

Domestic Private Foundations and Charitable Trusts, 1996-1997

Data Release

Domestic private foundations contributed \$16.4 billion to charitable activities for 1997, a 13-percent increase over 1996. These organizations, which file the information return Form 990-PF, *Return of Private Foundation (or Section 4947(a)(1) Charitable Trust Treated as a Private Foundation)*, represent roughly one-fifth of all tax-exempt entities required to file information returns annually with the Internal Revenue Service. Like other organizations defined as tax-exempt under Internal Revenue Code section 501(c)(3), private foundations support activities in such areas as health, education, human services, arts and humanities, and environmental preservation. The majority of private foundations are classified as “nonoperating,” meaning that their charitable support is generally given in the form of grants or other outlays to organizations that execute charitable programs. “Operating” foundations, which represent a smaller portion of Form 990-PF filers, are more directly involved in the operation of their charitable activities, but may also be involved in grantmaking.

Foundations are distinguished from publicly-supported organizations that file Form 990 by their narrow spheres of support and control [1]. A private foundation is generally controlled by an individual, family, or corporation and is therefore subject to more stringent IRS regulation than other types of 501(c)(3) organizations. For example, most private foundations are required to pay an excise tax on their “net investment income,” and nonoperating foundations are subject to a “payout” requirement, which mandates that they annually contribute a minimum amount, based on a percentage of the value of their noncharitable-use assets, for charitable purposes.

Section 4947(a)(1) nonexempt charitable trusts accounted for approximately 5 percent of all Forms 990-PF filed for 1997. These organizations, while not exempt from income tax, also make charitable distributions annually and are subject to the same tax rules as private foundations. Despite a nearly 28-percent increase in total revenue received, charitable trusts reported an 11-percent reduction in contributions, gifts, and grants distributed.

Data for 1997 are based on the returns of domestic private foundations only and do not include information reported by foreign foundations and charitable trusts, also required to file Form 990-PF. These organizations, which are organized abroad but receive certain degrees of support from U.S. sources, usually account for about 1 percent of Forms 990-PF filed. While foreign private foundations and charitable trusts may make charitable distributions within the U.S., they are generally not required to do so. In previous publications, information reported by these organizations has been included in the aggregate statistics and accompanying tables. Beginning with 1997, foreign organizations will no longer be included in aggregate published data. For comparison purposes, aggregate data for 1996, excluding foreign organizations, are also included in this data release. Figure A shows the data previously published for 1996, including foreign foundations and charitable trusts, as well as a 2-year comparison of selected data for domestic private foundations and charitable trusts [2].

Data Sources and Limitations

Tables 1, 2, 5, and 6 provide information for Reporting Years 1996 and 1997 for private foundations, while tables 3, 4, 7, and 8 provide similar data for charitable trusts.

The statistics in this article are based on a sample of Reporting Year 1997 Forms 990-PF that were filed with the IRS. Organizations having accounting periods beginning in 1997 (and therefore ending between December 1997 and November 1998) were required by IRS to file a 1997 Form 990-PF. Some part-year returns were included in the samples for organizations that changed their accounting periods, or filed initial or final returns. Some 65 percent of the foundations in the sample had accounting periods covering Calendar Year 1997 or, in some cases, part-year periods that ended in December 1997. For charitable trusts, 59 percent filed calendar year returns. The 1997 sample was stratified based on both the size of fair market value of total assets and the type of organization (either a foundation or a 4947(a)(1) charitable trust).

Foundation returns were selected at rates that ranged from approximately 2.7 percent (for the more numerous but very small asset-size returns) to 100 percent (for the relatively few returns with large

This data release was written by Melissa Whitten, an economist with the Special Studies Special Projects Section, under the direction of Michael Alexander, Chief.

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Figure A

Private Foundations and Charitable Trusts: Selected Financial Items and Percentage Changes, 1996-1997

[Money amounts are in millions of dollars.]

Item	Private foundations				Charitable trusts			
	Published 1996 ¹	1996	1997	Percentage change, 1996-1997	Published 1996 ¹	1996	1997	Percentage change, 1996-1997
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of organizations.....	50,811	50,774	55,113	8.5	2,891	2,890	2,971	2.8
Total assets (fair market value).....	312,815.3	288,588.0	342,688.5	18.7	4,565.7	4,564.0	4,749.8	4.1
Cash.....	2,738.6	2,020.7	2,356.6	16.6	40.9	40.9	35.0	-14.4
Investments (noncash), total.....	291,068.0	268,327.3	323,004.2	20.4	4,330.8	4,329.0	4,634.5	7.1
Investments in securities, total.....	243,684.8	225,086.6	272,412.4	21.0	3,372.0	3,370.6	3,735.3	10.8
Government obligations.....	33,045.7	32,680.0	38,512.3	17.8	462.5	462.5	523.9	13.3
Corporate stock.....	188,482.8	171,621.3	205,327.4	19.6	2,359.8	2,358.4	2,551.6	8.2
Corporate bonds.....	22,156.3	20,785.3	28,572.7	37.5	549.7	549.7	659.9	20.0
Total revenue.....	49,601.9	48,246.8	55,459.9	15.0	497.2	497.2	636.0	27.9
Contributions, gifts, and grants received.....	20,964.6	20,948.9	20,224.0	-3.5	78.7	78.7	111.4	41.6
Net gain (or loss) from sales of assets.....	16,923.2	16,444.5	23,538.2	43.1	212.9	212.9	348.9	63.9
Dividends and interest from securities.....	7,956.7	7,327.3	8,295.2	13.2	148.4	148.4	137.2	-7.5
Total expenses.....	20,618.5	19,851.8	22,413.6	12.9	269.7	269.6	240.1	-10.9
Contributions, gifts, and grants paid ²	15,122.8	14,519.1	16,421.0	13.1	214.4	214.4	190.9	-11.0

¹ Data in columns (1) and (5) were previously published, and include data for foreign foundations and charitable trusts for 1996. Data in columns (2) and (6) are recalculated to exclude foreign foundations and charitable trusts and are comparable with 1997 data in columns (3) and (7), which are for domestic organizations only.

² These data are based on the amount of contributions, gifts, and grants that foundations actually disbursed for charitable purposes for 1996 and 1997 using the cash receipt and disbursement method of accounting.

amounts of assets). Charitable trust returns were selected at rates that ranged from 14.0 percent to 100 percent. The 8,410 returns in the combined sample (7,206 foundations and 1,204 trusts) were drawn from an estimated population of 57,463 foundations and 3,070 trusts. The magnitude of sampling error, measured by coefficients of variation for selected items, is shown in Figure B.

The samples were designed to provide reliable estimates of total assets and total revenue. To accomplish this, 100 percent of foundation returns with

fair market asset value of \$10 million or more and 100 percent of charitable trust returns with fair market asset value of \$1 million or more were included in the samples, since these were the returns that accounted for the majority of financial activity. Efforts were made to verify that organizations that were selected for the sample were properly classified as foundations or trusts. The relatively small number of foundations in the sample that were incorrectly selected as trusts were reclassified as foundations (for the statistics) using identification codes from the IRS

Figure B

Coefficients of Variation for Selected Items, by Type of Organization, 1996 and 1997

Items	1996		1997	
	Private foundations	Charitable trusts	Private foundations	Charitable trusts
	Coefficients of variation (percentages)			
	(1)	(2)	(3)	(4)
Total assets (fair market value).....	0.89	3.24	0.10	0.52
Total revenue.....	1.29	4.27	0.64	0.83
Total expenses.....	1.52	7.56	1.34	1.07

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Business Master File. However, the weights used for these organizations were based on the original sample selection classification. These same methods were used for the trusts that were incorrectly sampled as foundations.

Approximately 6 percent of all foundations, including those reclassified as foundations, reported \$10 million or more in fair market value of total assets for 1997. While these foundations were selected at a rate of 100 percent, the remaining foundation population was randomly selected for the sample at various rates of less than 100 percent depending on asset size: 2.7 percent for returns with assets zero, unreported, or less than \$125,000; 3.9 percent for returns with assets of \$125,000 to less than \$400,000; 7.0 percent for returns with assets of \$400,000 to less than \$1 million; 9.2 percent for returns with assets of \$1 million to less than \$2.5 million; and 19.4 percent for returns with assets of \$2.5 million to less than \$10 million.

Approximately 63 percent of all section 4947(a)(1) charitable trusts in the sample reported \$1 million or more in fair market value of total assets for 1997. While these trusts were selected at a rate of 100 percent, the remaining trust population was randomly selected for the sample at various rates of less than 100 percent depending on asset size: 13.8 percent for returns with assets zero, unreported, or less than \$100,000; and 22.4 percent for returns with assets of \$100,000 to less than \$1 million.

The population from which the 1997 sample was drawn consisted of Form 990-PF records posted to the IRS Business Master File during 1997 and 1998. Some of the records designated were for organizations that were deemed inactive or terminated. Inactive and terminated organizations are not reflected in the estimates. For the small number of active, large foundations whose returns were not yet filed or were otherwise unavailable for the statistics, data were estimated using other returns having similar characteristics. For the unavailable active trust returns, which were smaller in size than those for foundations, prior-year data of those trusts were in most instances used as a substitute.

The data presented were obtained from returns as originally filed with IRS. The data were subject to comprehensive testing and correction procedures in order to increase statistical reliability and validity. In most cases, changes made to the original return as a

result of administrative processing, audit procedures, or a taxpayer amendment were not incorporated. A general discussion of the reliability of estimates based on samples, methods for evaluating both the magnitude of sampling and non-sampling error, and the precision of sample estimates can be found in the general Appendix to this issue of the *SOI Bulletin*.

Explanation of Terms

Charitable Trust.—A charitable trust, also referred to as a “nonexempt” charitable trust, is defined in Internal Revenue Code section 4947(a)(1) as an organization (1) that is not considered tax-exempt under section 501(a); (2) that has exclusively charitable interests; and (3) that has amounts in trust for which donors are allowed to claim a tax deduction for charitable contributions. Nonexempt charitable trusts that are not publicly supported are subject to the excise tax provisions that apply to private foundations and are required to file Form 990-PF. (Most “publicly supported” nonexempt charitable trusts are required to file Form 990, *Return of Organization Exempt From Income Tax*, and are, therefore, not included in these statistics.) Nonexempt charitable trusts that are treated as private foundations must pay an annual tax on income (usually from investments) that is not distributed for charitable purposes, and they must report such income and tax on Form 1041, *U.S. Income Tax Return for Estates and Trusts*. Data from this form are not included in this article.

Distributable (Payout) Amount.—This is the minimum payout amount that was required to be distributed by nonoperating foundations by the end of the year following the year for which the return was filed. Failure to distribute income within this time period resulted in a 15-percent excise tax on the undistributed portion. The distributable amount was computed as 5 percent of the average monthly value of net investment assets, called the “minimum investment return,” minus the excise tax on net investment income and the income tax under Subtitle A, plus or minus other adjustments, either allowed or required.

Excess Distributions Carryover.—This is the amount distributed, after fulfilling the charitable payout requirement, that equaled the excess of qualifying distributions for 1997 over the distributable amount. Excess amounts from the current year may be carried forward to be applied to the distributable

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amount for the 5 following years. This item was reported on Form 990-PF, Part XIII, line 9.

Minimum Investment Return.—This is 5 percent of the average monthly fair market value of assets not used for charitable purposes, less both the indebtedness incurred to acquire these assets and the cash held for charitable activities. The minimum investment return was used as the base for calculating the “distributable amount.” This item was reported on Form 990-PF, Part X, line 6.

Nonoperating Foundations (and Charitable Trusts).—These are organizations that generally carried on their charitable activities in an indirect manner by making grants to other organizations directly engaged in charitable activities, in contrast to operating foundations and trusts that engaged in charitable activities themselves. However, some nonoperating foundations and trusts were actively involved in charitable programs of their own, in addition to making grants. Nonoperating foundations and trusts were subject to an excise tax (and possible additional penalties) for failure to distribute an annual minimum amount for charitable purposes within a required time period. An organization’s status as a nonoperating foundation or trust was indicated on Form 990-PF, Part VII, line 9.

Operating Foundations (and Charitable Trusts).—These organizations generally expended their income for direct, active involvement in a tax-exempt activity, such as operating a library or museum, or conducting scientific research. Operating foundations and trusts were excepted from the income distribution requirement and related excise taxes that were applicable to their nonoperating counterparts. To qualify as an operating foundation or trust for 1997, the foundation or trust had to meet both an “income test” and one of three other tests: an “assets test,” an “endowment test,” or a “support test.”

To meet the income test, a foundation or trust had to spend at least 85 percent of the lesser of its “adjusted net income” or “minimum investment return” on the direct, active conduct of tax-exempt, charitable activities (as opposed to the payout of grants in support of such programs). Simply put, to meet the assets test, a foundation or trust had to directly use 65 percent or more of its assets for the active conduct of charitable activities. To meet the endowment test, a foundation or trust had to regularly

make distributions for the active conduct of charitable activities in an amount not less than two-thirds of its “minimum investment return.” To meet the support test, a foundation or trust had to regularly receive substantially all of its support (other than from gross investment income) from the public or from five or more qualifying exempt organizations, *and* (a) no more than 25 percent of its support (other than from gross investment income) from any one such qualifying exempt organization; and (b) no more than 50 percent of its support from gross investment income.

Distributions made by a private nonoperating foundation or trust to an operating foundation or trust qualified toward meeting the nonoperating organization’s distribution requirement. (Distributions made by one nonoperating foundation or trust to another were subject to a number of conditions and restrictions requiring a “pass-through” of the distribution, whereby the donor organization received credit for a qualifying distribution but the donee organization did not.) Additionally, contributions to operating foundations or trusts, along with contributions to most other charitable organizations, were deductible on the donor’s individual income tax return up to 50 percent of the “adjusted gross income” (as opposed to 30 percent for contributions to nonoperating foundations).

While most operating foundations paid the excise tax on net investment income, 17 percent of operating foundations were considered exempt from this tax for 1997 under section 4940(d)(2) of the Internal Revenue Code. In order to be exempt, an operating foundation was required to meet the following requirements in any given year: (1) maintain public support for a minimum of 10 taxable years; (2) maintain a governing body at all times that is broadly representative of the general public and that is comprised of no more than 25 percent disqualified individuals (defined as substantial contributors, foundation managers, persons with more than 20 percent ownership in an enterprise that is itself a substantial contributor, or a family member of one of the above types of disqualified persons); and (3) at no time during the year include a disqualified individual as an officer of the foundation. An organization’s status as an operating foundation or trust was indicated on Form 990-PF, Part VII, line 9.

Private Foundation.—A private foundation is defined in Internal Revenue Code section 501(c)(3)

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as a nonprofit organization with a narrow source of funds that operated or supported educational, scientific, charitable, religious, and other programs dedicated to improving the general welfare of society. A private foundation qualified for tax-exempt status under Code section 501(c)(3) but was not (1) a church, school, hospital, or medical research organization; (2) an organization with broad public support in the form of contributions or income from tax-exempt activities; (3) an organization that was operated by, or in connection with, any of the above described organizations; or (4) an organization that conducted tests for public safety. The primary difference between a private foundation and a public charity was the sources of the organization's funding. A foundation was typically funded primarily by an individual, a family, or a corporation, while a public charity received its funds from a large number of sources within the general public.

Qualifying Distributions.—Qualifying distributions include disbursements for charitable purposes (grants, direct expenditures to accomplish charitable purposes, and charitable-purpose operating and administrative expenses); amounts paid to acquire assets used directly to accomplish tax-exempt functions; charitable program-related investments; and amounts set aside for future charitable projects. Qualifying distributions could be credited against the

foundation's or trust's obligation to pay out its "distributable amount." This item was reported on Form 990-PF, Part XII, line 4.

Undistributed Income.—This is the portion of the required "distributable amount" still undistributed after applying against it the sum of current-year qualifying distributions and any excess distributions carried over from prior years. Sanctions were imposed in the form of excise taxes on private foundations that did not pay out an amount equal to the "distributable amount" by the end of the following tax year. This item was reported on Form 990-PF, Part XIII, line 6f, column (d).

