, or related to public safety testing. Their activities are restricted in that they must further one or more of these exempt purposes. Examples of these organizations include nonprofit hospitals, nonprofit universities and schools, youth organizations, community fundraising campaigns, public charities, and environmental support groups. In addition, the organizations must serve the "public good," as opposed to private interests, and thus may not distribute their net earnings to a private shareholder or individual. They are also restricted from activities that can influence legislation, and they cannot participate in any political campaign on behalf of, or in opposition to, any candidate for political office.

Only 133,157 of the 394,953 active nonprofit charitable organizations exempt under section 501(c)(3) were required to file information returns on Forms 990 or 990EZ for 1989 [1]. The remainder were either religious organi-

zations, which are not required to file; or small organizations with annual gross receipts of less than \$25,000, the filing threshold. Selected data from Form 990EZ are shown separately because the line items on the form are not the same as on the longer Form 990. (Where possible Form 990 data and Form 990EZ data are combined, such as in Figure A.)

Figure A

Selected Data for Nonprofit Charitable Organizations, Reporting Years 1987-1989

[Money amounts are in billions of dollars]

Item	1987	1988	1989
	(1)	(2)	(3)
Number of returns.....	122,018	124,232	133,157
Total assets.....	529.5	583.6	655.4
Total revenue.....	310.8	354.6	398.6
Program service revenue.....	211.9	239.3	272.1
Contributions, gifts, and grants....	61.7	69.1	77.0
Dues and assessments.....	4.2	4.0	4.7
Other.....	33.0	42.3	44.8
Total expenses.....	288.7	330.8	371.5

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

The number of returns filed showed a larger increase (7 percent) for 1989 than had been registered for 1988, when there was a 2-percent increase over the previous year [2]. This overall increase for 1989 was evident for both the smallest-size organizations, those with assets of less than \$500,000, and for the largest ones, those with assets of \$10 million or more. Both of these size categories showed a gain of 7 percent in the number of returns filed for 1989 over 1988. Organizations with assets of less than \$500,000 accounted for more than two-thirds of all the returns filed for 1989, while the largest organizations accounted for 5 percent [3].

The total assets held by nonprofit charitable organizations increased by 12 percent for 1989 to \$655.4 billion [3]. This was greater than the 10-percent increase registered in total assets from 1987 to 1988. In constant dollars, assets increased by 34 percent since 1985, which is twice as great an increase as that of the real gross domestic product over the same period. Organizations with asset holdings of \$50 million or more accounted for 70 percent of the assets in 1989 (Figure B). This size class registered a gain of 15 percent in total assets from 1988. For small organizations, with assets of less than \$500,000, total asset holdings increased by 8 percent from their 1988 level. Liabilities of all nonprofit charitable organizations registered \$293.8 billion, up from \$257.6

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Charities and Other Tax-Exempt Organizations, 1989

Figure B

Nonprofit Charitable Organizations, by Asset Size, Reporting Year 1989

[Money amounts are in millions of dollars]

Asset size	Returns		Total assets		Total revenue	
	Number	Percent	Amount	Percent	Amount	Percent
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	133,157	100.0	655,426	100.0	398,628	100.0
Under \$100,000 ^{1,2}	53,832	40.4	1,781	0.3	6,274	1.6
\$100,000 under \$500,000.....	36,769	27.6	8,915	1.4	14,144	3.6
\$500,000 under \$1,000,000.....	12,549	9.4	8,955	1.4	9,936	2.5
\$1,000,000 under \$10,000,000.....	23,118	17.4	71,243	10.9	54,031	13.6
\$10,000,000 under \$50,000,000.....	4,756	3.6	105,912	16.2	70,461	17.7
\$50,000,000 or more.....	2,133	1.6	458,619	70.0	243,782	61.1

¹Includes returns with zero assets or assets not reported.

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

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

billion for 1988. The balance sheet of a tax-exempt organization does not have an owner's equity section; instead, earnings accrue to a "net worth/fund balance" account. The total fund balance for nonprofit charitable organizations was \$361.6 billion, up from \$329.5 billion for 1988.

In terms of revenue, program service revenue--the fees collected by organizations for the programs operated in support of their tax-exempt purposes--represented more than two-thirds of the total. Contributions, gifts, and grants accounted for another 19 percent of revenue. The largest asset-size class, \$50 million or more, accounted for the largest proportion of total revenue, 61 percent; organizations in this size class reported total revenue of \$243.8 billion, 15 percent more than 1988. Program service revenue was the largest proportion of the total revenue of the larger organizations, those with total assets of \$10 million or more, accounting for about three-quarters of the total reported by these organizations (Figure C). In contrast, contributions, gifts, and grants comprised one-half of the revenue reported by the smaller organizations, those with assets under \$1 million. In constant dollars, program service revenue grew by 41 percent after 1985, and contributions, gifts, and grants, by 20 percent. For the 1988-1989 period, these two items grew by 14 percent and 11 percent, respectively, using current dollars.

Types of Nonprofit Charitable Organizations

Figures D, E, and F present information on the types of nonprofit charitable organizations exempt under section 501(c)(3) that filed Form 990 or Form 990EZ (short form) for 1989. The information was based on responses to a question on the return forms identifying the reason why the organization was not classified as a private foundation. In contrast to a nonprofit charitable organization, a private

foundation is narrowly supported and controlled, usually by an individual, family, or corporation, as opposed to an organization receiving broad support from a large number of sources within the general public [4].

Hospitals were the leading category of nonprofit charitable organization in terms of assets and revenue. Their assets totaled \$189.7 billion and their revenue, \$179.2 billion, which represented increases of 11 percent and 14 percent, respectively, over 1988. Hospitals accounted for 29 percent of the assets and 45 percent of the revenue totals reported for nonprofit charitable organizations. Nearly all of their revenue, 93 percent, was program service revenue.

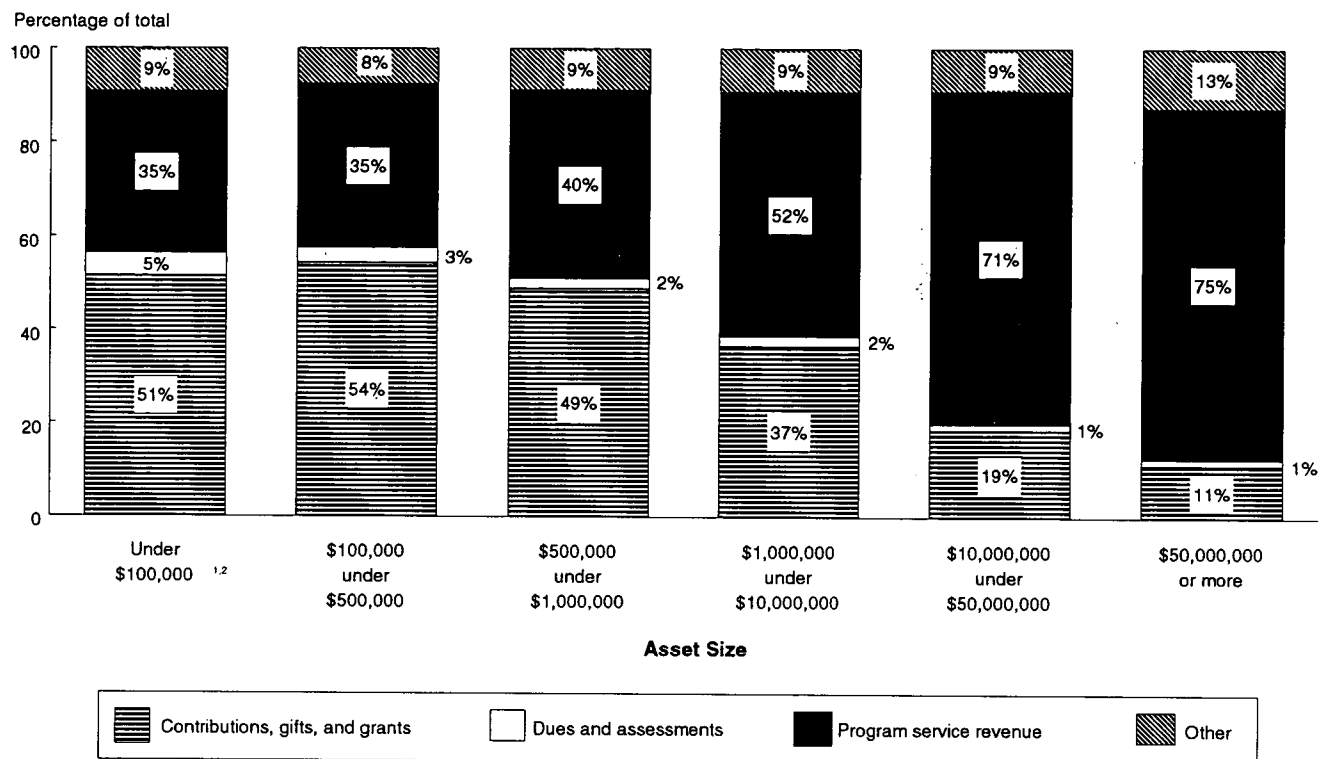
Educational institutions were the second leading type of nonprofit charitable organization in terms of assets, with \$156.3 billion, reporting one-quarter of the total, and third leading type of organization in terms of revenue, with \$69.5 billion, 17 percent of the total. Included in this category were primary and secondary schools (both public and private), colleges and universities, professional and trade schools, and other organizations with educational activities of instruction.

"Publicly-supported organizations" were the third leading type of nonprofit organization in terms of assets, with \$144.2 billion, and second in terms of revenue, with \$107.5 billion, accounting for 22 percent and 27 percent of the respective totals. This category was comprised of organizations which normally receive a substantial part of support from a governmental unit, or from the general public in the form of contributions or revenue from their exempt function services and products (program service revenue). Types of organizations that generally qualify include organizations such as the American Red Cross or United Way and their affiliated agencies; voluntary health agencies such as the American Cancer Society and the

Charities and Other Tax-Exempt Organizations, 1989

Figure C

Components of Nonprofit Charitable Organization Revenue, by Asset Size, Reporting Year 1989



¹ Includes returns with zero assets or assets not reported.

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

NOTE: Nonprofit charitable organizations exclude private foundations and most religious organizations.