Notes and References

- [1] For information on charities and other tax-exempt organizations, see Arnsberger, Paul, "Charities and Other Tax-Exempt Organizations, 1997," in this issue.
- [2] For detailed information and data sources and limitations statistics on private foundations and charitable trusts, including foreign foundations and charitable trusts, for 1996, see Whitten, Melissa, "Private Foundations and Charitable Trusts, 1996," *Statistics of Income Bulletin*, Fall 1999, Volume 19, Number 2.

SOURCE: IRS, Statistics of Income Bulletin, Fall 2000, Publication 1136 (Rev. 11-2000)

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Table 1.--All Domestic Private Foundations, 1996: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Number of returns	Total revenue		Selected sources of revenue					
				Contributions, gifts, and grants received		Dividends and interest from securities		Net gain (or loss) from sales of assets	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All foundations									
Total.....	50,774	49,688	48,246,836	25,482	20,948,937	33,836	7,327,282	24,703	16,444,511
Zero or unreported.....	1,124	1,008	100,847	628	98,429	*117	*3,347	*191	*-3,911
\$1 under \$100,000.....	15,409	14,496	560,356	8,564	391,625	5,318	9,590	2,722	133,670
\$100,000 under \$1,000,000.....	19,296	19,270	2,093,708	9,460	1,424,398	14,837	205,645	9,880	236,133
\$1,000,000 under \$10,000,000.....	11,838	11,808	7,194,907	5,423	3,791,871	10,597	1,055,383	9,102	1,619,757
\$10,000,000 under \$25,000,000.....	1,759	1,758	4,877,517	806	2,351,981	1,663	756,780	1,560	1,374,396
\$25,000,000 under \$50,000,000.....	649	649	3,750,718	293	1,607,482	623	591,165	590	1,153,788
\$50,000,000 under \$100,000,000.....	351	351	3,921,232	151	1,510,960	338	666,687	332	1,519,624
\$100,000,000 or more.....	348	348	25,747,551	156	9,772,188	344	4,038,686	328	10,411,052
Nonoperating foundations									
Total.....	46,066	45,162	44,430,218	22,466	19,622,586	32,052	6,884,854	23,596	15,345,347
Zero or unreported.....	1,124	1,008	100,847	628	98,429	*117	*3,347	*191	*-3,911
\$1 under \$100,000.....	13,432	12,702	509,988	7,397	341,641	4,982	9,267	2,612	136,621
\$100,000 under \$1,000,000.....	17,722	17,696	1,797,418	8,469	1,231,418	14,171	197,233	9,519	224,358
\$1,000,000 under \$10,000,000.....	10,931	10,901	6,618,169	4,770	3,454,120	10,030	1,006,685	8,673	1,554,058
\$10,000,000 under \$25,000,000.....	1,615	1,614	4,513,171	690	2,251,066	1,543	713,282	1,449	1,310,698
\$25,000,000 under \$50,000,000.....	604	604	3,552,347	257	1,561,962	579	558,723	548	1,097,850
\$50,000,000 under \$100,000,000.....	321	321	3,511,942	127	1,272,648	314	625,734	305	1,425,123
\$100,000,000 or more.....	317	317	23,826,336	128	9,411,301	315	3,770,583	301	9,600,549
Operating foundations									
Total.....	4,708	4,526	3,816,618	3,015	1,326,351	1,784	442,428	1,107	1,099,164
Zero or unreported.....	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	1,977	1,795	50,368	1,167	49,984	*336	*323	*110	*-2,951
\$100,000 under \$1,000,000.....	1,574	1,574	296,290	992	192,981	665	8,412	362	11,775
\$1,000,000 under \$10,000,000.....	907	907	576,738	653	337,751	566	48,698	429	65,700
\$10,000,000 under \$25,000,000.....	144	144	364,347	116	100,916	120	43,498	111	63,698
\$25,000,000 under \$50,000,000.....	45	45	198,371	36	45,520	44	32,442	42	55,939
\$50,000,000 under \$100,000,000.....	30	30	409,290	24	238,312	24	40,953	27	94,501
\$100,000,000 or more.....	31	31	1,921,214	28	360,887	29	268,102	27	810,504
Grantmaking foundations									
Total.....	40,863	40,606	43,608,718	19,289	17,760,556	30,723	7,079,313	22,909	15,983,544
Zero or unreported.....	613	570	95,287	372	93,812	*81	*3,049	*154	*-3,989
\$1 under \$100,000.....	10,466	10,284	495,191	5,731	334,091	4,347	7,846	2,356	132,332
\$100,000 under \$1,000,000.....	16,165	16,139	1,485,007	7,344	989,581	13,474	195,077	9,078	206,126
\$1,000,000 under \$10,000,000.....	10,706	10,701	5,966,444	4,587	2,998,847	10,012	1,006,901	8,652	1,536,171
\$10,000,000 under \$25,000,000.....	1,638	1,638	4,396,901	717	2,084,804	1,568	724,487	1,481	1,324,181
\$25,000,000 under \$50,000,000.....	613	613	3,411,777	263	1,376,001	591	568,248	559	1,126,783
\$50,000,000 under \$100,000,000.....	333	333	3,571,625	135	1,260,488	325	649,784	317	1,476,577
\$100,000,000 or more.....	329	329	24,186,486	140	8,622,934	325	3,923,920	312	10,185,363
Grantmaking-nonoperating foundations									
Total.....	38,659	38,403	41,315,088	18,075	16,996,705	29,843	6,808,592	22,312	15,229,065
Zero or unreported.....	613	570	95,287	372	93,812	*81	*3,049	*154	*-3,989
\$1 under \$100,000.....	9,555	9,373	459,198	5,302	298,846	4,194	7,688	2,283	135,331
\$100,000 under \$1,000,000.....	15,377	15,351	1,360,416	6,889	878,755	13,107	189,593	8,859	205,393
\$1,000,000 under \$10,000,000.....	10,313	10,308	5,749,139	4,346	2,860,518	9,749	986,826	8,441	1,499,677
\$10,000,000 under \$25,000,000.....	1,577	1,577	4,251,830	668	2,028,030	1,516	707,622	1,432	1,290,922
\$25,000,000 under \$50,000,000.....	594	594	3,342,244	249	1,358,151	572	555,932	542	1,097,434
\$50,000,000 under \$100,000,000.....	318	318	3,351,940	124	1,128,527	313	625,258	304	1,424,599
\$100,000,000 or more.....	313	313	22,705,035	125	8,350,066	311	3,732,624	297	9,579,698
Grantmaking-operating foundations									
Total.....	2,204	2,204	2,293,630	1,214	763,851	879	270,721	598	754,480
Zero or unreported.....	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	911	911	35,993	429	35,244	*153	*158	*73	*-3,000
\$100,000 under \$1,000,000.....	788	788	124,591	455	110,825	366	5,485	220	733
\$1,000,000 under \$10,000,000.....	393	393	217,305	240	138,329	263	20,075	211	36,494
\$10,000,000 under \$25,000,000.....	61	61	145,071	49	56,774	52	16,865	49	33,259
\$25,000,000 under \$50,000,000.....	19	19	69,533	14	17,849	19	12,316	17	29,349
\$50,000,000 under \$100,000,000.....	15	15	219,686	11	131,961	12	24,526	13	51,979
\$100,000,000 or more.....	16	16	1,481,451	15	272,868	14	191,296	15	605,666

Footnotes at end of table.

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Table 1.--All Domestic Private Foundations, 1996: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Total expenses		Excess of revenue (less loss) over expenses ¹		Net investment income		Disbursements for exempt purposes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All foundations								
Total.....	48,782	19,851,784	49,518	28,395,052	43,548	26,188,510	45,876	16,881,138
Zero or unreported.....	1,015	216,015	643	-115,169	526	9,728	796	203,850
\$1 under \$100,000.....	14,329	549,822	14,752	10,535	10,510	160,546	12,665	497,467
\$100,000 under \$1,000,000.....	18,685	1,215,821	19,234	877,888	17,977	611,638	17,960	1,048,556
\$1,000,000 under \$10,000,000.....	11,656	3,615,991	11,786	3,578,916	11,453	3,433,785	11,389	3,012,753
\$10,000,000 under \$25,000,000.....	1,755	2,089,089	1,758	2,788,428	1,744	2,436,677	1,729	1,830,936
\$25,000,000 under \$50,000,000.....	645	1,774,475	648	1,976,243	643	2,076,501	642	1,523,986
\$50,000,000 under \$100,000,000.....	350	1,495,601	351	2,425,631	348	2,469,547	349	1,234,129
\$100,000,000 or more.....	348	8,894,970	348	16,852,580	348	14,990,088	347	7,529,461
Nonoperating foundations								
Total.....	44,182	17,980,256	44,954	26,449,962	40,029	24,420,803	41,686	15,455,577
Zero or unreported.....	1,015	216,015	643	-115,169	526	9,728	796	203,850
\$1 under \$100,000.....	12,425	494,350	12,884	15,639	9,313	156,031	10,950	457,732
\$100,000 under \$1,000,000.....	17,125	982,881	17,679	814,538	16,673	581,290	16,575	897,084
\$1,000,000 under \$10,000,000.....	10,769	3,267,004	10,894	3,351,164	10,676	3,261,740	10,541	2,732,359
\$10,000,000 under \$25,000,000.....	1,611	1,852,888	1,614	2,660,282	1,606	2,317,870	1,591	1,666,136
\$25,000,000 under \$50,000,000.....	600	1,650,477	603	1,901,870	599	1,984,763	598	1,438,865
\$50,000,000 under \$100,000,000.....	320	1,368,138	321	2,143,803	319	2,319,463	319	1,140,007
\$100,000,000 or more.....	317	8,148,503	317	15,677,834	317	13,789,919	316	6,919,543
Operating foundations								
Total.....	4,600	1,871,528	4,564	1,945,090	3,519	1,767,707	4,191	1,425,561
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	1,904	55,472	1,868	-5,104	1,196	4,515	1,715	39,735
\$100,000 under \$1,000,000.....	1,559	232,940	1,555	63,350	1,304	30,348	1,385	151,472
\$1,000,000 under \$10,000,000.....	886	348,986	892	227,752	776	172,045	848	280,394
\$10,000,000 under \$25,000,000.....	144	236,201	144	128,146	138	118,807	138	164,800
\$25,000,000 under \$50,000,000.....	45	123,998	45	74,373	44	91,739	44	85,120
\$50,000,000 under \$100,000,000.....	30	127,462	30	281,828	29	150,084	30	94,121
\$100,000,000 or more.....	31	746,468	31	1,174,747	31	1,200,169	31	609,918
Grantmaking foundations								
Total.....	40,862	18,467,071	40,570	25,141,647	37,975	25,251,932	40,863	16,122,966
Zero or unreported.....	613	203,887	423	-108,600	344	9,092	613	202,867
\$1 under \$100,000.....	10,466	505,108	10,393	-9,917	8,443	155,912	10,466	476,114
\$100,000 under \$1,000,000.....	16,165	970,499	16,136	514,508	15,724	544,596	16,165	913,773
\$1,000,000 under \$10,000,000.....	10,705	3,061,601	10,704	2,904,843	10,566	3,179,404	10,706	2,771,658
\$10,000,000 under \$25,000,000.....	1,638	1,920,881	1,638	2,476,019	1,628	2,327,006	1,638	1,713,712
\$25,000,000 under \$50,000,000.....	613	1,686,733	613	1,725,044	610	1,998,375	613	1,471,236
\$50,000,000 under \$100,000,000.....	333	1,400,782	333	2,170,843	332	2,402,120	333	1,184,240
\$100,000,000 or more.....	329	8,717,579	329	15,468,906	329	14,635,427	329	7,389,365
Grantmaking-nonoperating foundations								
Total.....	38,658	17,457,783	38,366	23,857,306	36,185	24,094,102	38,659	15,307,333
Zero or unreported.....	613	203,887	423	-108,600	344	9,092	613	202,867
\$1 under \$100,000.....	9,555	462,590	9,482	-3,392	7,795	152,447	9,555	448,098
\$100,000 under \$1,000,000.....	15,377	880,914	15,348	479,502	15,044	534,535	15,377	831,814
\$1,000,000 under \$10,000,000.....	10,312	2,952,194	10,311	2,796,944	10,209	3,121,046	10,313	2,677,200
\$10,000,000 under \$25,000,000.....	1,577	1,837,574	1,577	2,414,255	1,571	2,272,993	1,577	1,660,289
\$25,000,000 under \$50,000,000.....	594	1,649,416	594	1,692,828	592	1,955,383	594	1,438,755
\$50,000,000 under \$100,000,000.....	318	1,330,077	318	2,021,863	317	2,316,451	318	1,133,365
\$100,000,000 or more.....	313	8,141,130	313	14,563,905	313	13,732,154	313	6,914,945
Grantmaking-operating foundations								
Total.....	2,204	1,009,288	2,204	1,284,342	1,791	1,157,830	2,204	815,632
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	911	42,518	911	-6,525	648	3,466	911	28,016
\$100,000 under \$1,000,000.....	788	89,585	788	35,006	680	10,060	788	81,958
\$1,000,000 under \$10,000,000.....	393	109,407	393	107,899	357	58,357	393	94,458
\$10,000,000 under \$25,000,000.....	61	83,307	61	61,764	57	54,013	61	53,423
\$25,000,000 under \$50,000,000.....	19	37,317	19	32,216	18	42,992	19	32,482
\$50,000,000 under \$100,000,000.....	15	70,705	15	148,980	15	85,669	15	50,876
\$100,000,000 or more.....	16	576,449	16	905,001	16	903,273	16	474,421