Figure D

Selected Balance Sheet and Income Statement Items, by Type of Nonprofit Charitable Organization, Reporting Year 1989

[Money amounts are in millions of dollars]

Type of organization	Total assets	Total liabilities	Total revenue	Program service revenue	Total expenses
	(1)	(2)	(3)	(4)	(5)
Total.....	655,426	293,819	398,628	272,135	371,526
Educational institution or school.....	156,334	31,048	69,517	41,916	61,539
Governmental unit.....	1,878	1,651	1,312	605	1,268
Hospital.....	189,672	97,261	179,160	165,843	171,712
Hospital research organization.....	8,727	1,169	1,928	848	1,638
Organization supporting a public college.....	7,495	987	3,688	945	2,801
Organization supporting charitable organizations.....	142,751	97,555	32,513	13,782	28,968
Organization testing for public safety.....	303	39	227	195	193
Publicly-supported organization.....	144,165	62,026	107,500	46,418	100,727
Religious-affiliated organization ¹	3,908	1,969	2,455	1,302	2,344
Type not reported.....	194	114	329	281	319

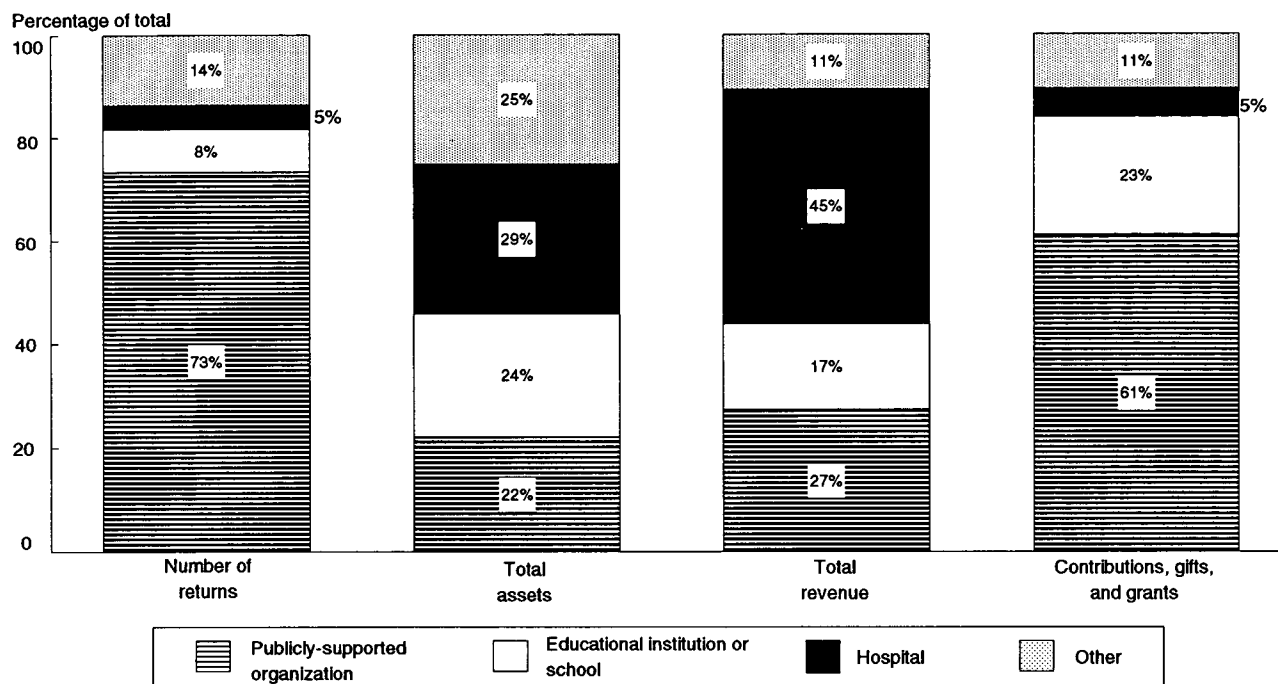
¹Churches and other religious-affiliated organizations are not required to file a Form 990 or Form 990EZ. Most of the organizations in this category either filed voluntarily or misreported their type of organization. The estimate is, therefore, not inclusive of the majority of religious organizations.

NOTES: Nonprofit charitable organizations exclude private foundations and most religious-affiliated organizations (see footnote 1). Detail may not add to totals because of rounding.

Charities and Other Tax-Exempt Organizations, 1989

Figure E

Selected Financial Data, by Selected Type of Nonprofit Charitable Organization, Reporting Year 1989



NOTE: Nonprofit charitable organizations exclude private foundations and most religious organizations.

Figure F

Contributions Received, by Selected Type of Nonprofit Charitable Organization, Reporting Year 1989

[Money amounts are in millions of dollars]

Type of organization	Contributions, gifts, and grants	
	Amount	Percent
Total.....	76,973	100.0
Educational institution or school.....	17,929	23.3
Hospital.....	4,069	5.3
Publicly-supported organization.....	47,338	61.5
Other.....	7,637	9.9

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

American Heart Association; organizations engaged in educational or sports activities for youth; performing arts societies (such as ballet companies, symphony orchestras); nursing homes or homes for the aged that provide

health care or domiciliary services to residents in the facilities; membership organizations that produce magazines and other educational material for their members; organizations that provide various forms of counseling; and other organizations providing a direct service to the general public. While program service revenue accounted for 60 percent of the revenue of educational institutions, it was less than one-half of the total revenue of publicly-supported organizations. Instead, these organizations received nearly two-thirds of their 1989 total through contributions, gifts, and grants.

A fourth type of nonprofit charitable organization, one that supports other charitable organizations, reported \$142.8 billion in assets and \$32.5 billion in revenue. When this type of organization is combined with the three mentioned above, the results represented 97 percent of both total assets and total revenue of all nonprofit charitable organizations for 1989. The other types of organizations, as shown in Figure D, represented the remaining 3 percent [5].

Charities and Other Tax-Exempt Organizations, 1989

Financial Characteristics of Nonprofit Charitable Organizations Filing Form 990

There were 114,724 organizations that filed the long Form 990 for 1989 (Table 1). While those with assets of \$50 million or more represented fewer than 2 percent of the number of these returns, they accounted for 70 percent of the assets of nonprofit charitable organizations and 61 percent of the revenue. Organizations with assets of \$1 million or more accounted for one-quarter of the number of returns, and they reported 97 percent of the assets and 90 percent of revenue. Figures G and H show revenue and asset data for the ten largest 501(c)(3) organizations.

Figure G

Top Ten Nonprofit Charitable Organizations Ranked by Total Revenue, Reporting Year 1989

[Money amounts are in millions of dollars]

Name	Total revenue
1. Teachers Insurance and Annuity Association of America.....	9,435
2. College Retirement Equities Fund.....	6,670
3. Kaiser Foundation Health Plan.....	5,346
4. Kaiser Foundation Hospitals.....	2,885
5. New York City Health and Hospitals Corporation.....	2,782
6. American National Red Cross.....	1,464
7. Harvard College.....	1,311
8. Sisters of Mercy Health Corporation.....	1,293
9. University of Pennsylvania.....	1,290
10. California Institute of Technology.....	1,274

NOTE: Nonprofit charitable organizations exclude private foundations and most religious organizations.

Assets and Liabilities

As reported on the Form 990, assets of nonprofit charitable organizations totaled \$654.6 billion for 1989. The

Figure H

Top Ten Nonprofit Charitable Organizations Ranked by Total Assets, Reporting Year 1989

[Money amounts are in millions of dollars]

Name	Total assets
1. Teachers Insurance and Annuity Association of America.....	44,374
2. College Retirement Equities Fund.....	37,864
3. Harvard College.....	6,853
4. Howard Hughes Medical Institute.....	6,512
5. Common Fund for Nonprofit Organizations.....	6,204
6. Stanford University.....	4,316
7. Yale University.....	4,285
8. Kaiser Foundation Hospitals.....	3,312
9. Princeton University.....	3,112
10. Shriners' Hospitals for Crippled Children.....	2,923

NOTE: Nonprofit charitable organizations exclude private foundations and most religious organizations.

major components of assets included investments in securities, \$203.2 billion; and land, buildings, and equipment, \$199.0 billion, representing 31 percent and 30 percent, respectively, of total assets. Investments in securities registered a gain of 16 percent for 1989. Liabilities were \$293.7 for 1989, with mortgages and other notes payable accounting for 41 percent.

While investments in securities was the largest asset holding for all organizations filing Form 990, representing nearly one-third of the total, the types of asset holdings varied by the size of nonprofit charitable organization. For the smaller organizations, with assets of less than \$500,000, cash and savings was the largest single component, accounting for 42 percent of their total assets. In

Charities and Other Tax-Exempt Organizations, 1989

contrast, for the organizations with assets of between \$1 million and \$10 million, land, buildings, and equipment was the largest asset type, 38 percent of the total. For the larger organizations, those with assets of \$10 million or more, investments in securities represented the largest single type of holding, accounting for one-third of the assets of these organizations.

Revenue and Expenses

Program service revenue, which is generated through programs operated by nonprofit charitable organizations in support of their tax-exempt purposes, provided the largest source of revenue for these organizations. Program service revenue for 1989 was \$271.9 billion, or 68 percent of total revenue. Some examples of program service revenue include tuition and fees at educational institutions, hospital patient care charges (including Medicare and Medicaid payments), admission fees collected by museums or community performing arts groups, YMCA/YWCA activity fees, and payments received for insurance and retirement coverage by selected pension and annuity funds. Program service revenue accounted for three-quarters of the total revenue reported by organizations with asset holdings of \$10 million or more, while for organizations with asset holdings of between \$1 million and \$10 million, it was one-half of total revenue.

Nonprofit charitable organizations reported \$76.5 billion in contributions, gifts, and grants, representing 19 percent of the total revenue for long form filers (Figure I).

The total was comprised of \$35.8 billion received in direct public support, \$33.7 billion from Government grants, and \$7.0 billion from indirect public support. This last category includes revenue received through solicitation campaigns conducted by federated fundraising agencies. Contributions, gifts, and grants as a percentage of total revenue varied depending on the size of the organization. Organizations with assets of \$10 million or more depended on this source for just 13 percent of their total revenue. In contrast, organizations with assets of less than \$1 million depended on contributions, gifts, and grants for 52 percent of their total revenue.

Nonprofit charitable organizations report their detailed expenses on Form 990 by "functional categories" (salaries and wages, pension plan contributions and other employee benefits, legal fees, supplies, and the like) which are then combined into broad categories on Form 990: program services, management and general, and fundraising (Table 2). Total expenses reported were \$370.7 billion for 1989. For all organizations, those expenses relating to specific program services accounted for 85 percent of the total, with salaries and wages the largest single component. Management and general expenses, which supported the overall organization rather than specific programs, amounted to \$50.0 billion. Fundraising expenses and payments to affiliates together comprised only 1 percent of total expenses. (Payments to affiliates are payments to organizations closely related to the reporting organizations, such as support and dues payments by local chapters to State and national agencies.)

Figure I

Contributions Received by Nonprofit Charitable Organizations Filing Form 990, by Asset Size, Reporting Year 1989

[Money amounts are in millions of dollars]

Asset size	Total contributions, gifts, and grants		Contributions received through direct support		Contributions received through indirect support		Contributions received through Government grants	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	76,510	100.0	35,828	100.0	7,009	100.0	33,681	100.0
Under \$500,000 ^{1,2}	10,434	13.6	4,140	11.6	864	12.3	5,430	16.1
\$500,000 under \$1,000,000.....	4,849	6.3	2,590	7.2	440	6.3	1,819	5.4
\$1,000,000 under \$10,000,000.....	19,732	25.8	8,399	23.4	1,767	25.2	9,566	28.4
\$10,000,000 under \$50,000,000.....	13,054	17.1	7,816	21.8	1,821	26.0	3,418	10.1
\$50,000,000 or more.....	28,440	37.2	12,882	36.0	2,117	30.2	13,449	40.0

¹Includes returns with zero assets or assets not reported.

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

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

Charities and Other Tax-Exempt Organizations, 1989

Financial Characteristics of Nonprofit Charitable Organizations Filing Form 990EZ

In 1989, Form 990EZ was introduced for tax-exempt organizations with gross receipts of less than \$100,000 and assets of less than \$250,000 for the year [6]. (Table 5 presents detailed data on Form 990EZ filers.) There were 18,433 Form 990EZ returns filed by nonprofit charitable organizations (Figure J). They accounted for 14 percent of the total number of returns filed by nonprofit charitable organizations that were exempt under Code section 501(c)(3). Most of the Form 990EZ filers, 86 percent, were organizations with assets of less than \$100,000; the remainder had assets of \$100,000 to \$250,000.

Organizations filing Form 990EZ reported total revenue of \$926 million, one-half of which was derived from contributions, gifts, and grants. Program service revenue amounted to \$232 million, one-quarter of the total. Expenses were \$829 million. Of the asset total of \$794 million, nearly two-thirds was in cash, savings, and investments. Total revenue and assets reported on Form 990EZ represented only 0.2 percent and 0.1 percent, respectively, of the totals for all nonprofit charitable organizations exempt under Code section 501(c)(3). Three-quarters of Form 990EZ filers were publicly-supported organizations.

Organizations Exempt under Sections 501(c)(4) through (9)

The statistics presented in this section are based on the 96,438 Forms 990 and 990EZ filed by organizations tax-exempt under Internal Revenue Code sections 501(c)(4) through (9). Figure K provides general descriptions of the organizations included under these sections. Unlike the nonprofit charitable organizations tax-exempt under Code section 501(c)(3), most of these organizations are not eligible for tax-deductible contributions. Financial data for organizations covered by these six Code sections are presented in Tables 3, 4, and 5. Figure L compares selected data for 1988 with 1989. Most organizations exempt under these sections reported modest increases for most items for 1989, although some showed more significant changes. Business leagues, chambers of commerce, and real estate boards, all exempt under section 501(c)(6), for example, reported a 23.4 percent increase in the total liabilities recorded on their balance sheets.

For 1989, business leagues, chambers of commerce, and real estate boards filed the largest number of returns (21,545) of organizations exempt under sections 501(c)(4) through (9). Civic leagues and social welfare organizations (section 501(c)(4)), and labor, agricultural, and horticultural organizations (section 501(c)(5)) were close behind (Figure L). The number of returns filed by

Figure J

Selected Balance Sheet and Income Statement Items for Nonprofit Charitable Organizations Filing Form 990EZ, Reporting Year 1989

[Money amounts are in thousands of dollars]

Item	Total	Size of total assets	
		Under \$100,000 ¹	\$100,000 under \$250,000
	(1)	(2)	(3)
Number of returns.....	18,433	15,901	2,532
Total assets.....	793,740	416,601	377,139
Cash, savings, and investments.....	501,502	296,365	205,138
Land and buildings (net).....	198,728	68,656	130,072
Total liabilities.....	94,017	59,635	34,381
Total fund balance/net worth.....	699,770	357,006	342,765
Total revenue.....	926,388	774,062	152,326
Contributions, gifts, and grants.....	463,432	383,676	79,756
Program service revenue.....	232,364	208,657	23,707
Dues and assessments.....	83,557	74,489	9,068
Other.....	65,440	54,259	11,181
Total expenses.....	829,206	722,217	106,989

¹Includes returns with zero assets or assets not reported.

NOTE: Nonprofit charitable organizations do not include private foundations and most religious organizations. Detail may not add to totals because of rounding.

Charities and Other Tax-Exempt Organizations, 1989

Figure K

Selected Types of Tax-Exempt Organizations, by Internal Revenue Code Section

Internal Revenue Code section	Description of organization	Type of activities	Examples of organizations tax-exempt under Code section
	(1)	(2)	(3)
501(c)(4)	Civic leagues, social welfare organizations, and local associations of employees	Promotion of community welfare, charitable, educational and recreational activities	Lions Clubs, Rotary Clubs, national rural electric cooperatives, and volunteer fire departments
501(c)(5)	Labor, agricultural, and horticultural organizations	Educational or instructive, the purpose being to improve conditions of work, and to improve products and efficiency	Major League Baseball Players Association, International Ladies Garment Workers Union, and United Auto Workers
501(c)(6)	Business leagues, chambers of commerce, and real estate boards	Improvement of business conditions of one or more lines of business	National Football League, Academy of Motion Picture Arts and Sciences, and American Bar Association
501(c)(7)	Social and recreational clubs	Pleasure, recreational, and social activities	New York City Yacht Club, Metropolitan Club, and sorority and fraternity chapters
501(c)(8)	Fraternal beneficiary societies and associations	Lodge providing for payment of life, sickness, accident or other benefits to members	Independent Order of Odd Fellows, B'nai B'rith, Loyal Order of Moose, and Polish Union of America
501(c)(9)	Voluntary employees' beneficiary associations (including Federal employees' voluntary beneficiary associations formerly covered under section 501(c)(10))	Provides for payment of life, sickness, accident or other benefits to members	IBM Medical and Dental Plan Trust, U.S. Steel and Carnegie Pension Plan, and National Education Association Members Insurance Trust

Figure L

Selected Balance Sheet and Income Statement Items of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Years 1988 and 1989

[Money amounts are in millions of dollars]

Internal Revenue Code section	Number of returns		Total assets		Total liabilities		Total revenue		Total expenses	
	1988	1989	1988	1989	1988	1989	1988	1989	1988	1989
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
501(c)(4).....	19,279	21,223	27,434	33,029	18,696	24,235	16,134	16,546	14,984	15,756
501(c)(5).....	20,697	20,659	12,390	13,243	1,887	2,189	11,015	12,024	10,297	11,649
501(c)(6).....	19,875	21,545	15,177	17,270	8,207	10,129	14,247	15,921	13,320	15,962
501(c)(7).....	14,488	14,877	7,834	8,621	2,426	2,717	5,268	5,634	5,027	5,384
501(c)(8).....	8,129	8,543	24,588	25,162	19,699	20,109	6,396	6,310	6,174	5,935
501(c)(9).....	8,889	9,591	28,254	29,378	10,195	10,428	40,399	45,304	40,585	44,274

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

Charities and Other Tax-Exempt Organizations, 1989

organizations exempt under sections 501(c)(4) and 501(c)(6) increased by 10.1 and 8.4 percent, respectively, from 1988, while organizations exempt under section 501(c)(5) showed a slight decrease (0.2 percent).

With the exception of voluntary employees' beneficiary associations (section 501(c)(9)), more than 80 percent of the returns filed under each Code section represented organizations with assets of less than \$500,000, while less than 0.5 percent represented organizations with assets of \$50 million or more (Figure M). Thus, in comparison to nonprofit charitable organizations, organizations filing under these six sections tended to be smaller (two-thirds of the total returns filed by nonprofit charitable organizations reported assets less than \$500,000). Voluntary employees' beneficiary associations reporting asset holdings of less than \$500,000 represented just over 60 percent of all returns filed by these organizations. Those with assets of \$10 million or more filed over 5 percent of the returns under section 501(c)(9), a greater proportion than the number filed under any of the other five Code sections.

Revenue and Expenses

In terms of revenue, voluntary employees' beneficiary associations (section 501(c)(9)) reported considerably more revenue for 1989 than that reported by any of those filing under the other five Code sections (Figure N). The

\$45.3 billion reported by these associations represented a 12.1 percent increase from 1988 and was nearly triple the next highest amount for the six Code sections. Most of the revenue (over 82 percent) for these organizations was in the form of program service revenue, which in this case took the form of payments for health and welfare benefits coverage. Voluntary employees' beneficiary associations also reported by far the highest level of expenses, \$44.3 billion (of which over 84 percent was for health and welfare benefits paid to their members).

Civic leagues and social welfare organizations (section 501(c)(4)), which ranked second in terms of total revenue with \$16.5 billion, also received the majority (\$10.8 billion) of their revenue from program services, as did fraternal beneficiary associations (section 501(c)(8)), though on a much smaller scale (\$5.0 billion out of the \$6.3 billion). For 1989, this latter group reported decreases in total revenue and total assets of 1.3 percent and 3.9 percent, respectively.

Membership dues and assessments were the principal source of revenue for three types of organizations: labor, agricultural, and horticultural organizations (section 501(c)(5)--\$7.6 billion); business leagues, chambers of commerce, and real estate boards (section 501(c)(6)--\$6.8 billion); and social and recreational clubs (section 501(c)(7)--\$3.2 billion). For each of these categories, total expenses grew at a rate higher than that for total

Figure M

Returns Filed by Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, by Asset Size, Reporting Year 1989

Asset size	Organizations tax-exempt under Internal Revenue Code section--					
	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns						
Total.....	21,223	20,659	21,545	14,877	8,543	9,591
Under \$100,000 ¹	12,838	11,525	12,172	7,902	2,820	3,416
\$100,000 under \$500,000.....	5,148	6,356	5,954	3,965	4,109	2,388
\$500,000 under \$1,000,000.....	1,250	1,343	1,562	1,043	1,009	1,034
\$1,000,000 under \$10,000,000.....	1,697	1,291	1,657	1,896	516	2,236
\$10,000,000 under \$50,000,000.....	216	113	168	71	53	434
\$50,000,000 or more.....	75	31	32	--	35	82
Percent						
Total.....	100.0	100.0	100.0	100.0	100.0	100.0
Under \$100,000 ¹	60.5	55.8	56.5	53.1	33.0	35.6
\$100,000 under \$500,000.....	24.3	30.8	27.6	26.7	48.1	24.9
\$500,000 under \$1,000,000.....	5.9	6.5	7.2	7.0	11.8	10.8
\$1,000,000 under \$10,000,000.....	8.0	6.2	7.7	12.7	6.0	23.3
\$10,000,000 under \$50,000,000.....	1.0	0.5	0.8	0.5	0.6	4.5
\$50,000,000 or more.....	0.4	0.2	0.1	--	0.4	0.9

¹ Includes returns with zero assets or assets not reported.
NOTE: Detail may not add to totals because of rounding.

Charities and Other Tax-Exempt Organizations, 1989

Figure N

Components of Revenue of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Year 1989

[Money amounts are in millions of dollars]

Internal Revenue Code section	Total revenue	Sources of revenue				
		Contributions, gifts, and grants	Program service revenue	Dues and assessments	Income from investments ¹	Other
	(1)	(2)	(3)	(4)	(5)	(6)
501(c)(4).....	16,546	1,506	10,808	1,920	1,429	884
501(c)(5).....	12,024	317	2,469	7,564	784	890
501(c)(6).....	15,921	963	6,507	6,776	893	783
501(c)(7).....	5,634	36	996	3,222	171	1,209
501(c)(8).....	6,310	84	4,996	455	311	464
501(c)(9).....	45,304	2,543	37,411	2,308	1,841	1,201

¹Includes: "Income from savings and temporary cash investments," "Dividends and interest from securities," and "Gross rents" from the Form 990; "Investment income" from the Form 990EZ.
NOTE: Detail may not add to totals because of rounding.

revenue, from 1988 to 1989. Organizations exempt under Code section 501(c)(6), for example, reported a 19.8 percent increase in total expenses to \$16.0 billion for 1989, slightly more than the \$15.9 billion generated from an 11.7 percent increase in total revenue. Revenue of organizations with assets of less than \$500,000 under each of these Code sections accounted for greater percentages of total revenue than the revenue of nonprofit charitable organizations (section 501(c)(3)) of a similar size. These percentages ranged from 10.5 percent for civic leagues and social welfare organizations (section 501(c)(4)) to 24.9 percent for labor, agricultural, and horticultural organizations (section 501(c)(5)) (Figure O). Fraternal beneficiary associations (section 501(c)(8)) were the only organizations covered under these code sections for which organizations with assets \$50 million or more predominated in terms of total revenue (75.4 percent).