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 1.--All Domestic Private Foundations, 1996: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Contributions, gifts, and grants paid ²		Excise tax on net investment income		Total assets (book value)		Total investment assets (book value)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All foundations								
Total.....	40,863	14,519,057	41,039	369,481	49,755	232,564,949	42,937	214,354,816
Zero or unreported.....	613	202,250	337	105	*111	*26,246	*38	*25,141
\$1 under \$100,000.....	10,466	460,315	9,071	3,071	15,409	423,614	9,991	309,056
\$100,000 under \$1,000,000.....	16,165	834,184	17,464	9,849	19,296	6,581,724	18,198	5,630,052
\$1,000,000 under \$10,000,000.....	10,706	2,592,988	11,188	53,446	11,833	29,627,626	11,615	26,703,270
\$10,000,000 under \$25,000,000.....	1,638	1,586,649	1,694	37,664	1,759	21,294,858	1,749	19,742,456
\$25,000,000 under \$50,000,000.....	613	1,358,606	617	30,908	649	17,289,693	648	16,064,909
\$50,000,000 under \$100,000,000.....	333	1,058,090	337	36,593	351	19,011,402	351	17,991,128
\$100,000,000 or more.....	329	6,425,973	332	197,844	348	138,309,786	348	127,888,803
Nonoperating foundations								
Total.....	38,659	14,182,865	38,345	357,068	45,047	210,438,763	39,590	198,521,467
Zero or unreported.....	613	202,250	337	105	*111	*26,246	*38	*25,141
\$1 under \$100,000.....	9,555	435,966	8,167	2,989	13,432	370,289	8,985	281,225
\$100,000 under \$1,000,000.....	15,377	790,375	16,387	9,354	17,722	5,995,143	16,901	5,340,213
\$1,000,000 under \$10,000,000.....	10,313	2,560,124	10,623	51,436	10,926	27,248,618	10,817	25,286,714
\$10,000,000 under \$25,000,000.....	1,577	1,571,705	1,600	36,481	1,615	19,347,007	1,610	18,433,300
\$25,000,000 under \$50,000,000.....	594	1,348,941	596	30,226	604	15,879,859	603	15,059,846
\$50,000,000 under \$100,000,000.....	318	1,046,467	318	34,835	321	17,265,284	321	16,595,805
\$100,000,000 or more.....	313	6,227,036	317	191,641	317	124,306,318	317	117,499,223
Operating foundations								
Total.....	2,204	336,192	2,694	12,413	4,708	22,126,186	3,348	15,833,349
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	911	24,349	904	82	1,977	53,326	1,007	27,831
\$100,000 under \$1,000,000.....	788	43,809	1,077	495	1,574	586,581	1,297	289,840
\$1,000,000 under \$10,000,000.....	393	32,864	564	2,010	907	2,379,008	798	1,416,556
\$10,000,000 under \$25,000,000.....	61	14,945	94	1,183	144	1,947,852	139	1,309,156
\$25,000,000 under \$50,000,000.....	19	9,665	21	682	45	1,409,834	45	1,005,063
\$50,000,000 under \$100,000,000.....	15	11,623	19	1,758	30	1,746,118	30	1,395,323
\$100,000,000 or more.....	16	198,937	15	6,202	31	14,003,468	31	10,389,580
Grantmaking foundations								
Total.....	40,863	14,519,057	36,604	358,883	40,288	220,315,686	36,747	205,182,822
Zero or unreported.....	613	202,250	*264	*93	*38	*13,305	*1	*12,679
\$1 under \$100,000.....	10,466	460,315	7,494	2,986	10,466	323,163	7,633	246,060
\$100,000 under \$1,000,000.....	16,165	834,184	15,504	8,594	16,165	5,507,593	15,602	4,979,340
\$1,000,000 under \$10,000,000.....	10,706	2,592,988	10,481	49,494	10,706	26,778,874	10,602	24,976,030
\$10,000,000 under \$25,000,000.....	1,638	1,586,649	1,614	36,325	1,638	19,732,111	1,634	18,628,214
\$25,000,000 under \$50,000,000.....	613	1,358,606	599	30,024	613	16,170,783	613	15,241,537
\$50,000,000 under \$100,000,000.....	333	1,058,090	327	35,683	333	18,070,841	333	17,244,779
\$100,000,000 or more.....	329	6,425,973	323	195,683	329	133,719,016	329	123,854,183
Grantmaking-nonoperating foundations								
Total.....	38,659	14,182,865	35,100	350,906	38,084	205,889,570	35,040	194,896,473
Zero or unreported.....	613	202,250	*264	*93	*38	*13,305	*1	*12,679
\$1 under \$100,000.....	9,555	435,966	6,955	2,922	9,555	296,560	7,101	232,286
\$100,000 under \$1,000,000.....	15,377	790,375	14,923	8,448	15,377	5,245,339	14,894	4,810,412
\$1,000,000 under \$10,000,000.....	10,313	2,560,124	10,172	48,721	10,313	25,823,698	10,245	24,300,229
\$10,000,000 under \$25,000,000.....	1,577	1,571,705	1,568	35,675	1,577	18,883,377	1,574	18,047,012
\$25,000,000 under \$50,000,000.....	594	1,348,941	589	29,647	594	15,606,147	594	14,818,125
\$50,000,000 under \$100,000,000.....	318	1,046,467	317	34,785	318	17,071,583	318	16,448,782
\$100,000,000 or more.....	313	6,227,036	313	190,614	313	122,949,561	313	116,226,947
Grantmaking-operating foundations								
Total.....	2,204	336,192	1,504	7,977	2,204	14,426,116	1,707	10,286,350
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	911	24,349	539	64	911	26,603	532	13,774
\$100,000 under \$1,000,000.....	788	43,809	581	146	788	262,254	708	168,928
\$1,000,000 under \$10,000,000.....	393	32,864	309	773	393	955,176	357	675,801
\$10,000,000 under \$25,000,000.....	61	14,945	46	650	61	848,734	60	581,202
\$25,000,000 under \$50,000,000.....	19	9,665	10	377	19	564,636	19	423,412
\$50,000,000 under \$100,000,000.....	15	11,623	10	899	15	999,258	15	795,997
\$100,000,000 or more.....	16	198,937	10	5,069	16	10,769,455	16	7,627,235

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 1.--All Domestic Private Foundations, 1996: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Investments in securities (book value)							
	Total		Government obligations		Corporate stock		Corporate bonds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All foundations								
Total.....	31,467	174,578,908	14,310	31,491,180	27,135	122,647,735	12,536	20,439,993
Zero or unreported.....	*1	*12,606	*1	*3,438	*1	*4,528	*1	*4,639
\$1 under \$100,000.....	4,188	120,442	1,203	26,142	2,904	66,160	1,094	28,140
\$100,000 under \$1,000,000.....	13,971	3,696,126	5,114	815,401	11,877	2,325,621	4,334	555,104
\$1,000,000 under \$10,000,000.....	10,357	19,726,313	5,874	4,872,785	9,529	11,888,941	5,190	2,964,587
\$10,000,000 under \$25,000,000.....	1,648	15,077,032	1,133	3,445,168	1,572	9,307,496	1,014	2,324,369
\$25,000,000 under \$50,000,000.....	615	12,320,491	444	2,832,611	579	7,653,746	405	1,834,135
\$50,000,000 under \$100,000,000.....	347	15,026,989	268	3,505,770	338	9,573,821	238	1,947,398
\$100,000,000 or more.....	341	108,598,909	273	15,989,865	335	81,827,422	260	10,781,621
Nonoperating foundations								
Total.....	29,854	161,684,968	13,546	29,084,148	25,913	113,517,699	11,812	19,083,121
Zero or unreported.....	*1	*12,606	*1	*3,438	*1	*4,528	*1	*4,639
\$1 under \$100,000.....	3,888	113,538	1,057	22,769	2,788	64,020	1,057	26,748
\$100,000 under \$1,000,000.....	13,461	3,593,858	4,968	800,520	11,471	2,266,366	4,073	526,972
\$1,000,000 under \$10,000,000.....	9,765	18,829,775	5,571	4,693,375	9,024	11,318,520	4,909	2,817,880
\$10,000,000 under \$25,000,000.....	1,539	14,169,948	1,043	3,236,346	1,470	8,760,763	935	2,172,839
\$25,000,000 under \$50,000,000.....	571	11,621,815	411	2,670,902	543	7,236,416	378	1,714,496
\$50,000,000 under \$100,000,000.....	317	13,966,930	247	3,221,971	310	8,992,844	218	1,752,115
\$100,000,000 or more.....	312	99,376,499	248	14,434,826	307	74,874,242	241	10,067,431
Operating foundations								
Total.....	1,613	12,893,941	764	2,407,033	1,221	9,130,036	723	1,356,872
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*299	*6,904	*146	*3,373	*116	*2,140	*37	*1,392
\$100,000 under \$1,000,000.....	510	102,269	*146	*14,881	406	59,255	261	28,132
\$1,000,000 under \$10,000,000.....	593	896,538	303	179,410	504	570,422	281	146,707
\$10,000,000 under \$25,000,000.....	109	907,084	90	208,822	102	546,733	79	151,530
\$25,000,000 under \$50,000,000.....	44	698,676	33	161,708	36	417,329	27	119,639
\$50,000,000 under \$100,000,000.....	30	1,060,059	21	283,799	28	580,977	20	195,283
\$100,000,000 or more.....	29	9,222,410	25	1,555,040	28	6,953,180	19	714,190
Grantmaking foundations								
Total.....	28,272	167,765,031	13,133	30,163,136	24,659	118,515,257	11,544	19,086,638
Zero or unreported.....	*1	*12,606	*1	*3,438	*1	*4,528	*1	*4,639
\$1 under \$100,000.....	3,370	101,856	984	22,184	2,452	55,639	838	24,033
\$100,000 under \$1,000,000.....	12,405	3,329,343	4,619	760,402	10,563	2,046,877	3,946	522,064
\$1,000,000 under \$10,000,000.....	9,705	18,753,616	5,533	4,656,877	8,965	11,238,260	4,951	2,858,478
\$10,000,000 under \$25,000,000.....	1,559	14,304,522	1,061	3,278,566	1,486	8,852,797	948	2,173,159
\$25,000,000 under \$50,000,000.....	582	11,673,065	422	2,682,609	553	7,292,481	384	1,697,975
\$50,000,000 under \$100,000,000.....	329	14,506,035	257	3,361,483	323	9,344,019	228	1,800,533
\$100,000,000 or more.....	322	105,083,988	256	15,397,576	317	79,680,655	248	10,005,757
Grantmaking-nonoperating foundations								
Total.....	27,499	159,096,271	12,813	28,539,497	24,044	112,202,433	11,166	18,354,342
Zero or unreported.....	*1	*12,606	*1	*3,438	*1	*4,528	*1	*4,639
\$1 under \$100,000.....	3,254	98,732	911	19,635	2,409	55,064	838	24,033
\$100,000 under \$1,000,000.....	12,107	3,264,686	4,575	756,037	10,310	2,009,775	3,758	498,875
\$1,000,000 under \$10,000,000.....	9,442	18,346,613	5,407	4,595,206	8,733	10,972,526	4,820	2,778,881
\$10,000,000 under \$25,000,000.....	1,511	13,911,194	1,023	3,181,600	1,443	8,607,579	919	2,122,014
\$25,000,000 under \$50,000,000.....	563	11,399,474	406	2,586,502	538	7,146,227	375	1,666,745
\$50,000,000 under \$100,000,000.....	314	13,821,819	246	3,220,767	308	8,922,635	216	1,678,417
\$100,000,000 or more.....	308	98,241,148	244	14,176,312	303	74,484,098	238	9,580,737
Grantmaking-operating foundations								
Total.....	773	8,668,759	320	1,623,639	615	6,312,824	379	732,296
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*116	*3,125	*73	*2,550	*43	*575	--	--
\$100,000 under \$1,000,000.....	298	64,657	*44	*4,365	253	37,102	188	23,189
\$1,000,000 under \$10,000,000.....	263	407,003	126	61,671	232	265,734	131	79,597
\$10,000,000 under \$25,000,000.....	48	393,329	38	96,966	43	245,218	29	51,145
\$25,000,000 under \$50,000,000.....	19	273,591	16	96,107	15	146,254	9	31,229
\$50,000,000 under \$100,000,000.....	15	684,216	11	140,716	15	421,384	12	122,116
\$100,000,000 or more.....	14	6,842,840	12	1,221,264	14	5,196,557	10	425,019

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 1.--All Domestic Private Foundations, 1996: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Total assets (fair market value)		Total investment assets (fair market value)		Investments in securities (fair market value)			
	Number of returns	Amount	Number of returns	Amount	Total		Government obligations	
					Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All foundations								
Total.....	49,650	288,587,974	42,983	268,327,285	31,398	225,086,584	14,304	32,679,980
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	15,409	440,769	10,065	325,187	4,188	142,120	1,203	27,122
\$100,000 under \$1,000,000.....	19,296	7,628,984	18,198	6,681,258	13,891	4,675,363	5,100	845,196
\$1,000,000 under \$10,000,000.....	11,838	37,034,115	11,625	33,854,883	10,367	26,306,344	5,883	4,969,254
\$10,000,000 under \$25,000,000.....	1,759	27,396,002	1,749	25,665,289	1,648	20,651,356	1,133	3,519,861
\$25,000,000 under \$50,000,000.....	649	22,467,192	648	21,042,358	616	16,839,892	444	2,876,273
\$50,000,000 under \$100,000,000.....	351	24,520,885	351	23,411,386	346	19,994,690	267	3,595,141
\$100,000,000 or more.....	348	169,100,026	348	157,346,925	342	136,476,818	274	16,847,133
Nonoperating foundations								
Total.....	44,941	262,738,706	39,594	250,169,879	29,778	210,520,351	13,539	30,254,070
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	13,432	386,479	9,021	296,959	3,888	134,969	1,057	23,644
\$100,000 under \$1,000,000.....	17,722	7,008,996	16,901	6,351,804	13,382	4,545,542	4,953	830,391
\$1,000,000 under \$10,000,000.....	10,931	34,213,921	10,822	32,129,937	9,770	25,147,856	5,580	4,786,394
\$10,000,000 under \$25,000,000.....	1,615	25,179,330	1,610	24,172,128	1,539	19,588,976	1,043	3,308,323
\$25,000,000 under \$50,000,000.....	604	20,828,540	603	19,893,411	572	16,038,874	411	2,707,753
\$50,000,000 under \$100,000,000.....	321	22,344,594	321	21,627,301	316	18,640,900	246	3,311,029
\$100,000,000 or more.....	317	152,776,845	317	145,698,339	312	126,423,232	248	15,286,536
Operating foundations								
Total.....	4,708	25,849,268	3,389	18,157,406	1,619	14,566,233	765	2,425,909
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	1,977	54,290	1,043	28,228	*299	*7,151	*146	*3,478
\$100,000 under \$1,000,000.....	1,574	619,988	1,297	329,454	510	129,821	*146	*14,805
\$1,000,000 under \$10,000,000.....	907	2,820,194	803	1,724,946	598	1,158,488	303	182,859
\$10,000,000 under \$25,000,000.....	144	2,216,671	139	1,493,162	109	1,062,380	90	211,539
\$25,000,000 under \$50,000,000.....	45	1,638,652	45	1,148,947	44	801,018	33	168,520
\$50,000,000 under \$100,000,000.....	30	2,176,291	30	1,784,084	30	1,353,790	21	284,112
\$100,000,000 or more.....	31	16,323,181	31	11,648,586	30	10,053,586	26	1,560,597
Grantmaking foundations								
Total.....	40,250	272,815,078	36,819	256,837,769	28,228	216,729,215	13,127	31,347,933
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	10,466	348,878	7,706	271,160	3,407	122,916	984	23,110
\$100,000 under \$1,000,000.....	16,165	6,473,924	15,602	5,941,122	12,325	4,236,674	4,605	789,694
\$1,000,000 under \$10,000,000.....	10,706	33,538,928	10,602	31,669,281	9,705	24,970,626	5,542	4,750,467
\$10,000,000 under \$25,000,000.....	1,638	25,587,584	1,634	24,373,089	1,558	19,709,055	1,061	3,350,241
\$25,000,000 under \$50,000,000.....	613	21,185,645	613	20,110,801	583	16,133,626	422	2,726,054
\$50,000,000 under \$100,000,000.....	333	23,263,181	333	22,369,687	328	19,241,704	256	3,451,173
\$100,000,000 or more.....	329	162,416,938	329	152,102,629	323	132,314,613	257	16,257,194
Grantmaking-nonoperating foundations								
Total.....	38,046	257,221,839	35,107	246,043,604	27,449	207,500,056	12,806	29,712,698
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	9,555	322,217	7,174	257,381	3,290	119,753	911	20,591
\$100,000 under \$1,000,000.....	15,377	6,184,381	14,894	5,751,279	12,027	4,151,153	4,560	785,418
\$1,000,000 under \$10,000,000.....	10,313	32,434,877	10,240	30,843,927	9,437	24,428,259	5,417	4,687,694
\$10,000,000 under \$25,000,000.....	1,577	24,607,068	1,574	23,700,643	1,510	19,247,913	1,023	3,252,809
\$25,000,000 under \$50,000,000.....	594	20,486,654	594	19,605,577	564	15,790,818	406	2,623,258
\$50,000,000 under \$100,000,000.....	318	22,151,942	318	21,481,327	313	18,496,837	245	3,309,824
\$100,000,000 or more.....	313	151,034,701	313	144,403,469	308	125,265,323	244	15,033,105
Grantmaking-operating foundations								
Total.....	2,204	15,593,239	1,712	10,794,165	779	9,229,159	321	1,635,235
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	911	26,660	532	13,779	*116	*3,163	*73	*2,519
\$100,000 under \$1,000,000.....	788	289,543	708	189,842	298	85,521	*44	*4,276
\$1,000,000 under \$10,000,000.....	393	1,104,051	362	825,354	268	542,368	126	62,774
\$10,000,000 under \$25,000,000.....	61	980,517	60	672,445	48	461,142	38	97,432
\$25,000,000 under \$50,000,000.....	19	698,991	19	505,224	19	342,808	16	102,796
\$50,000,000 under \$100,000,000.....	15	1,111,239	15	888,360	15	744,867	11	141,348
\$100,000,000 or more.....	16	11,382,237	16	7,699,160	15	7,049,290	13	1,224,090

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 1.--All Domestic Private Foundations, 1996: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Investments in securities (fair market value)--continued				Net worth (book value)		Noncharitable-use assets	
	Corporate		Corporate					
	stock		bonds					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All foundations								
Total.....	27,055	171,621,311	12,551	20,785,294	49,593	224,496,995	49,851	245,286,965
Zero or unreported.....	--	--	--	--	*147	*-57,532	497	89,679
\$1 under \$100,000.....	2,904	87,059	1,094	27,939	15,227	351,186	15,154	467,610
\$100,000 under \$1,000,000.....	11,797	3,256,070	4,370	574,096	19,296	6,371,362	19,267	6,535,537
\$1,000,000 under \$10,000,000.....	9,528	18,270,150	5,174	3,066,941	11,818	28,602,903	11,828	31,616,234
\$10,000,000 under \$25,000,000.....	1,572	14,777,679	1,011	2,353,816	1,759	20,697,953	1,759	23,486,347
\$25,000,000 under \$50,000,000.....	579	12,074,942	405	1,888,677	648	16,708,823	649	19,399,576
\$50,000,000 under \$100,000,000.....	338	14,426,755	237	1,972,795	351	18,624,973	351	21,383,516
\$100,000,000 or more.....	336	108,728,655	260	10,901,030	348	133,197,327	348	142,308,467
Nonoperating foundations								
Total.....	25,827	160,852,672	11,826	19,413,608	44,957	203,774,271	45,245	229,451,741
Zero or unreported.....	--	--	--	--	*147	*-57,532	497	89,679
\$1 under \$100,000.....	2,788	84,851	1,057	26,474	13,323	302,063	13,249	429,178
\$100,000 under \$1,000,000.....	11,391	3,170,169	4,109	544,981	17,722	5,877,579	17,722	6,152,122
\$1,000,000 under \$10,000,000.....	9,019	17,442,363	4,893	2,919,099	10,910	26,442,396	10,920	29,917,432
\$10,000,000 under \$25,000,000.....	1,470	14,082,100	932	2,198,553	1,615	18,896,559	1,615	22,172,679
\$25,000,000 under \$50,000,000.....	543	11,562,663	378	1,768,458	603	15,533,566	604	18,444,317
\$50,000,000 under \$100,000,000.....	310	13,555,577	217	1,774,294	321	16,936,524	321	20,039,066
\$100,000,000 or more.....	307	100,954,949	240	10,181,747	317	119,843,114	317	132,207,270
Operating foundations								
Total.....	1,227	10,768,638	724	1,371,686	4,635	20,722,725	4,607	15,835,224
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*116	*2,209	*37	*1,465	1,904	49,122	1,904	38,432
\$100,000 under \$1,000,000.....	406	85,901	261	29,114	1,574	493,783	1,545	383,415
\$1,000,000 under \$10,000,000.....	509	827,787	281	147,841	907	2,160,507	907	1,698,802
\$10,000,000 under \$25,000,000.....	102	695,579	79	155,262	144	1,801,394	144	1,313,668
\$25,000,000 under \$50,000,000.....	36	512,279	27	120,219	45	1,175,257	45	955,259
\$50,000,000 under \$100,000,000.....	28	871,177	20	198,501	30	1,688,449	30	1,344,450
\$100,000,000 or more.....	29	7,773,706	20	719,283	31	13,354,213	31	10,101,197
Grantmaking foundations								
Total.....	24,605	165,962,695	11,523	19,418,587	40,209	213,587,813	40,601	235,592,375
Zero or unreported.....	--	--	--	--	*74	*-70,474	387	80,995
\$1 under \$100,000.....	2,489	76,245	838	23,562	10,357	257,450	10,430	395,184
\$100,000 under \$1,000,000.....	10,483	2,906,444	3,946	540,536	16,165	5,433,540	16,165	5,891,657
\$1,000,000 under \$10,000,000.....	8,954	17,261,568	4,935	2,958,591	10,701	26,324,723	10,706	29,634,547
\$10,000,000 under \$25,000,000.....	1,485	14,159,415	945	2,199,399	1,638	19,299,230	1,638	22,356,950
\$25,000,000 under \$50,000,000.....	553	11,655,233	384	1,752,339	612	15,788,440	613	18,574,420
\$50,000,000 under \$100,000,000.....	323	13,964,888	227	1,825,644	333	17,781,132	333	20,761,746
\$100,000,000 or more.....	318	105,938,903	248	10,118,516	329	128,773,771	329	137,896,875
Grantmaking-nonoperating foundations								
Total.....	23,983	159,110,087	11,143	18,677,270	38,005	199,804,272	38,397	225,953,707
Zero or unreported.....	--	--	--	--	*74	*-70,474	387	80,995
\$1 under \$100,000.....	2,445	75,600	838	23,562	9,446	233,378	9,519	375,646
\$100,000 under \$1,000,000.....	10,230	2,849,138	3,758	516,597	15,377	5,192,261	15,377	5,672,842
\$1,000,000 under \$10,000,000.....	8,717	16,861,395	4,804	2,879,170	10,308	25,398,030	10,313	28,872,107
\$10,000,000 under \$25,000,000.....	1,442	13,847,939	916	2,147,165	1,577	18,488,414	1,577	21,827,066
\$25,000,000 under \$50,000,000.....	538	11,446,800	375	1,720,760	593	15,260,206	594	18,195,741
\$50,000,000 under \$100,000,000.....	308	13,486,409	215	1,700,603	318	16,814,210	318	19,962,619
\$100,000,000 or more.....	303	100,542,805	237	9,689,413	313	118,488,247	313	130,966,691
Grantmaking-operating foundations								
Total.....	622	6,852,608	380	741,317	2,204	13,783,541	2,204	9,638,668
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*43	*644	--	--	911	24,072	911	19,538
\$100,000 under \$1,000,000.....	253	57,306	188	23,939	788	241,279	788	218,816
\$1,000,000 under \$10,000,000.....	237	400,173	131	79,421	393	926,692	393	762,440
\$10,000,000 under \$25,000,000.....	43	311,476	29	52,234	61	810,816	61	529,884
\$25,000,000 under \$50,000,000.....	15	208,432	9	31,579	19	528,235	19	378,679
\$50,000,000 under \$100,000,000.....	15	478,479	12	125,040	15	966,922	15	799,127
\$100,000,000 or more.....	15	5,396,097	11	429,103	16	10,285,525	16	6,930,184

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 1.--All Domestic Private Foundations, 1996: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Minimum investment return		Distributable amount		Qualifying distributions		Undistributed income for 1996		Excess distributions carryover to 1997	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All foundations										
Total.....	49,533	12,196,510	44,634	11,175,284	46,084	17,850,017	14,724	3,030,490	30,509	19,481,851
Zero or unreported.....	497	4,484	497	4,386	796	203,850	--	--	832	934,538
\$1 under \$100,000.....	14,862	21,257	12,811	17,902	12,738	508,366	2,845	2,790	10,185	1,440,832
\$100,000 under \$1,000,000.....	19,241	320,836	17,591	294,911	18,051	1,067,716	6,041	68,264	11,601	2,366,863
\$1,000,000 under \$10,000,000.....	11,828	1,565,732	10,884	1,446,215	11,426	3,107,185	4,551	386,584	6,329	5,649,364
\$10,000,000 under \$25,000,000.....	1,759	1,166,614	1,612	1,076,322	1,735	1,901,689	731	308,490	878	2,744,016
\$25,000,000 under \$50,000,000.....	649	965,218	602	919,309	643	1,556,448	247	246,129	356	2,256,135
\$50,000,000 under \$100,000,000.....	351	1,067,693	321	970,489	349	1,319,595	152	318,153	169	1,343,879
\$100,000,000 or more.....	348	7,084,676	317	6,445,750	347	8,185,168	158	1,700,079	159	2,746,224
Nonoperating foundations										
Total.....	45,026	11,404,975	44,634	11,175,284	41,819	15,831,911	14,724	3,030,490	30,509	19,481,851
Zero or unreported.....	497	4,484	497	4,386	796	203,850	--	--	832	934,538
\$1 under \$100,000.....	13,030	19,343	12,811	17,902	11,023	466,766	2,845	2,790	10,185	1,440,832
\$100,000 under \$1,000,000.....	17,722	301,673	17,591	294,911	16,615	907,570	6,041	68,264	11,601	2,366,863
\$1,000,000 under \$10,000,000.....	10,920	1,480,837	10,884	1,446,215	10,557	2,764,739	4,551	386,584	6,329	5,649,364
\$10,000,000 under \$25,000,000.....	1,615	1,100,991	1,612	1,076,322	1,596	1,690,508	731	308,490	878	2,744,016
\$25,000,000 under \$50,000,000.....	604	917,455	602	919,309	598	1,450,270	247	246,129	356	2,256,135
\$50,000,000 under \$100,000,000.....	321	1,000,575	321	970,489	319	1,165,869	152	318,153	169	1,343,879
\$100,000,000 or more.....	317	6,579,616	317	6,445,750	316	7,182,338	158	1,700,079	159	2,746,224
Operating foundations										
Total.....	4,508	791,535	N/A	N/A	4,265	2,018,106	N/A	N/A	N/A	N/A
Zero or unreported.....	--	--	N/A	N/A	--	--	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	1,831	1,914	N/A	N/A	1,715	41,600	N/A	N/A	N/A	N/A
\$100,000 under \$1,000,000.....	1,519	19,163	N/A	N/A	1,436	160,146	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	907	84,895	N/A	N/A	869	342,446	N/A	N/A	N/A	N/A
\$10,000,000 under \$25,000,000.....	144	65,623	N/A	N/A	139	211,181	N/A	N/A	N/A	N/A
\$25,000,000 under \$50,000,000.....	45	47,763	N/A	N/A	45	106,177	N/A	N/A	N/A	N/A
\$50,000,000 under \$100,000,000.....	30	67,118	N/A	N/A	30	153,726	N/A	N/A	N/A	N/A
\$100,000,000 or more.....	31	505,060	N/A	N/A	31	1,002,830	N/A	N/A	N/A	N/A
Grantmaking foundations										
Total.....	40,491	11,763,107	38,157	11,049,006	40,863	16,886,730	11,367	2,965,138	27,221	18,254,782
Zero or unreported.....	387	4,050	387	3,958	613	202,867	--	--	613	606,644
\$1 under \$100,000.....	10,320	17,750	9,373	15,401	10,466	476,987	1,210	1,429	8,309	1,321,207
\$100,000 under \$1,000,000.....	16,165	292,675	15,300	275,174	16,165	919,937	4,744	58,512	10,618	2,142,117
\$1,000,000 under \$10,000,000.....	10,706	1,479,469	10,298	1,406,449	10,706	2,818,918	4,154	368,156	6,145	5,252,792
\$10,000,000 under \$25,000,000.....	1,638	1,112,440	1,577	1,062,036	1,638	1,738,691	712	301,789	860	2,709,770
\$25,000,000 under \$50,000,000.....	613	926,350	592	904,849	613	1,483,908	240	239,921	353	2,249,826
\$50,000,000 under \$100,000,000.....	333	1,036,605	318	966,717	333	1,223,317	151	317,505	167	1,228,097
\$100,000,000 or more.....	329	6,893,770	313	6,414,421	329	8,022,105	156	1,677,827	157	2,744,330
Grantmaking-nonoperating foundations										
Total.....	38,324	11,281,286	38,157	11,049,006	38,659	15,655,264	11,367	2,965,138	27,221	18,254,782
Zero or unreported.....	387	4,050	387	3,958	613	202,867	--	--	613	606,644
\$1 under \$100,000.....	9,446	16,780	9,373	15,401	9,555	448,216	1,210	1,429	8,309	1,321,207
\$100,000 under \$1,000,000.....	15,377	281,735	15,300	275,174	15,377	836,152	4,744	58,512	10,618	2,142,117
\$1,000,000 under \$10,000,000.....	10,313	1,441,346	10,298	1,406,449	10,313	2,706,022	4,154	368,156	6,145	5,252,792
\$10,000,000 under \$25,000,000.....	1,577	1,085,945	1,577	1,062,036	1,577	1,679,821	712	301,789	860	2,709,770
\$25,000,000 under \$50,000,000.....	594	907,416	592	904,849	594	1,447,608	240	239,921	353	2,249,826
\$50,000,000 under \$100,000,000.....	318	996,753	318	966,717	318	1,159,226	151	317,505	167	1,228,097
\$100,000,000 or more.....	313	6,547,261	313	6,414,421	313	7,175,351	156	1,677,827	157	2,744,330
Grantmaking-operating foundations										
Total.....	2,167	481,821	N/A	N/A	2,204	1,231,466	N/A	N/A	N/A	N/A
Zero or unreported.....	--	--	N/A	N/A	--	--	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	875	969	N/A	N/A	911	28,771	N/A	N/A	N/A	N/A
\$100,000 under \$1,000,000.....	788	10,941	N/A	N/A	788	83,785	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	393	38,122	N/A	N/A	393	112,896	N/A	N/A	N/A	N/A
\$10,000,000 under \$25,000,000.....	61	26,494	N/A	N/A	61	58,870	N/A	N/A	N/A	N/A
\$25,000,000 under \$50,000,000.....	19	18,934	N/A	N/A	19	36,299	N/A	N/A	N/A	N/A
\$50,000,000 under \$100,000,000.....	15	39,852	N/A	N/A	15	64,090	N/A	N/A	N/A	N/A
\$100,000,000 or more.....	16	346,509	N/A	N/A	16	846,754	N/A	N/A	N/A	N/A

N/A--Not applicable.

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

¹ The data shown in column 13 may be negative due to reported negative revenue amounts or to reported expenses in excess of revenue.

² The data shown in columns 18 and 19 are based on the amount of contributions, gifts, and grants that private foundations actually disbursed for charitable purposes for 1996 using the cash receipt and disbursement method of accounting. These amounts differ somewhat from those reported as contributions, gifts, and grants paid shown in the income statement (Table 5) because private foundations may use either the cash disbursement or the accrual method of accounting.