Assets and Liabilities

Figure P shows that for 1989 civic leagues and social welfare organizations (section 501(c)(4)) reported the largest asset holdings, \$33.0 billion; those with assets of \$10 million or more accounted for 78.4 percent of the total assets reported by these organizations. Voluntary employees' beneficiary associations (section 501(c)(9)) and fraternal beneficiary associations (section 501(c)(8)) ranked second and third with \$29.4 billion and \$25.2 billion in assets, respectively. (Organizations with assets of \$10 million or more accounted for 87.7 percent of the total assets held by fraternal beneficiary associations; 70.2 percent, for those held by voluntary employees' beneficiary associations.) While most types of organizations exempt under these six Code sections reported

modest increases in total assets (6.9 percent), business leagues, chambers of commerce and real estate boards (section 501(c)(6)), and social and recreational clubs (section 501(c)(7)) showed more significant increases of 13.8 percent and 10.0 percent, respectively.

The types of assets held by the various organizations varied considerably by Code section (Figure Q). (Detailed data on the components of assets are limited to those organizations that filed the longer Form 990; as mentioned earlier, only condensed balance sheets were filed for the smaller-size organizations that filed the shorter Form 990EZ.) Investments in securities was the largest single component of assets reported by labor, agricultural, and horticultural organizations (section 501(c)(5)); fraternal beneficiary associations (section 501(c)(8)); and voluntary employees' beneficiary associations (section 501(c)(9)). On the other hand, most of the assets for social and recreational clubs (section 501(c)(7)) were in the form of land, buildings, and equipment, while only 2 percent were in securities.

Shown in Figure R are the net worth/fund balance totals for organizations under the six Code sections. This account varied as a percentage of total assets depending on the type of organization, and ranged from 20.1 percent for fraternal beneficiary associations (section 501(c)(8)) to 83.5 percent for labor, agricultural, and horticultural organizations (section 501(c)(5)).

Sections 501(c)(4)-(9) Organizations Filing Form 990EZ

As mentioned above, the Form 990EZ was introduced in 1989 for organizations exempt under Internal Revenue Code section 501(c) with annual gross receipts of less

Charities and Other Tax-Exempt Organizations, 1989

Figure O

Total Revenue of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, by Asset Size, Reporting Year 1989

[Money amounts are in millions of dollars]

Asset size	Organizations tax-exempt under Internal Revenue Code section--					
	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)
	Amount					
Total.....	16,546	12,024	15,921	5,634	6,310	45,304
Under \$100,000 ¹	896	990	1,098	594	221	3,600
\$100,000 under \$500,000.....	839	2,004	2,043	644	550	2,752
\$500,000 under \$1,000,000.....	524	1,065	1,344	509	274	1,795
\$1,000,000 under \$10,000,000.....	2,835	3,119	4,539	3,498	320	13,194
\$10,000,000 under \$50,000,000.....	4,848	1,687	3,048	391	191	11,172
\$50,000,000 or more.....	6,604	3,160	3,850	--	4,756	12,792
	Percent					
Total.....	100.0	100.0	100.0	100.0	100.0	100.0
Under \$100,000 ¹	5.4	8.2	6.9	10.5	3.5	7.9
\$100,000 under \$500,000.....	5.1	16.7	12.8	11.4	8.7	6.1
\$500,000 under \$1,000,000.....	3.2	8.9	8.4	9.0	4.3	4.0
\$1,000,000 under \$10,000,000.....	17.1	25.9	28.5	62.1	5.1	29.1
\$10,000,000 under \$50,000,000.....	29.3	14.0	19.1	6.9	3.0	24.7
\$50,000,000 or more.....	39.9	26.3	24.2	--	75.4	28.2

¹ Includes returns with zero assets or assets not reported.

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

Figure P

Total Assets of Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, by Asset Size, Reporting Year 1989

[Money amounts are in millions of dollars]

Asset size	Organizations tax-exempt under Internal Revenue Code section--					
	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)
	Amount					
Total.....	33,029	13,243	17,270	8,621	25,162	29,378
Under \$100,000 ¹	395	459	469	253	126	96
\$100,000 under \$500,000.....	1,267	1,381	1,381	1,035	1,035	577
\$500,000 under \$1,000,000.....	881	954	1,104	750	713	751
\$1,000,000 under \$10,000,000.....	4,593	3,153	4,451	5,518	1,212	7,328
\$10,000,000 under \$50,000,000.....	4,850	2,310	3,238	1,064	1,037	8,713
\$50,000,000 or more.....	21,045	4,986	6,627	--	21,038	11,912
	Percent					
Total.....	100.0	100.0	100.0	100.0	100.0	100.0
Under \$100,000 ¹	1.2	3.5	2.7	2.9	0.5	0.3
\$100,000 under \$500,000.....	3.8	10.4	8.0	12.0	4.1	2.0
\$500,000 under \$1,000,000.....	2.7	7.2	6.4	8.7	2.8	2.6
\$1,000,000 under \$10,000,000.....	13.9	23.8	25.8	64.0	4.8	24.9
\$10,000,000 under \$50,000,000.....	14.7	17.4	18.7	12.3	4.1	29.7
\$50,000,000 or more.....	63.7	37.7	38.4	--	83.6	40.5

¹ Includes returns with zero assets or assets not reported.

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

Charities and Other Tax-Exempt Organizations, 1989

Figure Q

Components of Total Assets, by Selected Internal Revenue Code Section, Reporting Year 1989

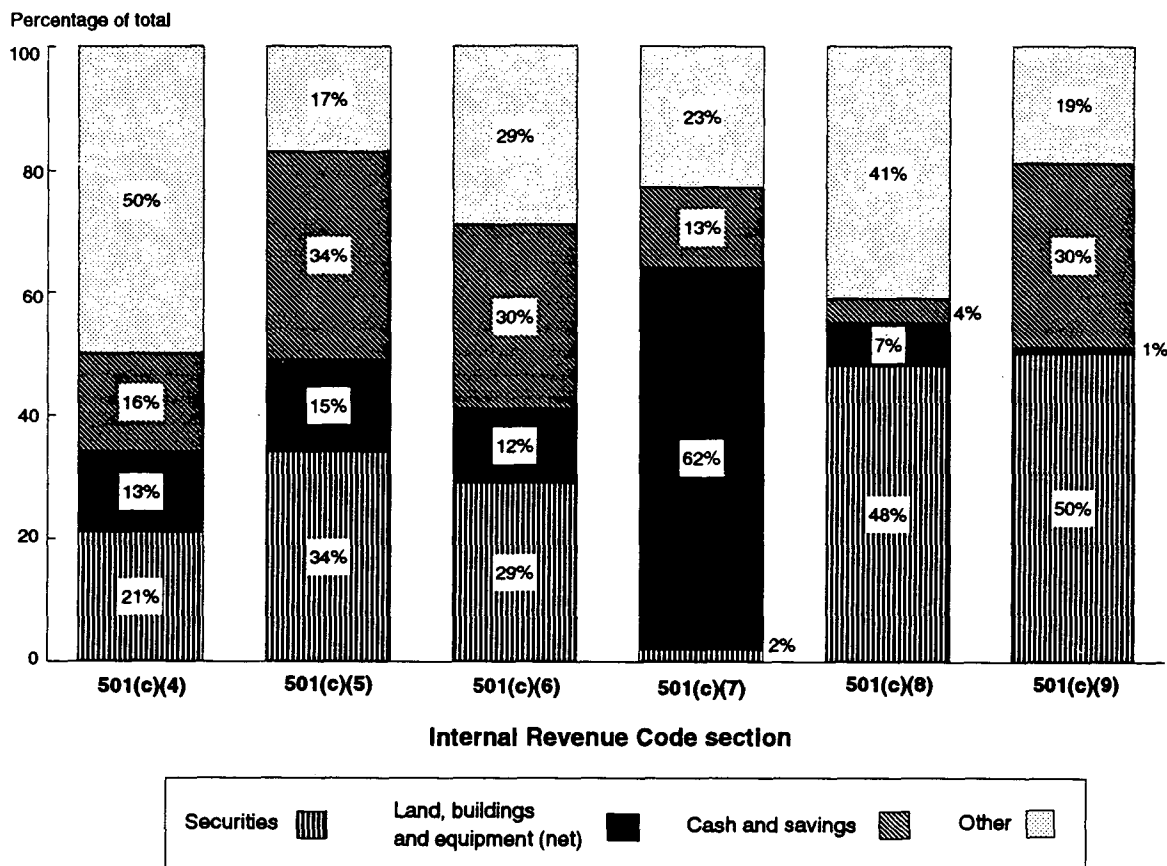


Figure R

Selected Balance Sheet Data for Organizations Tax-Exempt Under Selected Internal Revenue Code Sections, Reporting Year 1989

[Money amounts are in millions of dollars]

Internal Revenue Code section	Total assets	Net worth/fund balance	Percentage of assets
	(1)	(2)	(3)
501(c)(4).....	33,029	8,794	26.6
501(c)(5).....	13,243	11,054	83.5
501(c)(6).....	17,270	7,142	41.4
501(c)(7).....	8,621	5,903	68.5
501(c)(8).....	25,162	5,053	20.1
501(c)(9).....	29,378	18,950	64.5

than \$100,000 and assets under \$250,000. Use of the new form varied significantly among the types of organizations. There were 17,652 Forms 990EZ filed for 1989 by organizations tax-exempt under sections 501(c)(4)-(9). Figure S shows that 5,049 Forms 990EZ were filed by civic leagues and social welfare organizations (section 501(c)(4)), representing 23.8 percent of their total returns. On the other hand, voluntary employees' beneficiary associations (section 501(c)(9)) filed only 481 Forms 990EZ, 5.0 percent of the total. Cash, savings, and investments was the principal asset account reported by the Form 990EZ filers, except for social and recreational clubs (section 501(c)(7)) which reported 57.9 percent of their assets in the form of land and buildings. Fraternal

Figure S

**Types of Returns Filed by Organizations
Tax-Exempt Under Selected Internal Revenue
Code Sections, Reporting Year 1989**

Internal Revenue Code section	Number of returns		Forms 990EZ as a percentage of total
	Total	Form 990EZ	
	(1)	(2)	(3)
501(c)(4).....	21,223	5,049	23.8
501(c)(5).....	20,659	4,776	23.1
501(c)(6).....	21,545	3,643	16.9
501(c)(7).....	14,877	2,379	16.0
501(c)(8).....	8,543	1,324	15.5
501(c)(9).....	9,591	481	5.0

beneficiary organizations (section 501(c)(8)) and voluntary employees' beneficiary organizations (section 501(c)(9)) filing Form 990EZ reported program service revenue as the primary source of income. Organizations tax-exempt under the other four Code sections that filed the shorter form ranked membership dues and assessments as the top source of revenue. (Table 5 presents detailed data on Form 990EZ filers.)