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

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 2.--All Domestic Private Foundations, 1997: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Number of returns	Total revenue		Selected sources of revenue					
		Number of returns	Amount	Contributions, gifts, and grants received		Dividends and interest from securities		Net gain (or loss) from sales of assets	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All foundations									
Total.....	55,113	53,884	55,459,904	28,870	20,223,968	38,197	8,295,218	28,777	23,538,174
Zero or unreported.....	1,337	1,116	52,518	700	43,335	*232	*1,604	*121	*3,206
\$1 under \$100,000.....	15,454	14,533	607,494	9,042	574,992	5,454	11,307	2,727	-1,121
\$100,000 under \$1,000,000.....	20,643	20,566	2,727,219	10,479	1,932,585	16,310	219,065	11,423	380,710
\$1,000,000 under \$10,000,000.....	14,059	14,053	10,151,245	6,949	5,434,174	12,747	1,154,987	11,237	2,877,792
\$10,000,000 under \$25,000,000.....	2,028	2,025	5,901,234	968	2,533,217	1,918	821,469	1,797	2,073,939
\$25,000,000 under \$50,000,000.....	764	763	4,920,438	361	2,146,495	727	681,924	696	1,704,076
\$50,000,000 under \$100,000,000.....	420	420	5,119,086	189	1,909,981	408	776,281	389	2,147,560
\$100,000,000 or more.....	407	407	25,980,671	181	5,649,189	401	4,628,580	386	14,352,012
Nonoperating foundations									
Total.....	50,541	49,560	51,029,987	25,734	18,645,536	36,472	7,810,069	27,542	21,884,722
Zero or unreported.....	1,190	969	38,582	590	31,136	*232	*1,604	*121	*3,206
\$1 under \$100,000.....	13,796	13,096	529,183	7,974	499,974	5,233	10,742	2,653	-1,158
\$100,000 under \$1,000,000.....	19,103	19,052	2,390,493	9,498	1,682,790	15,628	208,040	10,965	382,752
\$1,000,000 under \$10,000,000.....	13,111	13,106	9,447,145	6,203	5,014,086	12,161	1,108,362	10,758	2,769,251
\$10,000,000 under \$25,000,000.....	1,863	1,860	5,342,740	834	2,292,690	1,784	773,719	1,673	1,979,581
\$25,000,000 under \$50,000,000.....	715	714	4,626,750	320	2,013,175	683	651,674	654	1,643,300
\$50,000,000 under \$100,000,000.....	392	392	4,710,405	166	1,769,880	384	728,928	365	1,967,923
\$100,000,000 or more.....	371	371	23,944,690	150	5,341,805	367	4,327,001	353	13,139,867
Operating foundations									
Total.....	4,572	4,325	4,429,917	3,136	1,578,432	1,724	485,149	1,235	1,653,452
Zero or unreported.....	*147	*147	*13,936	*111	*12,200	--	--	--	--
\$1 under \$100,000.....	1,658	1,437	78,312	1,069	75,018	*221	*566	*74	*37
\$100,000 under \$1,000,000.....	1,541	1,515	336,726	981	249,795	682	11,024	459	-2,042
\$1,000,000 under \$10,000,000.....	947	947	704,100	747	420,088	585	46,626	480	108,540
\$10,000,000 under \$25,000,000.....	165	165	558,494	134	240,527	134	47,751	124	94,358
\$25,000,000 under \$50,000,000.....	49	49	293,688	41	133,320	44	30,251	42	60,776
\$50,000,000 under \$100,000,000.....	28	28	408,681	23	140,102	24	47,354	24	179,637
\$100,000,000 or more.....	36	36	2,035,981	31	307,384	34	301,578	33	1,212,145
Grantmaking foundations									
Total.....	44,577	44,218	50,953,500	22,007	17,284,869	34,420	8,075,224	26,494	22,847,059
Zero or unreported.....	785	711	35,596	332	28,345	*232	*1,604	*121	*3,206
\$1 under \$100,000.....	10,318	10,097	515,558	6,117	496,541	4,348	9,666	2,211	-1,932
\$100,000 under \$1,000,000.....	17,467	17,404	2,122,083	8,178	1,454,063	14,669	205,339	10,499	353,184
\$1,000,000 under \$10,000,000.....	12,627	12,627	8,621,562	5,871	4,437,283	11,904	1,102,896	10,556	2,655,306
\$10,000,000 under \$25,000,000.....	1,877	1,875	5,311,896	853	2,221,500	1,806	782,348	1,703	1,991,342
\$25,000,000 under \$50,000,000.....	723	723	4,442,740	329	1,805,563	692	649,708	663	1,654,110
\$50,000,000 under \$100,000,000.....	391	391	4,560,636	161	1,547,437	383	749,425	369	2,010,959
\$100,000,000 or more.....	390	390	25,343,430	166	5,294,137	385	4,574,239	372	14,180,884
Grantmaking-nonoperating foundations									
Total.....	42,337	42,040	47,953,815	20,561	16,228,750	33,458	7,733,355	25,840	21,539,196
Zero or unreported.....	748	674	34,922	295	27,671	*232	*1,604	*121	*3,206
\$1 under \$100,000.....	9,470	9,286	464,401	5,601	447,329	4,201	9,294	2,211	-1,932
\$100,000 under \$1,000,000.....	16,600	16,563	1,952,956	7,668	1,302,990	14,258	196,622	10,178	357,328
\$1,000,000 under \$10,000,000.....	12,261	12,261	8,267,099	5,590	4,212,807	11,608	1,079,580	10,322	2,585,544
\$10,000,000 under \$25,000,000.....	1,811	1,809	5,047,690	799	2,062,166	1,751	763,990	1,652	1,943,005
\$25,000,000 under \$50,000,000.....	700	700	4,287,645	308	1,717,181	671	636,302	644	1,624,039
\$50,000,000 under \$100,000,000.....	378	378	4,304,823	152	1,450,957	372	724,897	359	1,898,187
\$100,000,000 or more.....	369	369	23,594,278	148	5,007,650	365	4,321,067	352	13,129,818
Grantmaking-operating foundations									
Total.....	2,240	2,178	2,999,686	1,446	1,056,119	962	341,869	655	1,307,863
Zero or unreported.....	*37	*37	*674	*37	*674	--	--	--	--
\$1 under \$100,000.....	848	811	51,157	516	49,212	*147	*372	--	--
\$100,000 under \$1,000,000.....	867	841	169,127	510	151,073	411	8,718	322	-4,144
\$1,000,000 under \$10,000,000.....	366	366	354,464	281	224,477	297	23,316	233	69,761
\$10,000,000 under \$25,000,000.....	66	66	264,206	54	159,334	55	18,358	51	48,337
\$25,000,000 under \$50,000,000.....	23	23	155,095	21	88,382	21	13,406	19	30,071
\$50,000,000 under \$100,000,000.....	13	13	255,812	9	96,480	11	24,528	10	112,772
\$100,000,000 or more.....	21	21	1,749,151	18	286,487	20	253,172	20	1,051,066

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 2.--All Domestic Private Foundations, 1997: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Total expenses		Excess of revenue (less loss) over expenses ¹		Net investment income		Disbursements for exempt purposes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All foundations								
Total.....	52,921	22,413,587	53,913	33,046,317	47,343	34,801,242	49,478	19,076,388
Zero or unreported.....	1,264	87,392	969	-34,874	416	6,548	1,006	77,729
\$1 under \$100,000.....	14,128	642,867	14,754	-35,373	10,613	39,270	12,308	607,024
\$100,000 under \$1,000,000.....	20,084	1,371,376	20,546	1,355,842	19,153	958,415	19,120	1,189,249
\$1,000,000 under \$10,000,000.....	13,849	3,916,401	14,027	6,234,844	13,579	4,844,994	13,473	3,233,011
\$10,000,000 under \$25,000,000.....	2,016	2,514,661	2,027	3,386,573	1,999	3,345,514	1,996	2,184,370
\$25,000,000 under \$50,000,000.....	761	1,977,206	763	2,943,232	759	2,771,427	759	1,715,297
\$50,000,000 under \$100,000,000.....	412	1,836,102	420	3,282,983	417	3,293,580	411	1,561,016
\$100,000,000 or more.....	407	10,067,582	407	15,913,089	407	19,541,494	406	8,508,692
Nonoperating foundations								
Total.....	48,527	19,989,943	49,588	31,040,043	44,032	32,389,808	45,542	17,231,192
Zero or unreported.....	1,116	72,998	858	-34,416	416	6,548	932	65,529
\$1 under \$100,000.....	12,617	558,867	13,280	-29,685	9,692	37,780	10,908	526,833
\$100,000 under \$1,000,000.....	18,558	946,362	19,020	1,444,131	17,818	924,248	17,781	862,563
\$1,000,000 under \$10,000,000.....	12,917	3,528,196	13,090	5,918,949	12,792	4,678,392	12,616	2,951,434
\$10,000,000 under \$25,000,000.....	1,852	2,202,154	1,862	3,140,585	1,841	3,185,572	1,840	1,958,737
\$25,000,000 under \$50,000,000.....	712	1,793,323	714	2,833,427	712	2,654,483	712	1,568,704
\$50,000,000 under \$100,000,000.....	384	1,683,763	392	3,026,642	390	3,055,354	383	1,451,868
\$100,000,000 or more.....	371	9,204,281	371	14,740,409	371	17,847,431	370	7,845,524
Operating foundations								
Total.....	4,393	2,423,644	4,326	2,006,273	3,311	2,411,435	3,936	1,845,196
Zero or unreported.....	*147	*14,394	*111	*-458	--	--	*74	*12,199
\$1 under \$100,000.....	1,511	84,000	1,474	-5,688	921	1,490	1,400	80,191
\$100,000 under \$1,000,000.....	1,527	425,014	1,527	-88,288	1,335	34,168	1,338	326,686
\$1,000,000 under \$10,000,000.....	931	388,205	937	315,895	787	166,602	857	281,578
\$10,000,000 under \$25,000,000.....	164	312,506	165	245,988	158	159,942	156	225,633
\$25,000,000 under \$50,000,000.....	49	183,883	49	109,804	47	116,944	47	146,593
\$50,000,000 under \$100,000,000.....	28	152,339	28	256,342	27	238,226	28	109,148
\$100,000,000 or more.....	36	863,301	36	1,172,680	36	1,694,064	36	663,168
Grantmaking foundations								
Total.....	44,577	21,169,109	44,212	29,784,391	41,130	33,671,713	44,577	18,421,325
Zero or unreported.....	785	68,211	674	-32,615	416	6,548	785	65,939
\$1 under \$100,000.....	10,318	584,986	10,097	-69,428	8,070	30,688	10,318	571,932
\$100,000 under \$1,000,000.....	17,467	1,195,819	17,438	926,263	16,861	890,859	17,467	1,099,959
\$1,000,000 under \$10,000,000.....	12,627	3,462,227	12,622	5,159,335	12,419	4,472,107	12,627	3,066,721
\$10,000,000 under \$25,000,000.....	1,877	2,308,688	1,877	3,003,208	1,862	3,177,607	1,877	2,050,359
\$25,000,000 under \$50,000,000.....	723	1,901,869	723	2,540,871	722	2,671,548	723	1,664,496
\$50,000,000 under \$100,000,000.....	391	1,740,714	391	2,819,922	390	3,122,621	391	1,498,320
\$100,000,000 or more.....	390	9,906,595	390	15,436,835	390	19,299,735	390	8,403,600
Grantmaking-nonoperating foundations								
Total.....	42,337	19,583,665	42,009	28,370,149	39,344	31,807,085	42,337	17,104,571
Zero or unreported.....	748	67,537	637	-32,615	416	6,548	748	65,265
\$1 under \$100,000.....	9,470	522,855	9,286	-58,454	7,481	29,804	9,470	513,075
\$100,000 under \$1,000,000.....	16,600	886,375	16,571	1,066,580	16,100	862,651	16,600	817,655
\$1,000,000 under \$10,000,000.....	12,261	3,282,993	12,256	4,984,105	12,101	4,383,667	12,261	2,915,189
\$10,000,000 under \$25,000,000.....	1,811	2,177,767	1,811	2,869,923	1,800	3,106,845	1,811	1,949,055
\$25,000,000 under \$50,000,000.....	700	1,779,502	700	2,508,142	700	2,604,184	700	1,558,223
\$50,000,000 under \$100,000,000.....	378	1,667,369	378	2,637,455	377	2,981,489	378	1,444,050
\$100,000,000 or more.....	369	9,199,267	369	14,395,011	369	17,831,897	369	7,842,060
Grantmaking-operating foundations								
Total.....	2,240	1,585,443	2,204	1,414,242	1,786	1,864,628	2,240	1,316,754
Zero or unreported.....	*37	*675	*37	*()	--	--	*37	*675
\$1 under \$100,000.....	848	62,131	811	-10,974	590	885	848	58,857
\$100,000 under \$1,000,000.....	867	309,444	867	-140,317	761	28,208	867	282,305
\$1,000,000 under \$10,000,000.....	366	179,234	366	175,230	318	88,440	366	151,531
\$10,000,000 under \$25,000,000.....	66	130,921	66	133,285	62	70,762	66	101,305
\$25,000,000 under \$50,000,000.....	23	122,367	23	32,729	22	67,364	23	106,273
\$50,000,000 under \$100,000,000.....	13	73,346	13	182,467	13	141,132	13	54,269
\$100,000,000 or more.....	21	707,328	21	1,041,824	21	1,467,838	21	561,540

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 2.--All Domestic Private Foundations, 1997: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Contributions, gifts, and grants paid ²		Excise tax on net investment income		Total assets (book value)		Total investment assets (book value)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All foundations								
Total.....	44,577	16,420,991	45,032	501,864	53,934	280,920,320	47,588	262,211,013
Zero or unreported.....	785	64,930	*306	*101	*158	*40,272	*158	*39,649
\$1 under \$100,000.....	10,318	537,213	9,176	647	15,454	472,609	10,516	371,819
\$100,000 under \$1,000,000.....	17,467	965,989	18,742	14,970	20,643	7,061,889	19,495	6,092,836
\$1,000,000 under \$10,000,000.....	12,627	2,822,826	13,342	78,391	14,059	34,376,381	13,809	31,472,105
\$10,000,000 under \$25,000,000.....	1,877	1,907,033	1,941	51,522	2,028	24,346,431	2,019	22,595,983
\$25,000,000 under \$50,000,000.....	723	1,534,139	733	42,835	764	20,493,926	763	19,188,393
\$50,000,000 under \$100,000,000.....	391	1,363,113	405	49,921	420	22,512,170	420	21,453,940
\$100,000,000 or more.....	390	7,225,748	388	263,477	407	171,616,642	407	160,996,288
Nonoperating foundations								
Total.....	42,337	15,855,040	42,445	487,295	49,509	256,409,270	44,196	242,989,196
Zero or unreported.....	748	64,276	*306	*101	*158	*40,272	*158	*39,649
\$1 under \$100,000.....	9,470	499,125	8,476	629	13,796	421,541	9,595	339,318
\$100,000 under \$1,000,000.....	16,600	778,630	17,623	14,580	19,103	6,462,134	18,120	5,781,603
\$1,000,000 under \$10,000,000.....	12,261	2,790,943	12,740	76,205	13,111	31,810,863	12,990	29,932,627
\$10,000,000 under \$25,000,000.....	1,811	1,846,432	1,833	49,799	1,863	22,047,552	1,856	20,984,620
\$25,000,000 under \$50,000,000.....	700	1,460,995	708	41,621	715	18,910,111	714	18,051,514
\$50,000,000 under \$100,000,000.....	378	1,356,101	389	46,888	392	20,662,409	392	20,007,511
\$100,000,000 or more.....	369	7,058,537	371	257,472	371	156,054,387	371	147,852,353
Operating foundations								
Total.....	2,240	565,952	2,587	14,568	4,424	24,511,051	3,392	19,221,817
Zero or unreported.....	*37	*654	--	--	--	--	--	--
\$1 under \$100,000.....	848	38,088	700	18	1,658	51,068	921	32,500
\$100,000 under \$1,000,000.....	867	187,359	1,119	391	1,541	599,755	1,375	311,233
\$1,000,000 under \$10,000,000.....	366	31,883	602	2,186	947	2,565,518	819	1,539,478
\$10,000,000 under \$25,000,000.....	66	60,600	108	1,723	165	2,298,879	163	1,611,363
\$25,000,000 under \$50,000,000.....	23	73,144	25	1,214	49	1,583,815	49	1,136,879
\$50,000,000 under \$100,000,000.....	13	7,013	16	3,033	28	1,849,761	28	1,446,429
\$100,000,000 or more.....	21	167,211	17	6,005	36	15,562,255	36	13,143,935
Grantmaking foundations								
Total.....	44,577	16,420,991	39,733	487,087	43,914	269,226,680	40,554	253,385,651
Zero or unreported.....	785	64,930	*306	*101	*121	*27,359	*121	*27,359
\$1 under \$100,000.....	10,318	537,213	7,075	485	10,318	330,115	7,702	265,040
\$100,000 under \$1,000,000.....	17,467	965,989	16,666	13,727	17,467	6,024,059	16,815	5,437,043
\$1,000,000 under \$10,000,000.....	12,627	2,822,826	12,367	71,896	12,627	31,017,974	12,542	29,189,588
\$10,000,000 under \$25,000,000.....	1,877	1,907,033	1,840	49,142	1,877	22,410,253	1,871	21,176,706
\$25,000,000 under \$50,000,000.....	723	1,534,139	711	41,534	723	19,303,784	722	18,288,243
\$50,000,000 under \$100,000,000.....	391	1,363,113	387	48,346	391	21,048,536	391	20,221,443
\$100,000,000 or more.....	390	7,225,748	381	261,857	390	169,064,601	390	158,780,229
Grantmaking-nonoperating foundations								
Total.....	42,337	15,855,040	38,156	476,597	41,711	251,708,570	38,654	239,104,143
Zero or unreported.....	748	64,276	*306	*101	*121	*27,359	*121	*27,359
\$1 under \$100,000.....	9,470	499,125	6,596	474	9,470	302,775	7,075	245,391
\$100,000 under \$1,000,000.....	16,600	778,630	15,959	13,396	16,600	5,700,963	16,003	5,234,461
\$1,000,000 under \$10,000,000.....	12,261	2,790,943	12,059	70,402	12,261	30,018,872	12,203	28,516,187
\$10,000,000 under \$25,000,000.....	1,811	1,846,432	1,793	48,264	1,811	21,450,433	1,806	20,499,622
\$25,000,000 under \$50,000,000.....	700	1,460,995	697	40,713	700	18,522,444	699	17,686,395
\$50,000,000 under \$100,000,000.....	378	1,356,101	377	45,942	378	20,130,140	378	19,524,433
\$100,000,000 or more.....	369	7,058,537	369	257,305	369	155,555,584	369	147,370,296
Grantmaking-operating foundations								
Total.....	2,240	565,952	1,576	10,490	2,204	17,518,110	1,900	14,281,508
Zero or unreported.....	*37	*654	--	--	--	--	--	--
\$1 under \$100,000.....	848	38,088	479	11	848	27,340	626	19,649
\$100,000 under \$1,000,000.....	867	187,359	707	331	867	323,096	813	202,582
\$1,000,000 under \$10,000,000.....	366	31,883	307	1,493	366	999,102	339	673,401
\$10,000,000 under \$25,000,000.....	66	60,600	47	877	66	959,819	65	677,084
\$25,000,000 under \$50,000,000.....	23	73,144	14	821	23	781,341	23	601,848
\$50,000,000 under \$100,000,000.....	13	7,013	10	2,404	13	918,397	13	697,010
\$100,000,000 or more.....	21	167,211	12	4,552	21	13,509,017	21	11,409,934