Summary

For 1989, nonprofit charitable organizations tax-exempt under section 501(c)(3) continued to report increased growth. Revenue increased to \$398.6 billion, up from \$354.6 billion for 1988, a gain of 12 percent; assets were \$655.4 billion, up from \$583.6 billion for 1988, also an increase of 12 percent. Hospitals as a group led all other types of organizations in both revenues and assets. The number of returns filed by nonprofit charitable organizations was 133,157, which included both the longer Form 990 (114,724) and the shorter Form 990EZ (18,433). This latter form was introduced for 1989 for organizations with gross receipts of less than \$100,000 and assets of less than \$250,000.

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) were granted, was \$272.1 billion, or two-thirds of the revenue for 1989. Contributions increased to \$77.0 billion from \$69.1 billion. This source of revenue accounted for more than one-half of the revenue for organizations with asset holdings of less than \$1 million, but for a much smaller share for larger organizations. Expenses continued to rise, to \$371.5 billion, of which 85 percent was in support of the organizations' program services.

Organizations exempt under Internal Revenue Code sections 501(c)(4) through (9) are diverse in both their function and financial characteristics. Three types of organizations exempt under these sections, business leagues, chambers of commerce, and real estate boards (section 501(c)(6)); civic leagues and social welfare organizations (section 501(c)(4)); and labor, agricultural, and horticultural organizations (section 501(c)(5)), each filed over 20,000 Forms 990 and 990EZ. In terms of total assets, civic leagues and social welfare organizations (section 501(c)(4)) reported the most, followed by voluntary employees' beneficiary associations (section 501(c)(9)) and fraternal beneficiary associations (section 501(c)(8)). For each of the six Code sections, smaller organizations (assets less than \$500,000) accounted for a greater share of total assets than similar sized nonprofit charitable organizations exempt under section 501(c)(3).

Civic leagues and social welfare organizations (section 501(c)(4)); fraternal beneficiary associations (section 501(c)(8)); and voluntary employees' beneficiary associations (section 501(c)(9)) reported program service revenue as their primary source of revenue. Labor, agricultural, and horticultural organizations (section 501(c)(5)); business leagues, chambers of commerce and real estate boards (section 501(c)(6)); and social and recreational clubs (section 501(c)(7)), on the other hand, each reported membership dues and assessments as their principal source of revenue.

Data Sources and Limitations

The statistics in this article are based on a sample of the 1989 Form 990, *Return of Organization Exempt from Income Tax*, and Form 990EZ, the short form. Organizations used the 1989 Form 990 when their accounting periods ended during the time period, December 31, 1989, through November 30, 1990. The sample did not include private foundations, which were required to file on a separate return form. 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 included returns of organizations exempt under section 501(c)(3), and the second part included organizations exempt under sections 501(c)(4) through (9). Returns of organizations exempt under other sections were not included in the study.

Each part of the sample was classified into sample strata based on size of total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 11,401 returns was selected from a

Charities and Other Tax-Exempt Organizations, 1989

population of 135,472. All returns with assets of \$10 million or more were included. Lower sampling rates were used in the smaller asset classes. For organizations filing under sections 501(c)(4) through (9), a sample of 10,800 returns was selected from a population of 97,301. Sampling rates ranged from 2.35 percent to 100 percent.

The data presented were obtained from returns as originally filed. In most cases, changes made to the original return as a result of either administrative processing or a taxpayer amendment were not incorporated into the data base. A discussion of the reliability of estimates based on samples and methods for evaluating both the magnitude of sampling and nonsampling error and the precision of sample estimates can be found in the general Appendix in this issue.

Notes and References

- [1] Data presented in this article are from 1989 Forms 990 and 990EZ. Organizations used the 1989 Form 990 when their accounting periods ended during the time period, of December 31, 1989, through November 30, 1990. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990EZ, was obtained from the Internal Revenue Service Exempt Organizations Business Master File, as reported in *Monthly Exempt Organizations Statistical Summary*, and does not include private foundations filing Form 990-PF.
- [2] Data for previous years were published in Internal Revenue Service, *Statistics of Income, Compendium of Studies of Tax-Exempt Organizations, 1974-1987*, and *Compendium of Studies of Tax-Exempt Organizations, 1986-1992, Volume 2*. See also Hilgert, Cecelia and Arnsberger, Paul, "Charities and Other

Tax-Exempt Organizations, 1988," *Statistics of Income Bulletin*, Summer 1992, Volume 12, Number 1, pp. 60-78; Hilgert, Cecelia and Mahler, Susan J., "Nonprofit Charitable Organizations, 1986 and 1987," *Statistics of Income Bulletin*, Fall 1991, Volume 11, Number 2, pp. 63-76; Hilgert, Cecelia and Mahler, Susan J. "Nonprofit Charitable Organizations," *Statistics of Income Bulletin*, Fall 1989, Volume 9, Number 2, pp. 53-65; Hilgert, Cecelia, "Nonprofit Charitable Organizations, 1983," *Statistics of Income Bulletin*, Spring 1987, Volume 6, Number 4, pp. 31-42; and Heuchan, Laura, "Nonprofit Charitable Organizations, 1982," *Statistics of Income Bulletin*, Winter 1985-86, Volume 5, Number 3, pp. 21-40.

- [3] Unless otherwise indicated, dollar amounts and percentages were not adjusted for inflation. Inflation-adjusted real values cited in this article (such as "constant dollars") were calculated using the implicit price deflator for the gross domestic product contained in the Council of Economic Advisors, *Economic Report of the President, 1993*, Table B-3.
- [4] For information on private foundations which file Form 990-PF, *Return of Private Foundation*, see Meckstroth, Alicia, "Private Foundations and Charitable Trusts, 1990," in this issue of the *Statistics of Income Bulletin*.
- [5] Some data in this section are from previously unpublished Statistics of Income tabulations.
- [6] The organization's gross receipts are the total amount it received from all sources during its annual accounting period, without subtracting any costs or expenses.

Charities and Other Tax-Exempt Organizations, 1989

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

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

Item	Total	Size of total assets					
		Under \$100,000 ^{1,2}	\$100,000 under \$500,000 ²	\$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.....	114,724	37,932	34,237	12,549	23,118	4,756	2,133
Total assets.....	654,632,251	1,364,423	8,537,689	8,955,274	71,243,487	105,912,022	458,619,355
Cash:							
Number of returns.....	91,486	30,081	27,980	9,926	18,278	3,679	1,543
Amount.....	10,892,852	322,278	781,055	493,672	2,199,338	2,180,705	4,915,803
Savings and temporary cash investments:							
Number of returns.....	81,026	22,687	25,460	9,563	18,095	3,611	1,610
Amount.....	51,988,985	512,642	2,538,837	1,959,984	10,314,109	9,964,583	26,698,830
Accounts receivable (net):							
Number of returns.....	52,030	9,167	14,565	7,091	15,301	3,954	1,952
Amount.....	47,744,685	75,370	675,017	630,428	4,298,689	8,660,962	33,404,219
Pledges receivable (net):							
Number of returns.....	7,402	658	1,324	1,124	3,085	864	347
Amount.....	5,884,109	6,170	99,695	137,377	1,548,127	2,125,289	1,967,452
Grants receivable:							
Number of returns.....	12,027	2,329	4,109	1,658	2,994	540	396
Amount.....	3,452,787	44,994	207,095	161,086	1,019,312	582,598	1,437,702
Receivables due from officers, directors, trustees, and key employees:							
Number of returns.....	2,745	861	568	375	589	199	154
Amount.....	278,750	2,623	4,582	12,183	19,665	64,280	175,417
Other notes and loans receivable:							
Number of returns.....	12,977	962	2,478	1,632	4,779	1,957	1,169
Amount.....	17,852,017	7,098	152,224	180,281	1,686,677	2,685,350	13,140,388
Inventories for sale or use:							
Number of returns.....	24,021	3,596	6,311	2,783	6,916	2,790	1,624
Amount.....	4,628,426	32,649	146,704	76,330	734,205	1,016,217	2,622,321
Prepaid expenses and deferred charges:							
Number of returns.....	47,503	7,445	13,295	6,379	14,783	3,759	1,842
Amount.....	5,525,451	18,339	104,907	102,478	676,628	1,100,430	3,522,670
Investments in securities:							
Number of returns.....	23,406	1,215	4,773	3,426	9,472	3,021	1,499
Amount.....	203,163,956	23,882	572,306	1,008,273	12,411,046	23,783,706	165,364,743
Investments in land, buildings and equipment minus accumulated depreciation:							
Number of returns.....	17,699	5,470	4,949	2,007	3,795	973	504
Amount.....	17,338,135	71,733	550,692	583,326	4,072,268	3,008,103	9,052,013
Other investments:							
Number of returns.....	8,803	305	1,481	1,070	3,445	1,506	996
Amount.....	49,029,476	10,321	170,845	185,306	2,080,279	4,578,894	42,003,832
Land, buildings, and equipment minus accumulated depreciation:							
Number of returns.....	67,982	14,483	21,241	8,760	17,470	4,066	1,963
Amount.....	199,014,984	200,522	2,334,577	3,143,194	27,185,309	40,253,452	125,897,930
Other assets:							
Number of returns.....	39,656	6,280	10,750	4,993	12,390	3,454	1,790
Amount.....	37,837,634	35,811	199,152	281,354	2,997,834	5,907,450	28,416,034
Total liabilities.....	293,725,281	576,973	2,553,895	3,059,590	28,917,503	41,654,642	216,962,679
Accounts payable:							
Number of returns.....	74,915	16,966	22,624	9,365	19,488	4,397	2,075
Amount.....	46,193,766	208,723	763,816	735,965	4,948,672	8,517,210	31,019,379
Grants payable:							
Number of returns.....	4,790	810	1,453	829	1,217	334	146
Amount.....	3,685,295	35,118	89,413	79,972	518,438	977,015	1,985,337
Support and revenue designated for future periods:							
Number of returns.....	17,463	2,532	4,592	3,077	5,659	1,169	434
Amount.....	9,717,013	51,247	202,056	343,093	2,605,319	3,038,955	3,476,343
Loans from officers, directors, trustees, and key employees:							
Number of returns.....	4,463	2,634	1,088	214	455	56	16
Amount.....	320,931	52,499	31,056	4,974	106,449	56,647	69,307
Mortgages and other notes payable:							
Number of returns.....	38,905	4,861	11,285	5,780	12,209	3,095	1,674
Amount.....	119,251,898	130,369	1,080,295	1,500,178	17,184,313	21,426,375	77,930,368
Other liabilities:							
Number of returns.....	35,838	6,127	9,142	4,657	11,195	3,083	1,634
Amount.....	114,556,362	99,008	387,254	395,407	3,554,310	7,638,439	102,481,944