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 2.--All Domestic Private Foundations, 1997: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Investments in securities (book value)							
	Total		Government obligations		Corporate stock		Corporate bonds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All foundations								
Total.....	35,574	216,268,094	15,099	37,082,670	31,247	151,204,377	14,206	27,981,047
Zero or unreported.....	*11	*23,834	--	--	*11	*23,834	--	--
\$1 under \$100,000.....	4,385	146,614	1,179	25,914	3,280	91,056	1,179	29,644
\$100,000 under \$1,000,000.....	15,099	3,978,388	5,046	775,288	12,911	2,599,651	4,764	603,449
\$1,000,000 under \$10,000,000.....	12,648	23,903,366	6,548	5,221,775	11,747	15,146,987	6,038	3,534,604
\$10,000,000 under \$25,000,000.....	1,904	17,505,967	1,228	3,786,609	1,810	10,945,973	1,165	2,773,385
\$25,000,000 under \$50,000,000.....	722	15,004,219	500	3,210,681	700	9,522,875	474	2,270,663
\$50,000,000 under \$100,000,000.....	405	17,156,843	291	3,714,624	398	10,946,871	282	2,495,348
\$100,000,000 or more.....	400	138,548,864	307	20,347,780	390	101,927,130	303	16,273,955
Nonoperating foundations								
Total.....	33,976	201,705,086	14,443	34,406,720	29,937	141,189,361	13,562	26,109,005
Zero or unreported.....	*11	*23,834	--	--	*11	*23,834	--	--
\$1 under \$100,000.....	4,127	135,680	1,142	24,070	3,095	82,335	1,142	29,276
\$100,000 under \$1,000,000.....	14,561	3,863,439	4,898	753,423	12,492	2,530,916	4,573	579,101
\$1,000,000 under \$10,000,000.....	12,084	22,959,103	6,244	4,984,615	11,257	14,552,547	5,781	3,421,940
\$10,000,000 under \$25,000,000.....	1,773	16,348,605	1,135	3,527,842	1,691	10,242,238	1,081	2,578,525
\$25,000,000 under \$50,000,000.....	679	14,268,608	468	3,055,949	663	9,108,652	444	2,104,007
\$50,000,000 under \$100,000,000.....	377	16,110,834	273	3,457,010	371	10,350,689	263	2,303,135
\$100,000,000 or more.....	365	127,994,982	283	18,603,811	357	94,298,150	278	15,093,022
Operating foundations								
Total.....	1,598	14,563,008	656	2,675,951	1,310	10,015,016	643	1,872,042
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*258	*10,933	*37	*1,844	*184	*8,721	*37	*369
\$100,000 under \$1,000,000.....	539	114,949	*148	*21,866	419	68,736	191	24,348
\$1,000,000 under \$10,000,000.....	564	944,263	304	237,160	491	594,440	257	112,663
\$10,000,000 under \$25,000,000.....	131	1,157,362	93	258,766	119	703,735	84	194,860
\$25,000,000 under \$50,000,000.....	43	735,610	32	154,732	37	414,222	30	166,656
\$50,000,000 under \$100,000,000.....	28	1,046,009	18	257,614	27	596,182	19	192,213
\$100,000,000 or more.....	35	10,553,882	24	1,743,969	33	7,628,980	25	1,180,933
Grantmaking foundations								
Total.....	31,623	210,007,161	13,968	35,906,863	27,890	147,045,001	13,193	27,055,297
Zero or unreported.....	*11	*23,834	--	--	*11	*23,834	--	--
\$1 under \$100,000.....	3,390	113,912	995	22,397	2,506	65,178	1,032	26,337
\$100,000 under \$1,000,000.....	13,287	3,561,763	4,659	735,625	11,361	2,266,504	4,342	559,634
\$1,000,000 under \$10,000,000.....	11,704	22,551,589	6,123	4,922,735	10,898	14,226,651	5,721	3,402,203
\$10,000,000 under \$25,000,000.....	1,785	16,506,689	1,149	3,584,299	1,699	10,326,246	1,091	2,596,144
\$25,000,000 under \$50,000,000.....	686	14,338,040	477	3,121,582	668	9,100,813	453	2,115,646
\$50,000,000 under \$100,000,000.....	377	16,255,199	269	3,447,877	372	10,496,205	262	2,311,117
\$100,000,000 or more.....	383	136,656,135	297	20,072,350	375	100,539,570	292	16,044,216
Grantmaking-nonoperating foundations								
Total.....	30,715	199,027,823	13,627	33,973,033	27,205	139,266,056	12,865	25,788,734
Zero or unreported.....	*11	*23,834	--	--	*11	*23,834	--	--
\$1 under \$100,000.....	3,206	106,944	958	20,553	2,395	60,423	995	25,969
\$100,000 under \$1,000,000.....	12,939	3,490,585	4,553	719,327	11,119	2,230,302	4,231	540,956
\$1,000,000 under \$10,000,000.....	11,434	22,084,788	5,996	4,804,403	10,660	13,930,015	5,605	3,350,369
\$10,000,000 under \$25,000,000.....	1,732	16,028,529	1,115	3,478,520	1,654	10,019,224	1,064	2,530,785
\$25,000,000 under \$50,000,000.....	666	13,993,270	462	3,020,830	652	8,911,521	439	2,060,920
\$50,000,000 under \$100,000,000.....	364	15,781,952	261	3,339,573	359	10,223,018	254	2,219,362
\$100,000,000 or more.....	363	127,517,920	282	18,589,828	355	93,867,719	277	15,060,374
Grantmaking-operating foundations								
Total.....	908	10,979,338	341	1,933,831	685	7,778,945	328	1,266,562
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*184	*6,968	*37	*1,844	*111	*4,755	*37	*369
\$100,000 under \$1,000,000.....	347	71,178	*105	*16,298	242	36,202	*111	*18,677
\$1,000,000 under \$10,000,000.....	270	466,801	127	118,332	238	296,635	116	51,834
\$10,000,000 under \$25,000,000.....	53	478,160	34	105,779	45	307,022	27	65,359
\$25,000,000 under \$50,000,000.....	20	344,770	15	100,752	16	189,292	14	54,726
\$50,000,000 under \$100,000,000.....	13	473,247	8	108,304	13	273,187	8	91,755
\$100,000,000 or more.....	20	9,138,215	15	1,482,522	20	6,671,851	15	983,842

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 2.--All Domestic Private Foundations, 1997: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Total assets (fair market value)		Total investment assets (fair market value)		Investments in securities (fair market value)			
	Number of returns	Amount	Number of returns	Amount	Total		Government obligations	
					Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All foundations								
Total.....	53,775	342,688,539	47,409	323,004,223	35,520	272,412,404	15,111	38,512,297
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	15,454	483,008	10,480	381,650	4,348	176,680	1,179	27,443
\$100,000 under \$1,000,000.....	20,643	8,302,510	19,507	7,348,184	15,096	5,141,936	5,046	809,150
\$1,000,000 under \$10,000,000.....	14,059	43,815,841	13,814	40,711,275	12,642	32,659,474	6,558	5,449,832
\$10,000,000 under \$25,000,000.....	2,028	31,868,337	2,020	29,964,142	1,905	24,431,673	1,228	3,927,629
\$25,000,000 under \$50,000,000.....	764	26,936,697	762	25,555,485	722	20,885,159	500	3,320,521
\$50,000,000 under \$100,000,000.....	420	29,481,351	420	28,326,352	405	23,530,377	291	3,807,587
\$100,000,000 or more.....	407	201,800,796	407	190,717,133	401	165,587,105	308	21,170,135
Nonoperating foundations								
Total.....	49,351	314,368,030	44,017	300,693,393	33,921	256,081,437	14,454	35,721,339
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	13,796	431,245	9,558	348,941	4,090	165,564	1,142	25,597
\$100,000 under \$1,000,000.....	19,103	7,671,087	18,131	6,998,862	14,557	4,996,946	4,898	786,458
\$1,000,000 under \$10,000,000.....	13,111	40,814,989	12,995	38,859,693	12,078	31,447,859	6,254	5,203,518
\$10,000,000 under \$25,000,000.....	1,863	29,263,649	1,857	28,115,938	1,774	23,055,133	1,135	3,665,387
\$25,000,000 under \$50,000,000.....	715	25,118,605	713	24,225,936	679	20,024,591	468	3,158,028
\$50,000,000 under \$100,000,000.....	392	27,471,648	392	26,755,358	377	22,434,130	273	3,548,833
\$100,000,000 or more.....	371	183,596,807	371	175,388,664	365	153,957,214	283	19,333,517
Operating foundations								
Total.....	4,424	28,320,509	3,392	22,310,830	1,599	16,330,967	657	2,790,959
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	1,658	51,763	921	32,709	*258	*11,116	*37	*1,845
\$100,000 under \$1,000,000.....	1,541	631,423	1,375	349,322	539	144,989	*148	*22,692
\$1,000,000 under \$10,000,000.....	947	3,000,852	819	1,851,582	564	1,211,615	304	246,314
\$10,000,000 under \$25,000,000.....	165	2,604,688	163	1,848,204	131	1,376,540	93	262,242
\$25,000,000 under \$50,000,000.....	49	1,818,092	49	1,329,549	43	860,568	32	162,492
\$50,000,000 under \$100,000,000.....	28	2,009,702	28	1,570,995	28	1,096,248	18	258,755
\$100,000,000 or more.....	36	18,203,989	36	15,328,469	36	11,629,891	25	1,836,618
Grantmaking foundations								
Total.....	43,793	328,039,978	40,444	311,671,433	31,575	264,489,481	13,975	37,241,915
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	10,318	358,861	7,702	293,841	3,390	141,173	995	23,791
\$100,000 under \$1,000,000.....	17,467	7,152,643	16,826	6,574,806	13,258	4,622,205	4,659	768,645
\$1,000,000 under \$10,000,000.....	12,627	39,713,449	12,542	37,810,386	11,693	30,737,041	6,128	5,140,961
\$10,000,000 under \$25,000,000.....	1,877	29,593,402	1,872	28,242,770	1,786	23,147,836	1,149	3,722,953
\$25,000,000 under \$50,000,000.....	723	25,488,118	721	24,434,927	686	20,105,459	477	3,230,783
\$50,000,000 under \$100,000,000.....	391	27,594,097	391	26,694,544	377	22,334,288	269	3,539,944
\$100,000,000 or more.....	390	198,139,410	390	187,620,160	384	163,401,479	298	20,814,839
Grantmaking-nonoperating foundations								
Total.....	41,589	308,450,852	38,544	295,632,744	30,666	252,365,930	13,632	35,280,190
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	9,470	331,359	7,075	274,030	3,206	134,069	958	21,945
\$100,000 under \$1,000,000.....	16,600	6,803,192	16,014	6,347,155	12,911	4,526,402	4,553	751,680
\$1,000,000 under \$10,000,000.....	12,261	38,567,585	12,203	36,998,396	11,423	30,143,547	6,001	5,018,259
\$10,000,000 under \$25,000,000.....	1,811	28,495,398	1,807	27,464,362	1,733	22,579,437	1,115	3,615,376
\$25,000,000 under \$50,000,000.....	700	24,575,748	698	23,727,884	666	19,694,834	462	3,122,587
\$50,000,000 under \$100,000,000.....	378	26,610,058	378	25,942,959	364	21,836,136	261	3,430,809
\$100,000,000 or more.....	369	183,067,513	369	174,877,960	363	153,451,505	282	19,319,535
Grantmaking-operating foundations								
Total.....	2,204	19,589,126	1,900	16,038,689	909	12,123,550	342	1,961,725
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	848	27,502	626	19,811	*184	*7,104	*37	*1,845
\$100,000 under \$1,000,000.....	867	349,451	813	227,651	347	95,803	*105	*16,965
\$1,000,000 under \$10,000,000.....	366	1,145,864	339	811,991	270	593,494	127	122,703
\$10,000,000 under \$25,000,000.....	66	1,098,004	65	778,408	53	568,399	34	107,578
\$25,000,000 under \$50,000,000.....	23	912,370	23	707,044	20	410,625	15	108,195
\$50,000,000 under \$100,000,000.....	13	984,039	13	751,585	13	498,152	8	109,135
\$100,000,000 or more.....	21	15,071,896	21	12,742,200	21	9,949,974	16	1,495,304

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 2.--All Domestic Private Foundations, 1997: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

(All figures are estimates based on a sample--money amounts are in thousands dollars)