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1989

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

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

Item	Total	Size of total assets					
		Under \$100,000 ^{1,2}	\$100,000 under \$500,000 ³	\$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 fund balance/net worth:							
Number of returns.....	113,687	37,272	33,933	12,549	23,056	4,745	2,131
Amount.....	360,907,021	787,483	5,983,805	5,895,681	42,325,995	64,257,381	241,656,675
Total revenue:							
Number of returns.....	114,724	37,932	34,237	12,549	23,118	4,756	2,133
Amount.....	397,702,022	5,500,375	13,991,411	9,936,416	54,030,867	70,461,149	243,781,805
Total contributions received:							
Number of returns.....	95,663	31,549	29,290	10,515	18,531	3,930	1,847
Amount.....	76,509,728	2,838,809	7,594,760	4,849,345	19,732,156	13,054,328	28,440,330
Contributions received from direct public support:							
Number of returns.....	87,007	28,765	26,547	9,542	16,817	3,678	1,659
Amount.....	35,828,100	1,389,493	2,750,530	2,590,381	8,399,210	7,816,086	12,882,400
Contributions received from indirect public support:							
Number of returns.....	23,900	7,090	7,773	2,703	4,934	861	540
Amount.....	7,008,648	282,415	581,230	440,425	1,766,596	1,820,600	2,117,382
Government grants:							
Number of returns.....	35,597	11,192	11,100	3,987	6,919	1,460	939
Amount.....	33,680,984	1,166,905	4,263,000	1,818,539	9,566,350	3,417,642	13,448,547
Program service revenue:							
Number of returns.....	66,986	18,992	18,238	8,135	15,881	3,852	1,887
Amount.....	271,902,487	1,957,420	4,900,625	3,978,799	28,189,385	50,022,358	182,853,901
Membership dues and assessments:							
Number of returns.....	27,008	11,647	7,605	3,193	3,903	492	167
Amount.....	4,625,743	232,788	446,118	220,604	1,130,676	975,300	1,620,257
Interest on savings and temporary cash investments:							
Number of returns.....	92,586	28,005	28,627	10,917	19,540	3,790	1,707
Amount.....	6,477,724	47,123	209,397	170,536	1,132,622	1,252,369	3,665,678
Dividends and interest from securities:							
Number of returns.....	22,166	2,026	5,612	3,212	7,529	2,505	1,284
Amount.....	12,577,298	3,710	64,157	88,054	837,219	1,630,721	9,953,436
Net rental income (loss):							
Number of returns.....	17,506	1,975	4,486	2,472	5,867	1,671	1,036
Amount.....	905,355	11,989	48,621	68,600	234,524	160,063	381,557
Gross rents:							
Number of returns.....	17,604	2,025	4,486	2,499	5,887	1,666	1,040
Amount.....	2,152,808	22,758	87,577	94,882	643,236	346,233	958,123
Rental expenses:							
Number of returns.....	7,217	658	1,657	749	2,804	786	562
Amount.....	1,247,453	10,767	38,956	26,282	408,711	186,170	576,565
Other investment income:							
Number of returns.....	4,487	405	999	588	1,453	600	441
Amount.....	2,865,143	872	9,096	6,229	85,839	186,604	2,576,504
Total gain (loss) from sales of assets:							
Number of returns.....	21,338	1,671	4,546	2,835	8,016	2,749	1,521
Amount.....	7,278,896	18,604	18,478	59,330	470,364	780,284	5,931,836
Gain (loss), sales of securities:							
Number of returns.....	12,296	659	2,082	1,739	5,084	1,829	903
Amount.....	6,183,548	-1,529	23,206	22,858	327,802	637,726	5,173,485
Gross amount from sales:							
Number of returns.....	12,055	659	2,086	1,685	4,976	1,779	870
Amount.....	143,277,849	44,374	133,277	211,320	3,465,481	8,562,216	130,861,180
Cost or other basis and sales expense:							
Number of returns.....	11,052	659	1,927	1,632	4,568	1,531	736
Amount.....	137,094,302	45,903	110,071	188,464	3,137,678	7,924,490	125,687,695
Gain (loss), sales of other assets:							
Number of returns.....	11,043	1,012	2,569	1,257	3,784	1,446	974
Amount.....	1,095,347	20,133	-4,728	36,472	142,561	142,558	758,350
Gross amount from sales:							
Number of returns.....	9,705	911	2,359	1,097	3,215	1,240	882
Amount.....	3,436,496	28,750	66,169	73,267	418,075	765,714	2,084,522
Cost or other basis and sales expense:							
Number of returns.....	7,931	658	1,828	802	2,789	1,078	775
Amount.....	2,341,143	8,617	70,892	36,792	275,515	623,155	1,326,171

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1989

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

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

Item	Total	Size of total assets					
		Under \$100,000	\$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 (continued):							
Net income (loss), fundraising:							
Number of returns.....	26,845	11,750	8,251	2,488	3,702	482	173
Amount.....	1,373,120	205,777	328,353	134,726	461,835	160,299	82,131
Gross revenue:							
Number of returns.....	27,075	11,850	8,197	2,515	3,806	515	191
Amount.....	2,615,476	565,799	587,866	259,764	778,522	279,569	143,955
Direct expenses:							
Number of returns.....	22,507	9,977	6,477	2,193	3,235	454	171
Amount.....	1,242,358	360,022	259,515	125,039	316,687	119,270	61,824
Gross profit (loss), sales of inventory:							
Number of returns.....	15,783	4,761	4,656	2,024	3,342	655	346
Amount.....	3,651,744	106,337	138,811	80,179	729,724	685,030	1,911,663
Gross sales minus returns and allowances:							
Number of returns.....	15,788	4,710	4,757	1,998	3,320	657	347
Amount.....	7,393,975	241,655	364,209	177,899	1,744,285	1,555,058	3,310,870
Cost of goods sold:							
Number of returns.....	13,788	4,051	4,041	1,837	2,927	602	329
Amount.....	3,742,232	135,317	225,398	97,721	1,014,562	870,028	1,399,206
Other revenue:							
Number of returns.....	39,509	8,763	10,274	5,111	10,760	3,020	1,582
Amount.....	9,534,765	76,940	232,987	280,011	1,026,519	1,553,792	6,364,515
Excess revenue over expenses, or deficit:							
Number of returns.....	113,776	37,526	33,926	12,469	22,992	4,738	2,125
Amount.....	27,022,953	25,630	549,631	471,339	3,667,527	4,731,025	17,577,801
Total expenses:							
Number of returns.....	113,783	37,678	33,917	12,496	22,819	4,743	2,130
Amount.....	370,697,071	5,474,747	13,441,780	9,465,077	50,363,340	65,730,124	226,222,003
Program services:							
Number of returns.....	107,709	35,197	32,096	12,067	21,669	4,589	2,091
Amount.....	315,930,561	4,290,763	10,889,576	7,659,968	41,629,245	53,948,639	197,512,369
Management and general:							
Number of returns.....	93,851	29,171	28,014	10,739	19,787	4,233	1,908
Amount.....	50,000,019	981,260	2,293,735	1,574,823	7,733,933	10,503,079	26,913,189
Fundraising:							
Number of returns.....	32,765	9,722	8,948	4,148	7,303	1,802	841
Amount.....	3,505,846	173,740	213,343	180,759	821,305	832,855	1,283,844
Payments to affiliates:							
Number of returns.....	5,230	1,419	1,591	615	1,288	199	118
Amount.....	1,242,493	28,994	45,121	49,527	178,697	445,554	494,600

¹Includes returns with zero assets or assets not reported. Estimates in this column should be used with caution because of the small number of sample returns on which they are based.

²Includes organizations with end-of-year total assets less than \$250,000 and gross receipts less than \$100,000 not filing a Form 990EZ.

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

Charities and Other Tax-Exempt Organizations, 1989

Table 2.—Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Total Functional Expenditures, by Size of Contributions Received

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

Item	Total	Size of contributions received						
		No contributions received	\$1 under \$25,000	\$25,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns.....	114,724	19,061	22,357	24,977	29,371	8,009	10,057	891
Total functional expenditures:								
Number of returns.....	113,781	18,535	22,145	24,849	29,329	7,996	10,036	891
Amount.....	369,436,571	53,509,562	30,589,310	25,439,061	56,716,491	28,914,569	94,320,766	79,946,812
Grants and allocations:								
Number of returns.....	28,226	4,255	5,503	5,654	6,936	2,007	3,359	510
Amount.....	18,295,362	1,011,584	325,316	304,097	989,284	754,557	5,164,585	9,745,937
Specific assistance to individuals:								
Number of returns.....	10,197	712	1,495	1,823	3,447	1,107	1,489	125
Amount.....	18,490,455	6,849,887	9,115,419	88,464	183,282	176,898	975,854	1,100,651
Benefits paid to or for members:								
Number of returns.....	2,968	506	538	819	651	164	275	14
Amount.....	1,537,265	887,681	442,238	8,215	66,294	7,461	60,825	64,551
Compensation of officers or directors:								
Number of returns.....	34,770	5,406	5,073	7,338	9,788	2,614	4,052	498
Amount.....	3,418,711	614,435	237,289	386,012	653,405	283,952	846,136	397,482
Other salaries and wages:								
Number of returns.....	81,188	10,459	13,112	16,707	23,610	7,184	9,300	816
Amount.....	130,054,443	12,084,944	7,874,157	9,890,303	22,450,357	11,344,365	36,914,145	29,496,173
Pension plan contributions:								
Number of returns.....	19,771	2,413	1,841	2,633	5,803	2,455	4,084	541
Amount.....	3,664,547	388,809	123,409	174,907	462,939	203,038	1,007,330	1,304,114
Other employee benefits:								
Number of returns.....	53,667	6,707	6,869	10,137	15,512	6,005	7,713	724
Amount.....	13,808,068	1,404,334	769,942	1,028,059	2,383,690	1,197,179	3,714,528	3,310,336
Payroll taxes:								
Number of returns.....	70,481	8,881	11,551	14,864	21,076	5,789	7,561	660
Amount.....	8,630,249	753,887	563,605	698,301	1,565,605	806,919	2,393,619	1,848,313
Accounting fees:								
Number of returns.....	69,515	11,655	12,091	13,975	19,120	5,158	6,830	686
Amount.....	826,829	99,742	63,704	79,671	155,020	73,252	248,764	106,675
Legal fees:								
Number of returns.....	30,061	6,216	4,268	4,830	7,417	2,317	4,392	622
Amount.....	910,698	179,831	54,759	70,958	147,964	69,905	231,182	156,100
Supplies:								
Number of returns.....	90,813	12,121	17,180	19,859	24,800	7,220	8,857	777
Amount.....	29,208,152	3,096,726	1,806,157	2,596,583	5,819,080	2,631,284	7,676,507	5,581,815
Telephone:								
Number of returns.....	80,378	10,211	13,573	17,404	23,682	6,620	8,172	716
Amount.....	1,990,334	190,033	120,702	138,747	290,454	147,710	578,118	524,571
Postage and shipping:								
Number of returns.....	70,683	7,569	13,156	16,426	19,944	6,017	6,901	670
Amount.....	1,563,781	145,825	62,169	81,396	244,770	106,077	446,842	476,702
Occupancy:								
Number of returns.....	81,314	10,956	14,441	16,619	23,140	6,636	8,773	749
Amount.....	10,527,978	1,173,415	762,951	761,201	1,668,878	847,842	3,010,986	2,302,705
Equipment rental and maintenance:								
Number of returns.....	59,680	6,799	9,905	12,397	16,896	5,869	7,140	674
Amount.....	4,681,820	528,024	265,078	376,190	819,390	399,774	1,304,321	989,044
Printing and publications:								
Number of returns.....	70,870	7,684	13,332	15,498	20,428	5,895	7,317	715
Amount.....	3,054,184	252,336	100,036	181,951	613,847	228,237	846,841	830,935
Travel:								
Number of returns.....	64,330	6,455	8,886	14,102	19,839	6,209	8,111	729
Amount.....	2,752,529	236,564	103,913	159,653	322,101	181,399	841,152	907,746
Conferences, conventions, and meetings:								
Number of returns.....	49,619	5,495	8,883	10,919	14,121	4,462	5,217	522
Amount.....	1,089,428	126,475	81,621	90,701	193,061	91,263	279,171	227,136
Interest:								
Number of returns.....	39,692	6,517	6,070	7,554	11,263	3,055	4,810	424
Amount.....	8,504,754	2,199,771	618,424	709,057	1,434,669	687,724	1,681,931	1,173,178
Depreciation and depletion:								
Number of returns.....	65,945	9,658	10,423	12,531	19,904	5,623	7,278	528
Amount.....	12,301,193	1,672,881	922,025	1,200,925	2,581,289	1,175,312	3,184,148	1,564,613
Other expenses:								
Number of returns.....	110,705	17,335	21,907	23,972	28,767	7,848	9,990	887
Amount.....	93,893,478	19,607,978	6,174,909	6,395,726	13,636,251	7,452,582	22,821,496	17,804,534

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

Charities and Other Tax-Exempt Organizations, 1989

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

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	114,724	16,174	15,883	17,902	12,498	7,219	9,110
Total assets.....	654,632,251	32,792,055	13,026,283	17,147,617	8,466,600	25,052,687	29,361,580
Cash:							
Number of returns.....	91,486	12,901	13,310	14,647	10,598	6,459	4,797
Amount.....	10,892,852	601,629	1,169,991	691,637	291,730	223,477	797,299
Savings and temporary cash investments:							
Number of returns.....	81,026	11,913	10,187	15,191	9,016	5,162	6,662
Amount.....	51,988,985	4,671,388	3,304,739	4,500,461	797,623	792,759	8,027,097
Accounts receivable (net):							
Number of returns.....	52,030	3,322	3,512	6,764	5,766	1,182	4,248
Amount.....	47,744,685	2,315,837	512,098	2,308,523	612,124	37,895	2,854,357
Pledges receivable (net):							
Number of returns.....	7,402	82	106	178	108	29	107
Amount.....	5,884,109	36,813	23,866	61,986	5,838	1,875	34,806
Grants receivable:							
Number of returns.....	12,027	238	43	229	7	21	42
Amount.....	3,452,787	117,269	7,328	24,827	151	1,460	20,177
Receivables due from officers, directors, trustees, and key employees:							
Number of returns.....	2,745	115	227	252	138	22	48
Amount.....	278,750	22,592	29,834	7,666	1,588	40,032	1,454
Other notes and loans receivable:							
Number of returns.....	12,977	857	935	1,363	738	311	332
Amount.....	17,852,017	7,055,059	276,450	357,435	87,406	281,347	124,312
Inventories for sale or use:							
Number of returns.....	24,021	2,369	565	1,936	5,397	4,386	78
Amount.....	4,628,426	94,884	15,355	124,719	110,790	32,984	4,221
Prepaid expenses and deferred charges:							
Number of returns.....	47,503	2,838	2,466	6,372	4,429	1,248	2,234
Amount.....	5,525,451	150,007	95,214	238,136	96,514	15,271	75,788
Investments in securities:							
Number of returns.....	23,406	1,490	2,175	2,404	731	1,549	2,462
Amount.....	203,163,956	6,928,368	4,381,843	4,859,616	188,373	12,109,098	14,707,655
Investments in land, buildings and equipment minus accumulated depreciation:							
Number of returns.....	17,699	2,196	2,094	2,507	1,808	937	277
Amount.....	17,338,135	1,413,085	250,530	350,616	744,516	450,882	68,888
Other investments:							
Number of returns.....	8,803	531	1,226	1,136	467	356	549
Amount.....	49,029,476	2,219,291	720,505	631,223	54,833	2,956,162	1,441,290
Land, buildings and equipment minus accumulated depreciation:							
Number of returns.....	67,982	6,736	8,271	8,084	7,416	4,811	1,259
Amount.....	199,014,984	4,338,992	1,902,175	2,112,118	5,243,801	1,733,144	291,090
Other assets:							
Number of returns.....	39,656	3,511	4,131	5,140	3,013	2,400	2,334
Amount.....	37,837,634	2,826,829	336,350	878,655	231,305	6,376,298	913,146
Total liabilities.....	293,725,281	24,213,829	2,165,613	10,121,949	2,695,296	20,099,902	10,427,039
Accounts payable:							
Number of returns.....	74,915	6,092	6,797	10,131	6,706	4,176	4,801
Amount.....	46,193,766	3,524,387	867,256	1,440,728	541,206	376,342	4,643,790
Grants payable:							
Number of returns.....	4,790	391	39	151	30	146	19
Amount.....	3,685,295	147,396	11,511	28,459	3,052	98,381	26,553
Support and revenue designated for future periods:							
Number of returns.....	17,463	516	236	2,299	905	680	262
Amount.....	9,717,013	414,151	70,029	665,474	104,629	31,449	231,883
Loans from officers, directors, trustees, and key employees:							
Number of returns.....	4,463	74	15	97	66	46	11
Amount.....	320,931	6,126	528	9,122	7,183	120	1,317
Mortgages and other notes payable:							
Number of returns.....	38,905	3,568	2,077	3,139	4,757	2,499	87
Amount.....	119,251,898	10,901,905	531,111	1,436,398	1,521,480	290,332	75,893
Other liabilities:							
Number of returns.....	35,838	2,937	3,611	5,656	4,043	2,416	2,802
Amount.....	114,556,362	9,219,863	685,177	6,541,769	517,745	19,303,279	5,447,603

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1989

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

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

	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 fund balance/net worth:							
Number of returns.....	113,687	15,988	15,793	17,760	12,427	7,204	8,252
Amount.....	360,907,021	8,578,225	10,860,668	7,025,667	5,771,304	4,952,777	18,934,542
Total revenue:							
Number of returns.....	114,724	16,170	15,883	17,902	12,498	7,219	9,110
Amount.....	397,702,022	16,349,325	11,766,198	15,733,194	5,530,596	6,255,369	45,277,550
Total contributions received:							
Number of returns.....	95,663	7,651	1,670	4,230	1,895	3,716	523
Amount.....	76,509,728	1,477,291	314,305	946,937	33,268	78,518	2,539,600
Contributions received from direct public support:							
Number of returns.....	87,007	6,496	1,260	2,896	1,561	3,503	429
Amount.....	35,828,100	740,971	77,481	284,364	21,335	60,388	2,398,991
Contributions received from indirect public support:							
Number of returns.....	23,900	1,204	202	787	462	467	111
Amount.....	7,008,648	71,946	133,499	56,931	10,346	17,441	117,326
Government grants:							
Number of returns.....	35,597	2,243	502	1,172	25	22	84
Amount.....	33,680,984	664,374	103,325	605,643	1,587	690	23,283
Program service revenue:							
Number of returns.....	66,986	5,988	3,914	11,782	6,504	3,126	7,134
Amount.....	271,902,487	10,776,107	2,453,806	6,459,124	975,381	4,978,117	37,396,907
Membership dues and assessments:							
Number of returns.....	27,008	10,362	14,699	16,584	11,450	6,646	1,310
Amount.....	4,625,743	1,851,128	7,363,506	6,677,584	3,165,111	441,484	2,301,786
Interest on savings and temporary cash investments:							
Number of returns.....	92,586	13,551	13,704	16,270	10,875	6,162	7,400
Amount.....	6,477,724	833,795	439,847	531,135	80,126	75,313	905,749
Dividends and interest from securities:							
Number of returns.....	22,166	1,376	2,036	1,829	1,046	1,044	2,132
Amount.....	12,577,298	254,712	230,067	249,815	14,889	175,101	924,487
Net rental income (loss):							
Number of returns.....	17,506	2,964	3,127	2,219	2,606	2,207	140
Amount.....	905,355	190,479	31,631	20,502	37,481	23,533	1,213
Gross rents:							
Number of returns.....	17,604	2,991	3,150	2,266	2,628	2,223	141
Amount.....	2,152,808	329,134	103,921	104,368	72,437	55,369	10,138
Rental expenses:							
Number of returns.....	7,217	1,283	1,225	989	1,241	681	85
Amount.....	1,247,453	138,655	72,290	83,866	34,954	31,837	8,925
Other investment income:							
Number of returns.....	4,487	218	388	269	222	150	308
Amount.....	2,865,143	55,681	27,774	14,911	3,918	15,832	55,927
Total gain (loss) from sales of assets:							
Number of returns.....	21,338	1,065	1,317	1,274	939	731	1,442
Amount.....	7,278,696	132,791	108,361	70,566	24,108	97,188	182,209
Gain (loss), sales of securities:							
Number of returns.....	12,296	464	531	421	181	356	1,459
Amount.....	6,183,548	1,673,117	3,902,425	2,139,614	32,718	605,963	37,544,885
Gross amount from sales:							
Number of returns.....	12,055	435	526	363	170	330	1,448
Amount.....	143,277,849	1,590,301	3,827,082	2,116,447	29,344	538,970	37,369,670
Cost or other basis and sales expense:							
Number of returns.....	11,052	458	475	441	182	346	1,344
Amount.....	137,094,302	82,817	75,344	23,167	3,374	66,993	175,216
Gain (loss), sales of other assets:							
Number of returns.....	11,043	649	1,011	852	683	403	193
Amount.....	1,095,347	214,805	61,263	111,788	72,832	56,056	1,482,151
Gross amount from sales:							
Number of returns.....	9,705	348	580	687	529	259	184
Amount.....	3,436,496	164,831	28,246	64,389	52,098	25,861	1,475,158
Cost or other basis and sales expense:							
Number of returns.....	7,931	656	1,002	898	788	404	142
Amount.....	2,341,143	49,974	33,017	47,399	20,734	30,195	6,994

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1989

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

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total revenue (continued):							
Net income (loss), fundraising:							
Number of returns.....	26,845	6,397	935	3,107	1,691	2,612	90
Amount.....	1,373,120	175,499	18,629	72,214	20,415	93,910	2,616
Gross revenue:							
Number of returns.....	27,075	6,400	935	3,105	1,698	2,615	90
Amount.....	2,615,476	747,447	51,278	238,387	63,708	294,605	5,331
Direct expenses:							
Number of returns.....	22,507	5,667	753	2,899	1,488	2,215	89
Amount.....	1,242,358	571,947	32,649	166,173	43,293	200,694	2,715
Gross profit (loss), sales of inventory:							
Number of returns.....	15,783	3,040	975	1,596	5,705	3,169	29
Amount.....	3,651,744	142,056	14,040	101,496	1,010,076	193,743	1,536
Gross sales minus returns and allowances:							
Number of returns.....	15,788	3,040	1,055	1,580	5,701	3,163	30
Amount.....	7,393,975	478,803	35,043	293,729	2,128,748	476,840	58,998
Cost of goods sold:							
Number of returns.....	13,788	2,866	934	1,229	5,556	3,084	28
Amount.....	3,742,232	336,746	21,003	192,231	1,118,670	283,096	57,462
Other revenue:							
Number of returns.....	39,509	5,323	7,949	7,695	4,042	2,236	1,911
Amount.....	9,534,765	459,784	764,233	588,908	165,821	82,624	965,519
Excess of revenue over expenses, or deficit:							
Number of returns.....	113,776	16,068	15,837	17,888	12,461	7,219	8,695
Amount.....	27,022,953	777,039	363,064	-52,143	245,829	366,851	1,028,372
Total expenses:							
Number of returns.....	113,783	15,844	15,857	17,902	12,392	7,162	9,102
Amount.....	370,697,071	15,572,285	11,403,133	15,785,336	5,284,766	5,888,517	44,249,177
Program services:							
Number of returns.....	107,709	14,337	--	--	--	--	--
Amount.....	315,930,561	13,006,480	--	--	--	--	--
Management and general:							
Number of returns.....	93,851	11,945	--	--	--	--	--
Amount.....	50,000,019	2,327,300	--	--	--	--	--
Fundraising:							
Number of returns.....	32,765	2,382	--	--	--	--	--
Amount.....	3,505,846	180,755	--	--	--	--	--
Payments to affiliates:							
Number of returns.....	5,230	1,821	9,570	1,087	590	2,573	73
Amount.....	1,242,493	57,749	1,545,103	81,173	6,688	22,874	975

¹Excludes private foundations and most religious organizations.