Type of foundation, size of fair market value of total assets	Investments in securities (fair market value)--continued				Net worth (book value)		Noncharitable-use assets	
	Corporate stock		Corporate bonds					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All foundations								
Total.....	31,231	205,327,426	14,063	28,572,681	53,980	271,483,701	54,314	297,356,032
Zero or unreported.....	--	--	--	--	*269	*36,680	637	65,056
\$1 under \$100,000.....	3,280	119,405	1,142	29,832	15,418	346,122	15,381	514,869
\$100,000 under \$1,000,000.....	12,908	3,702,588	4,687	630,197	20,629	6,879,730	20,629	7,313,300
\$1,000,000 under \$10,000,000.....	11,742	23,541,332	6,012	3,668,311	14,048	33,465,094	14,048	38,313,315
\$10,000,000 under \$25,000,000.....	1,811	17,639,774	1,162	2,864,270	2,026	23,634,855	2,028	28,056,132
\$25,000,000 under \$50,000,000.....	700	15,217,951	473	2,346,687	764	19,924,602	764	23,590,680
\$50,000,000 under \$100,000,000.....	399	17,185,324	282	2,537,466	420	21,969,319	420	26,101,047
\$100,000,000 or more.....	391	127,921,052	304	16,495,918	407	165,227,298	407	173,401,632
Nonoperating foundations								
Total.....	29,920	193,675,867	13,418	26,684,231	49,482	248,570,128	49,864	279,163,027
Zero or unreported.....	--	--	--	--	*195	*36,950	*600	*65,033
\$1 under \$100,000.....	3,095	110,503	1,106	29,463	13,759	295,949	13,722	469,772
\$100,000 under \$1,000,000.....	12,489	3,606,201	4,496	604,287	19,088	6,351,604	19,088	6,836,902
\$1,000,000 under \$10,000,000.....	11,252	22,690,395	5,755	3,553,946	13,100	31,148,373	13,111	36,601,447
\$10,000,000 under \$25,000,000.....	1,692	16,722,748	1,078	2,666,998	1,861	21,505,034	1,863	26,528,958
\$25,000,000 under \$50,000,000.....	663	14,688,260	443	2,178,303	715	18,560,809	715	22,571,524
\$50,000,000 under \$100,000,000.....	372	16,539,424	263	2,345,873	392	20,201,401	392	24,685,564
\$100,000,000 or more.....	357	119,318,337	278	15,305,360	371	150,470,010	371	161,403,826
Operating foundations								
Total.....	1,311	11,651,559	644	1,888,450	4,498	22,913,572	4,450	18,193,005
Zero or unreported.....	--	--	--	--	*74	*270	*37	*23
\$1 under \$100,000.....	*184	*8,902	*37	*369	1,658	50,174	1,658	45,097
\$100,000 under \$1,000,000.....	419	96,387	191	25,911	1,541	528,127	1,541	476,398
\$1,000,000 under \$10,000,000.....	491	850,937	257	114,364	947	2,316,721	937	1,711,869
\$10,000,000 under \$25,000,000.....	119	917,026	84	197,272	165	2,129,821	165	1,527,174
\$25,000,000 under \$50,000,000.....	37	529,691	30	168,384	49	1,363,793	49	1,019,156
\$50,000,000 under \$100,000,000.....	27	645,900	19	191,593	28	1,767,919	28	1,415,483
\$100,000,000 or more.....	34	8,602,715	26	1,190,558	36	14,757,288	36	11,997,806
Grantmaking foundations								
Total.....	27,853	199,613,902	13,087	27,633,664	43,912	261,090,065	44,393	288,311,950
Zero or unreported.....	--	--	--	--	*158	*24,041	600	65,056
\$1 under \$100,000.....	2,506	89,945	1,032	27,437	10,281	208,742	10,318	409,354
\$100,000 under \$1,000,000.....	11,332	3,268,458	4,264	585,103	17,467	5,937,335	17,467	6,554,677
\$1,000,000 under \$10,000,000.....	10,898	22,066,917	5,696	3,529,163	12,627	30,641,572	12,627	35,836,477
\$10,000,000 under \$25,000,000.....	1,700	16,740,508	1,088	2,684,375	1,875	21,913,132	1,877	26,635,328
\$25,000,000 under \$50,000,000.....	668	14,684,324	452	2,190,353	723	18,915,189	723	22,667,989
\$50,000,000 under \$100,000,000.....	373	16,442,484	262	2,351,860	391	20,622,552	391	24,914,553
\$100,000,000 or more.....	376	126,321,266	293	16,265,374	390	162,827,503	390	171,228,516
Grantmaking-nonoperating foundations								
Total.....	27,167	190,729,851	12,758	26,355,889	41,672	244,390,113	42,153	275,387,916
Zero or unreported.....	--	--	--	--	*121	*24,041	564	65,033
\$1 under \$100,000.....	2,395	85,055	995	27,068	9,434	181,509	9,470	384,639
\$100,000 under \$1,000,000.....	11,090	3,209,437	4,153	565,286	16,600	5,642,056	16,600	6,238,238
\$1,000,000 under \$10,000,000.....	10,660	21,648,033	5,580	3,477,255	12,261	29,664,073	12,261	35,054,791
\$10,000,000 under \$25,000,000.....	1,655	16,346,253	1,061	2,617,808	1,809	20,997,654	1,811	25,970,435
\$25,000,000 under \$50,000,000.....	652	14,437,231	438	2,135,016	700	18,180,871	700	22,189,389
\$50,000,000 under \$100,000,000.....	360	16,144,583	254	2,260,744	378	19,728,056	378	24,222,197
\$100,000,000 or more.....	355	118,859,258	277	15,272,712	369	149,971,853	369	161,263,193
Grantmaking-operating foundations								
Total.....	686	8,884,051	329	1,277,775	2,240	16,699,952	2,240	12,924,034
Zero or unreported.....	--	--	--	--	*37	*(3)	*37	*23
\$1 under \$100,000.....	*111	*4,890	*37	*369	848	27,234	848	24,715
\$100,000 under \$1,000,000.....	242	59,020	*111	*19,817	867	295,279	867	316,440
\$1,000,000 under \$10,000,000.....	238	418,884	116	51,908	366	977,499	366	781,685
\$10,000,000 under \$25,000,000.....	45	394,255	27	66,566	66	915,479	66	664,892
\$25,000,000 under \$50,000,000.....	16	247,093	14	55,337	23	734,317	23	478,600
\$50,000,000 under \$100,000,000.....	13	297,901	8	91,116	13	894,496	13	692,356
\$100,000,000 or more.....	21	7,462,008	16	992,662	21	12,855,649	21	9,965,323

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 2.--All Domestic Private Foundations, 1997: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of foundation, size of fair market value of total assets	Minimum investment return		Distributable amount		Qualifying distributions		Undistributed income for 1997		Excess distributions carryover to 1998	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All foundations										
Total.....	54,115	14,786,506	49,327	13,514,980	49,803	19,984,549	17,942	4,093,201	31,832	19,707,202
Zero or unreported.....	564	3,253	527	3,155	1,079	78,897	*11	*852	921	178,645
\$1 under \$100,000.....	15,307	24,946	13,428	22,204	12,418	620,489	3,368	3,459	10,134	2,001,239
\$100,000 under \$1,000,000.....	20,578	358,798	18,983	324,383	19,200	1,207,806	7,128	80,459	11,818	2,029,626
\$1,000,000 under \$10,000,000.....	14,048	1,891,993	13,054	1,741,427	13,526	3,310,130	5,858	491,439	7,211	5,119,913
\$10,000,000 under \$25,000,000.....	2,028	1,396,212	1,861	1,281,642	2,001	2,261,216	854	362,080	1,002	3,147,449
\$25,000,000 under \$50,000,000.....	764	1,175,868	713	1,102,678	760	1,787,830	329	312,599	383	2,480,826
\$50,000,000 under \$100,000,000.....	420	1,286,986	391	1,172,237	412	1,606,172	199	402,877	189	1,646,145
\$100,000,000 or more.....	407	8,648,451	371	7,867,254	406	9,112,009	196	2,439,435	174	3,103,361
Nonoperating foundations										
Total.....	49,665	13,896,511	49,327	13,514,980	45,750	17,726,919	17,942	4,093,201	31,832	19,707,202
Zero or unreported.....	527	3,252	527	3,155	969	66,698	*11	*852	921	178,645
\$1 under \$100,000.....	13,649	22,654	13,428	22,204	11,018	539,971	3,368	3,459	10,134	2,001,239
\$100,000 under \$1,000,000.....	19,037	335,106	18,983	324,383	17,821	871,909	7,128	80,459	11,818	2,029,626
\$1,000,000 under \$10,000,000.....	13,111	1,806,414	13,054	1,741,427	12,632	2,997,830	5,858	491,439	7,211	5,119,913
\$10,000,000 under \$25,000,000.....	1,863	1,320,769	1,861	1,281,642	1,843	1,986,998	854	362,080	1,002	3,147,449
\$25,000,000 under \$50,000,000.....	715	1,124,910	713	1,102,678	712	1,601,817	329	312,599	383	2,480,826
\$50,000,000 under \$100,000,000.....	392	1,216,212	391	1,172,237	384	1,463,269	199	402,877	189	1,646,145
\$100,000,000 or more.....	371	8,067,194	371	7,867,254	370	8,198,428	196	2,439,435	174	3,103,361
Operating foundations										
Total.....	4,450	889,996	N/A	N/A	4,053	2,257,630	N/A	N/A	N/A	N/A
Zero or unreported.....	*37	*1	N/A	N/A	*111	*12,199	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	1,658	2,292	N/A	N/A	1,400	80,519	N/A	N/A	N/A	N/A
\$100,000 under \$1,000,000.....	1,541	23,692	N/A	N/A	1,378	335,897	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	937	85,579	N/A	N/A	894	312,300	N/A	N/A	N/A	N/A
\$10,000,000 under \$25,000,000.....	165	75,444	N/A	N/A	158	274,218	N/A	N/A	N/A	N/A
\$25,000,000 under \$50,000,000.....	49	50,958	N/A	N/A	48	186,013	N/A	N/A	N/A	N/A
\$50,000,000 under \$100,000,000.....	28	70,774	N/A	N/A	28	142,903	N/A	N/A	N/A	N/A
\$100,000,000 or more.....	36	581,256	N/A	N/A	36	913,581	N/A	N/A	N/A	N/A
Grantmaking foundations										
Total.....	44,331	14,374,234	41,916	13,371,977	44,577	19,157,780	13,591	4,020,033	28,572	19,071,518
Zero or unreported.....	564	3,253	527	3,155	785	65,946	*11	*852	700	177,219
\$1 under \$100,000.....	10,318	19,844	9,397	18,255	10,318	573,345	1,327	2,118	8,107	1,914,189
\$100,000 under \$1,000,000.....	17,441	324,321	16,520	296,813	17,467	1,108,550	5,496	64,320	11,025	1,929,788
\$1,000,000 under \$10,000,000.....	12,627	1,781,542	12,219	1,681,175	12,627	3,103,001	5,233	458,361	7,022	4,813,107
\$10,000,000 under \$25,000,000.....	1,877	1,329,468	1,809	1,259,320	1,877	2,076,495	822	353,813	982	3,102,050
\$25,000,000 under \$50,000,000.....	723	1,131,994	698	1,086,740	723	1,709,110	319	302,262	378	2,419,710
\$50,000,000 under \$100,000,000.....	391	1,244,017	378	1,166,129	391	1,532,099	189	399,584	185	1,614,717
\$100,000,000 or more.....	390	8,539,795	369	7,860,389	390	8,989,233	195	2,438,724	173	3,100,738
Grantmaking-nonoperating foundations										
Total.....	42,090	13,747,407	41,916	13,371,977	42,337	17,547,741	13,591	4,020,033	28,572	19,071,518
Zero or unreported.....	527	3,252	527	3,155	748	65,271	*11	*852	700	177,219
\$1 under \$100,000.....	9,470	18,608	9,397	18,255	9,470	514,194	1,327	2,118	8,107	1,914,189
\$100,000 under \$1,000,000.....	16,574	308,509	16,520	296,813	16,600	819,517	5,496	64,320	11,025	1,929,788
\$1,000,000 under \$10,000,000.....	12,261	1,742,458	12,219	1,681,175	12,261	2,943,389	5,233	458,361	7,022	4,813,107
\$10,000,000 under \$25,000,000.....	1,811	1,296,955	1,809	1,259,320	1,811	1,969,159	822	353,813	982	3,102,050
\$25,000,000 under \$50,000,000.....	700	1,108,064	698	1,086,740	700	1,591,060	319	302,262	378	2,419,710
\$50,000,000 under \$100,000,000.....	378	1,209,399	378	1,166,129	378	1,454,926	189	399,584	185	1,614,717
\$100,000,000 or more.....	369	8,060,163	369	7,860,389	369	8,190,225	195	2,438,724	173	3,100,738
Grantmaking-operating foundations										
Total.....	2,240	626,827	N/A	N/A	2,240	1,610,039	N/A	N/A	N/A	N/A
Zero or unreported.....	*37	*1	N/A	N/A	*37	*675	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	848	1,236	N/A	N/A	848	59,152	N/A	N/A	N/A	N/A
\$100,000 under \$1,000,000.....	867	15,812	N/A	N/A	867	289,034	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	366	39,084	N/A	N/A	366	159,612	N/A	N/A	N/A	N/A
\$10,000,000 under \$25,000,000.....	66	32,513	N/A	N/A	66	107,336	N/A	N/A	N/A	N/A
\$25,000,000 under \$50,000,000.....	23	23,930	N/A	N/A	23	118,050	N/A	N/A	N/A	N/A
\$50,000,000 under \$100,000,000.....	13	34,618	N/A	N/A	13	77,173	N/A	N/A	N/A	N/A
\$100,000,000 or more.....	21	479,632	N/A	N/A	21	799,008	N/A	N/A	N/A	N/A

N/A--Not applicable.

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

¹ The data shown in column 13 may be negative due to reported negative revenue amounts or to reported expenses in excess of revenue.

² The data shown in columns 18 and 19 are based on the amount of contributions, gifts, and grants that private foundations actually disbursed for charitable purposes for 1997 using the cash receipt and disbursement method of accounting. These amounts differ somewhat from those reported as contributions, gifts, and grants paid shown in the income statement (Table 6) because private foundations may use either the cash disbursement or the accrual method of accounting.

³ Less than \$500.

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

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 3.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1996: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Number of returns	Total revenue		Selected sources of revenue					
		Number of returns	Amount	Contributions, gifts, and grants received		Dividends and interest from securities		Net gain (or loss) from sales of assets	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All charitable trusts									
Total.....	2,890	2,865	497,161	427	78,671	2,646	148,372	2,330	212,913
Zero or unreported.....	*39	*39	*5,363	*14	*47	*33	*3,248	*26	*1,993
\$1 under \$100,000.....	670	650	6,075	185	3,121	517	1,122	375	1,221
\$100,000 under \$500,000.....	909	905	28,313	58	6,462	865	9,100	771	10,812
\$500,000 under \$1,000,000.....	384	384	39,204	*32	*3,022	370	10,399	349	23,696
\$1,000,000 under \$10,000,000.....	821	821	260,046	124	52,179	796	79,252	743	103,931
\$10,000,000 or more.....	65	65	158,160	13	13,840	65	45,252	65	71,259
Nonoperating trusts									
Total.....	2,849	2,824	485,070	406	77,501	2,620	146,632	2,307	210,540
Zero or unreported.....	*39	*39	*5,363	*14	*47	*33	*3,248	*26	*1,993
\$1 under \$100,000.....	657	636	5,396	178	2,869	517	1,122	375	1,221
\$100,000 under \$500,000.....	905	901	28,226	58	6,462	861	9,059	767	10,767
\$500,000 under \$1,000,000.....	380	380	38,915	*32	*3,022	366	10,246	345	23,568
\$1,000,000 under \$10,000,000.....	804	804	250,350	111	51,261	779	78,314	730	102,179
\$10,000,000 or more.....	64	64	156,820	13	13,840	64	44,643	64	70,811
Operating trusts									
Total.....	41	41	12,090	20	1,170	26	1,740	23	2,373
Zero or unreported.....	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*14	*14	*679	*7	*252	--	--	--	--
\$100,000 under \$500,000.....	*4	*4	*87	--	--	*4	*41	*4	*45
\$500,000 under \$1,000,000.....	*4	*4	*289	--	--	*4	*153	*4	*128
\$1,000,000 under \$10,000,000.....	17	17	9,696	13	918	16	938	13	1,753
\$10,000,000 or more.....	1	1	1,339	--	--	1	608	1	447
Grantmaking charitable trusts									
Total.....	2,659	2,652	476,845	341	67,881	2,525	144,309	2,229	209,318
Zero or unreported.....	*39	*39	*5,363	*14	*47	*33	*3,248	*26	*1,993
\$1 under \$100,000.....	524	517	2,907	*107	*628	*469	*1,062	334	1,059
\$100,000 under \$500,000.....	857	857	27,056	58	6,462	822	9,004	733	10,136
\$500,000 under \$1,000,000.....	371	371	38,540	*32	*3,022	357	10,090	340	23,360
\$1,000,000 under \$10,000,000.....	804	804	248,046	116	43,882	782	77,037	733	103,292
\$10,000,000 or more.....	63	63	154,932	13	13,840	63	43,867	63	69,478
Grantmaking-nonoperating trusts									
Total.....	2,633	2,626	467,283	330	67,611	2,507	142,814	2,212	207,128
Zero or unreported.....	*39	*39	*5,363	*14	*47	*33	*3,248	*26	*1,993
\$1 under \$100,000.....	517	510	2,899	*107	*628	469	1,062	334	1,059
\$100,000 under \$500,000.....	853	853	26,969	58	6,462	818	8,963	728	10,091
\$500,000 under \$1,000,000.....	371	371	38,540	*32	*3,022	357	10,090	340	23,360
\$1,000,000 under \$10,000,000.....	791	791	239,920	106	43,612	768	76,192	722	101,594
\$10,000,000 or more.....	62	62	153,592	13	13,840	62	43,259	62	69,030
Grantmaking-operating trusts									
Total.....	26	26	9,561	10	270	19	1,495	17	2,190
Zero or unreported.....	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*7	*7	*8	--	--	--	--	--	--
\$100,000 under \$500,000.....	*4	*4	*87	--	--	*4	*41	*4	*45
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	13	13	8,127	10	270	13	846	11	1,697
\$10,000,000 or more.....	1	1	1,339	--	--	1	608	1	447