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

Charities and Other Tax-Exempt Organizations, 1989

Table 4.--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.....	114,724	16,174	15,883	17,902	12,498	7,219	9,110
Total functional expenditures:							
Number of returns.....	113,781	15,844	15,857	17,902	12,392	7,162	9,102
Amount.....	369,436,571	15,514,535	9,858,028	15,704,163	5,279,435	5,865,644	44,248,202
Grants and allocations:							
Number of returns.....	28,226	4,587	3,895	4,023	800	3,459	272
Amount.....	18,295,362	260,164	86,750	315,100	5,050	139,966	506,689
Specific assistance to individuals:							
Number of returns.....	10,197	1,366	374	601	149	858	256
Amount.....	18,490,455	134,819	6,056	29,824	530	12,672	255,231
Benefits paid to or for members:							
Number of returns.....	2,968	1,792	5,077	926	694	1,702	7,542
Amount.....	1,537,265	5,444,829	1,027,163	506,258	18,698	3,590,487	37,539,751
Compensation of officers or directors:							
Number of returns.....	34,770	3,268	11,888	6,660	1,490	4,760	1,491
Amount.....	3,418,711	128,381	905,251	557,984	35,863	53,113	151,162
Other salaries and wages:							
Number of returns.....	81,188	5,966	11,200	10,942	7,815	5,024	1,548
Amount.....	130,054,443	1,584,546	1,883,151	2,634,092	1,699,567	459,720	326,354
Pension plan contributions:							
Number of returns.....	19,771	770	4,795	3,771	645	246	719
Amount.....	3,664,547	46,767	226,158	136,432	15,793	28,216	77,480
Other employee benefits:							
Number of returns.....	53,667	2,084	5,359	6,604	3,020	674	1,302
Amount.....	13,808,068	196,873	278,438	372,239	120,896	169,132	510,794
Payroll taxes:							
Number of returns.....	70,481	5,617	11,547	10,121	7,264	5,059	1,831
Amount.....	8,630,249	110,624	264,022	230,662	223,009	67,609	44,715
Accounting fees:							
Number of returns.....	69,515	8,251	9,369	12,974	6,920	4,125	4,465
Amount.....	826,829	33,742	51,723	64,458	35,031	14,053	64,083
Legal fees:							
Number of returns.....	30,061	3,144	6,482	7,107	1,869	1,176	3,580
Amount.....	910,698	66,544	208,006	271,425	11,878	7,748	66,727
Supplies:							
Number of returns.....	90,813	11,483	10,271	13,479	9,417	6,067	2,197
Amount.....	29,208,152	210,060	164,533	178,608	210,808	48,536	34,974
Telephone:							
Number of returns.....	80,378	7,808	9,636	13,449	8,870	4,712	1,708
Amount.....	1,990,334	70,639	95,073	132,424	45,269	21,938	12,516
Postage and shipping:							
Number of returns.....	70,683	7,592	7,776	13,965	6,240	4,836	2,160
Amount.....	1,563,781	164,325	67,274	227,711	25,250	21,123	26,542
Occupancy:							
Number of returns.....	81,314	8,739	11,509	12,065	10,455	6,087	2,381
Amount.....	10,527,978	369,443	348,155	521,762	602,662	153,453	214,698
Equipment rental and maintenance:							
Number of returns.....	59,680	6,272	5,067	8,409	6,279	3,263	796
Amount.....	4,681,820	97,297	64,299	151,797	157,682	25,178	16,146
Printing and publications:							
Number of returns.....	70,870	7,104	6,361	14,337	6,067	4,645	2,133
Amount.....	3,054,184	256,990	158,900	645,140	56,028	39,534	25,135
Travel:							
Number of returns.....	64,330	4,218	6,669	11,258	2,044	1,398	710
Amount.....	2,752,529	83,862	250,611	392,236	17,161	20,775	6,923
Conferences, conventions, and meetings:							
Number of returns.....	49,619	7,077	9,341	14,376	2,845	4,808	2,132
Amount.....	1,089,428	88,453	169,441	852,247	22,337	38,299	14,805
Interest:							
Number of returns.....	39,692	3,987	2,512	4,027	4,866	2,590	333
Amount.....	8,504,754	1,061,378	42,485	71,762	124,568	22,109	11,164
Depreciation and depletion:							
Number of returns.....	65,945	5,876	6,612	9,240	6,849	2,814	1,419
Amount.....	12,301,193	236,788	129,334	250,458	368,673	57,996	30,992
Other expenses:							
Number of returns.....	110,705	15,145	15,568	17,518	12,224	6,981	7,595
Amount.....	93,893,478	4,852,428	3,431,195	7,161,534	1,482,673	873,974	4,311,320

¹Excludes private foundations and most religious organizations.

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

Charities and Other Tax-Exempt Organizations, 1989

Table 5.--Form 990EZ Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Income Statement and Balance Sheet Items, by Code Section

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	18,433	5,049	4,776	3,643	2,379	1,324	481
Total assets.....	793,740	237,228	216,722	122,451	154,130	109,535	16,034
Cash, savings and investments:							
Number of returns.....	17,927	4,923	4,691	3,559	2,337	1,251	354
Amount.....	501,502	162,998	158,474	110,883	54,492	53,193	12,503
Land and buildings (net):							
Number of returns.....	4,152	864	1,175	337	1,226	587	57
Amount.....	198,728	56,273	37,360	4,588	89,245	48,110	1,284
Other assets:							
Number of returns.....	7,090	1,622	2,073	1,168	1,048	602	129
Amount.....	93,512	17,958	20,889	6,981	10,392	8,236	2,247
Total liabilities:							
Number of returns.....	6,533	1,120	1,594	1,069	998	614	99
Amount.....	94,017	21,481	23,080	6,619	22,066	9,557	853
Total revenue:							
Number of returns.....	18,433	5,049	4,776	3,643	2,379	1,323	481
Amount.....	926,388	196,596	258,049	188,113	103,458	55,051	26,608
Contributions, gifts and grants:							
Number of returns.....	15,800	2,691	550	1,364	536	654	72
Amount.....	463,432	28,383	3,120	15,740	3,224	5,568	2,658
Program service revenue:							
Number of returns.....	8,659	1,400	1,141	2,039	850	582	283
Amount.....	232,364	31,958	15,239	47,643	20,599	18,048	14,460
Dues and assessments:							
Number of returns.....	7,647	3,821	4,605	3,390	2,194	1,239	211
Amount.....	83,557	68,809	200,237	98,262	56,595	13,436	6,397
Investment income:							
Number of returns.....	13,723	4,328	3,888	3,137	1,842	1,137	397
Amount.....	31,966	11,416	9,725	7,663	3,707	5,234	892
Gain (loss) from sales of assets:							
Number of returns.....	1,013	72	84	57	156	--	15
Amount.....	3,395	462	5	102	654	--	84
Gross amount from sales of assets:							
Number of returns.....	1,165	129	84	--	156	--	15
Amount.....	9,016	942	5	--	903	--	105
Cost or other basis and sales expense:							
Number of returns.....	810	129	--	57	42	--	15
Amount.....	5,623	481	--	102	249	--	189
Net income (loss), fundraising:							
Number of returns.....	6,938	2,844	367	1,307	917	565	--
Amount.....	65,440	27,854	2,977	10,007	6,899	7,125	--
Gross fundraising revenue:							
Number of returns.....	6,938	2,886	409	1,307	917	565	--
Amount.....	125,995	68,134	5,930	29,121	21,454	20,283	--
Direct expenses:							
Number of returns.....	5,621	2,547	283	1,138	719	550	--
Amount.....	60,554	40,280	2,952	19,114	14,555	13,157	--
Gross profit (loss), sales of inventories:							
Number of returns.....	3,494	890	367	253	721	230	--
Amount.....	21,897	10,536	3,162	924	7,101	3,013	--
Gross sales minus returns and allowances:							
Number of returns.....	3,494	890	367	253	721	230	--
Amount.....	48,171	23,882	6,139	2,330	19,229	6,213	--
Cost of goods sold:							
Number of returns.....	3,140	833	367	169	721	230	--
Amount.....	26,274	13,346	2,977	1,405	12,127	3,201	--
Other revenue:							
Number of returns.....	5,874	2,122	2,789	1,153	810	300	183
Amount.....	24,329	17,177	23,583	7,975	4,678	2,626	2,086
Excess of revenue over expenses, or deficit:							
Number of returns.....	18,332	5,049	4,776	3,643	2,379	1,323	481
Amount.....	97,180	12,924	12,214	11,041	4,243	8,199	2,007

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 1989

Table 5.--Form 990EZ Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Income Statement and Balance Sheet Items, by Code Section--Continued

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

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total expenses:							
Number of returns.....	18,382	4,985	4,776	3,643	2,379	1,323	481
Amount.....	829,206	183,671	245,836	177,071	99,220	46,851	24,601
Grants paid:							
Number of returns.....	5,672	2,745	1,999	1,069	536	1,165	--
Amount.....	105,769	31,195	40,285	6,523	2,844	11,428	--
Benefits paid to or for members:							
Number of returns.....	1,114	820	1,522	436	253	369	409
Amount.....	8,333	13,711	22,975	6,897	6,129	1,828	16,974
Salaries and compensation:							
Number of returns.....	8,963	1,264	3,633	1,590	966	728	198
Amount.....	235,003	15,564	60,190	32,663	11,992	3,988	1,589
Professional fees:							
Number of returns.....	10,229	1,400	2,398	2,673	1,021	456	198
Amount.....	70,291	5,786	6,171	25,333	2,866	641	1,324
Occupancy, rent and utilities:							
Number of returns.....	12,255	2,278	3,199	2,264	1,844	1,068	57
Amount.....	87,522	17,119	15,983	10,043	30,171	7,746	428
Printing, publications and postage:							
Number of returns.....	14,382	3,838	3,521	3,348	1,559	1,080	183
Amount.....	59,861	7,078	9,426	20,454	3,791	2,243	171
Other expenses:							
Number of returns.....	17,066	4,675	4,480	3,516	2,139	1,209	354
Amount.....	262,419	93,217	90,804	75,159	41,426	18,977	4,116

¹Excludes private foundations and most religious organizations.

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