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 3.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1996: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets
--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Total expenses		Excess of revenue (less loss) over expenses ¹		Net investment income		Disbursements for exempt purposes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All charitable trusts								
Total.....	2,853	269,618	2,851	227,542	2,750	397,297	2,820	227,824
Zero or unreported.....	*39	*9,133	*33	*-3,770	*26	*4,827	*39	*8,587
\$1 under \$100,000.....	636	4,082	650	1,993	558	2,412	615	2,864
\$100,000 under \$500,000.....	909	14,094	905	14,219	905	23,113	901	11,836
\$500,000 under \$1,000,000.....	384	32,676	380	6,528	380	34,265	384	29,292
\$1,000,000 under \$10,000,000.....	819	134,208	819	125,838	816	200,699	815	108,865
\$10,000,000 or more.....	65	75,425	65	82,734	65	131,982	65	66,379
Nonoperating trusts								
Total.....	2,812	260,740	2,810	224,330	2,709	391,787	2,779	224,676
Zero or unreported.....	*39	*9,133	*33	*-3,770	*26	*4,827	*39	*8,587
\$1 under \$100,000.....	622	3,090	636	2,306	545	2,395	602	2,395
\$100,000 under \$500,000.....	905	13,981	901	14,245	901	23,075	896	11,797
\$500,000 under \$1,000,000.....	380	32,499	376	6,416	376	34,005	380	29,151
\$1,000,000 under \$10,000,000.....	802	127,730	802	122,619	799	196,527	798	107,168
\$10,000,000 or more.....	64	74,307	64	82,513	64	130,959	64	65,578
Operating trusts								
Total.....	41	8,878	41	3,212	41	5,509	41	3,147
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*14	*992	*14	*-313	*14	*17	*14	*469
\$100,000 under \$500,000.....	*4	*113	*4	*-26	*4	*38	*4	*38
\$500,000 under \$1,000,000.....	*4	*178	*4	*112	*4	*259	*4	*142
\$1,000,000 under \$10,000,000.....	17	6,477	17	3,219	17	4,172	17	1,697
\$10,000,000 or more.....	1	1,118	1	221	1	1,023	1	802
Grantmaking charitable trusts								
Total.....	2,659	263,602	2,634	213,243	2,604	388,554	2,659	225,202
Zero or unreported.....	*39	*9,133	*33	*-3,770	*26	*4,827	*39	*8,587
\$1 under \$100,000.....	524	2,138	517	769	490	2,170	524	1,800
\$100,000 under \$500,000.....	857	13,847	853	13,209	857	21,862	857	11,756
\$500,000 under \$1,000,000.....	371	32,438	367	6,103	367	33,250	371	29,145
\$1,000,000 under \$10,000,000.....	804	130,735	802	117,312	802	198,128	804	107,539
\$10,000,000 or more.....	63	75,312	63	79,620	63	128,317	63	66,374
Grantmaking-nonoperating trusts								
Total.....	2,633	257,507	2,609	209,777	2,579	383,759	2,633	223,913
Zero or unreported.....	*39	*9,133	*33	*-3,770	*26	*4,827	*39	*8,587
\$1 under \$100,000.....	517	2,129	510	770	483	2,162	517	1,791
\$100,000 under \$500,000.....	853	13,734	849	13,235	853	21,824	853	11,718
\$500,000 under \$1,000,000.....	371	32,438	367	6,103	367	33,250	371	29,145
\$1,000,000 under \$10,000,000.....	791	125,880	789	114,040	789	194,402	791	107,099
\$10,000,000 or more.....	62	74,194	62	79,399	62	127,294	62	65,573
Grantmaking-operating trusts								
Total.....	26	6,095	26	3,466	26	4,795	26	1,288
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*7	*9	*7	*-1	*7	*8	*7	*9
\$100,000 under \$500,000.....	*4	*113	*4	*-26	*4	*38	*4	*38
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	13	4,855	13	3,272	13	3,726	13	439
\$10,000,000 or more.....	1	1,118	1	221	1	1,023	1	802

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 3.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1996: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets
--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Contributions, gifts, and grants paid ²		Excise tax on net investment Income		Total assets (book value)		Total investment assets (book value)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All charitable trusts								
Total.....	2,659	214,367	2,661	6,625	2,862	3,371,765	2,758	3,183,766
Zero or unreported.....	*39	*8,544	*26	*83	*12	*51,357	*12	*49,149
\$1 under \$100,000.....	524	1,613	551	43	670	24,453	586	21,403
\$100,000 under \$500,000.....	857	10,694	861	366	909	213,477	891	191,005
\$500,000 under \$1,000,000.....	371	28,490	362	541	384	210,400	384	202,668
\$1,000,000 under \$10,000,000.....	804	102,260	796	3,485	821	1,696,326	820	1,638,558
\$10,000,000 or more.....	63	62,767	64	2,108	65	1,175,753	65	1,080,985
Nonoperating trusts								
Total.....	2,633	213,433	2,620	6,556	2,821	3,311,418	2,717	3,134,947
Zero or unreported.....	*39	*8,544	*26	*83	*12	*51,357	*12	*49,149
\$1 under \$100,000.....	517	1,606	538	43	657	24,089	572	21,244
\$100,000 under \$500,000.....	853	10,655	857	365	905	212,614	886	190,156
\$500,000 under \$1,000,000.....	371	28,490	358	536	380	206,742	380	199,674
\$1,000,000 under \$10,000,000.....	791	101,847	779	3,443	804	1,649,235	803	1,599,995
\$10,000,000 or more.....	62	62,291	63	2,087	64	1,167,381	64	1,074,729
Operating trusts								
Total.....	26	934	41	69	41	60,347	41	48,819
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*7	*7	*14	*(3)	*14	*364	*14	*158
\$100,000 under \$500,000.....	*4	*38	*4	*1	*4	*863	*4	*848
\$500,000 under \$1,000,000.....	--	--	*4	*5	*4	*3,658	*4	*2,994
\$1,000,000 under \$10,000,000.....	13	413	17	42	17	47,091	17	38,562
\$10,000,000 or more.....	1	475	1	20	1	8,372	1	6,256
Grantmaking charitable trusts								
Total.....	2,659	214,367	2,523	6,465	2,631	3,283,321	2,599	3,108,980
Zero or unreported.....	*39	*8,544	*26	*83	*12	*51,357	*12	*49,149
\$1 under \$100,000.....	524	1,613	490	38	524	20,668	510	19,202
\$100,000 under \$500,000.....	857	10,694	813	350	857	197,921	839	176,481
\$500,000 under \$1,000,000.....	371	28,490	349	520	371	202,409	371	196,240
\$1,000,000 under \$10,000,000.....	804	102,260	783	3,439	804	1,657,373	804	1,609,083
\$10,000,000 or more.....	63	62,767	62	2,034	63	1,153,593	63	1,058,825
Grantmaking-nonoperating trusts								
Total.....	2,633	213,433	2,497	6,407	2,606	3,237,283	2,573	3,068,921
Zero or unreported.....	*39	*8,544	*26	*83	*12	*51,357	*12	*49,149
\$1 under \$100,000.....	517	1,606	483	38	517	20,546	503	19,081
\$100,000 under \$500,000.....	853	10,655	809	350	853	197,058	834	175,632
\$500,000 under \$1,000,000.....	371	28,490	349	520	371	202,409	371	196,240
\$1,000,000 under \$10,000,000.....	791	101,847	770	3,402	791	1,620,692	791	1,576,250
\$10,000,000 or more.....	62	62,291	61	2,014	62	1,145,221	62	1,052,569
Grantmaking-operating trusts								
Total.....	26	934	26	59	26	46,038	26	40,059
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*7	*7	*7	*(3)	*7	*122	*7	*122
\$100,000 under \$500,000.....	*4	*38	*4	*1	*4	*863	*4	*848
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	13	413	13	37	13	36,681	13	32,833
\$10,000,000 or more.....	1	475	1	20	1	8,372	1	6,256

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 3.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1996: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets
--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Investments in securities (book value)							
	Total		Government obligations		Corporate stock		Corporate bonds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All charitable trusts								
Total.....	2,162	2,348,706	936	485,654	1,926	1,329,473	1,211	533,580
Zero or unreported.....	*12	*48,510	*12	*34,140	*7	*13,512	*7	*858
\$1 under \$100,000.....	*398	*12,299	114	3,893	256	5,572	131	2,834
\$100,000 under \$500,000.....	667	129,452	235	21,177	628	67,726	372	40,548
\$500,000 under \$1,000,000.....	290	140,036	121	21,089	281	76,339	228	42,607
\$1,000,000 under \$10,000,000.....	731	1,231,975	418	273,550	693	697,856	430	260,570
\$10,000,000 or more.....	63	786,435	35	131,804	61	468,468	44	186,163
Nonoperating trusts								
Total.....	2,135	2,332,660	927	481,743	1,902	1,323,072	1,202	527,844
Zero or unreported.....	*12	*48,510	*12	*34,140	*7	*13,512	*7	*858
\$1 under \$100,000.....	*398	*12,299	114	3,893	256	5,572	131	2,834
\$100,000 under \$500,000.....	663	128,618	231	21,090	623	66,979	372	40,548
\$500,000 under \$1,000,000.....	285	137,102	121	21,089	276	75,754	224	40,259
\$1,000,000 under \$10,000,000.....	715	1,221,119	414	269,727	679	694,142	426	257,250
\$10,000,000 or more.....	62	785,013	35	131,804	60	467,113	43	186,095
Operating trusts								
Total.....	26	16,046	8	3,910	24	6,401	9	5,735
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	--	--	--	--	--	--	--	--
\$100,000 under \$500,000.....	*4	*834	*4	*87	*4	*747	--	--
\$500,000 under \$1,000,000.....	*4	*2,934	--	--	*4	*586	*4	*2,348
\$1,000,000 under \$10,000,000.....	16	10,856	4	3,823	14	3,713	4	3,320
\$10,000,000 or more.....	1	1,422	--	--	1	1,354	1	67
Grantmaking charitable trusts								
Total.....	2,093	2,302,381	901	478,176	1,890	1,308,329	1,191	515,876
Zero or unreported.....	*12	*48,510	*12	*34,140	*7	*13,512	*7	*858
\$1 under \$100,000.....	*364	*11,636	101	3,527	243	5,289	124	2,820
\$100,000 under \$500,000.....	654	128,277	222	20,059	623	67,670	372	40,548
\$500,000 under \$1,000,000.....	285	137,102	121	21,089	276	75,754	224	40,259
\$1,000,000 under \$10,000,000.....	716	1,210,711	410	267,558	681	687,573	423	255,581
\$10,000,000 or more.....	61	766,145	35	131,804	59	458,531	42	175,809
Grantmaking-nonoperating trusts								
Total.....	2,074	2,294,180	895	477,493	1,872	1,303,104	1,187	513,584
Zero or unreported.....	*12	*48,510	*12	*34,140	*7	*13,512	*7	*858
\$1 under \$100,000.....	*364	*11,636	101	3,527	243	5,289	124	2,820
\$100,000 under \$500,000.....	650	127,443	218	19,972	619	66,923	372	40,548
\$500,000 under \$1,000,000.....	285	137,102	121	21,089	276	75,754	224	40,259
\$1,000,000 under \$10,000,000.....	703	1,204,767	409	266,961	669	684,450	420	253,357
\$10,000,000 or more.....	60	764,723	35	131,804	58	457,177	41	175,742
Grantmaking-operating trusts								
Total.....	19	8,200	5	684	18	5,225	4	2,292
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	--	--	--	--	--	--	--	--
\$100,000 under \$500,000.....	*4	*834	*4	*87	*4	*747	--	--
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	13	5,944	1	597	12	3,123	3	2,224
\$10,000,000 or more.....	1	1,422	--	--	1	1,354	1	67

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 3.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1996: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets
--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Total assets (fair market value)		Total investment assets (fair market value)		Investments in securities (fair market value)			
	Number of returns	Amount	Number of returns	Amount	Total		Government obligations	
					Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All charitable trusts								
Total.....	2,850	4,563,976	2,746	4,329,041	2,145	3,370,591	924	462,481
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	670	27,217	586	24,473	398	14,385	*114	*3,905
\$100,000 under \$500,000.....	909	258,829	891	235,071	663	163,536	235	21,617
\$500,000 under \$1,000,000.....	384	276,651	384	266,949	290	184,125	121	21,861
\$1,000,000 under \$10,000,000.....	821	2,321,302	820	2,251,471	731	1,774,437	418	280,803
\$10,000,000 or more.....	65	1,679,977	65	1,551,076	63	1,234,108	35	134,294
Nonoperating trusts								
Total.....	2,809	4,494,716	2,705	4,270,630	2,119	3,351,721	915	458,569
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	657	26,854	572	24,315	398	14,385	*114	*3,905
\$100,000 under \$500,000.....	905	257,966	886	234,223	659	162,702	231	21,530
\$500,000 under \$1,000,000.....	380	272,824	380	263,787	285	181,022	121	21,861
\$1,000,000 under \$10,000,000.....	804	2,272,501	803	2,210,519	715	1,762,082	414	276,979
\$10,000,000 or more.....	64	1,664,571	64	1,537,786	62	1,231,530	35	134,294
Operating trusts								
Total.....	41	69,260	41	58,411	26	18,869	8	3,912
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*14	*364	*14	*158	--	--	--	--
\$100,000 under \$500,000.....	*4	*863	*4	*848	*4	*834	*4	*87
\$500,000 under \$1,000,000.....	*4	*3,827	*4	*3,163	*4	*3,103	--	--
\$1,000,000 under \$10,000,000.....	17	48,801	17	40,952	16	12,355	4	3,825
\$10,000,000 or more.....	1	15,405	1	13,290	1	2,577	--	--
Grantmaking charitable trusts								
Total.....	2,619	4,453,574	2,587	4,236,548	2,076	3,310,428	889	454,867
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	524	23,888	510	22,368	364	13,832	*101	*3,537
\$100,000 under \$500,000.....	857	242,675	839	220,175	650	162,322	222	20,485
\$500,000 under \$1,000,000.....	371	267,181	371	259,042	285	181,022	121	21,861
\$1,000,000 under \$10,000,000.....	804	2,268,803	804	2,212,836	716	1,746,222	410	274,690
\$10,000,000 or more.....	63	1,651,028	63	1,522,127	61	1,207,029	35	134,294
Grantmaking-nonoperating trusts								
Total.....	2,594	4,400,576	2,561	4,188,116	2,057	3,299,733	883	454,180
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	517	23,766	503	22,246	364	13,832	*101	*3,537
\$100,000 under \$500,000.....	853	241,812	834	219,326	645	161,488	218	20,398
\$500,000 under \$1,000,000.....	371	267,181	371	259,042	285	181,022	121	21,861
\$1,000,000 under \$10,000,000.....	791	2,232,194	791	2,178,664	703	1,738,939	409	274,090
\$10,000,000 or more.....	62	1,635,623	62	1,508,837	60	1,204,452	35	134,294
Grantmaking-operating trusts								
Total.....	26	52,999	26	48,432	19	10,695	*5	*687
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*7	*122	*7	*122	--	--	--	--
\$100,000 under \$500,000.....	*4	*863	*4	*848	*4	*834	*4	*87
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	13	36,608	13	34,172	13	7,283	1	600
\$10,000,000 or more.....	1	15,405	1	13,290	1	2,577	--	--

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 3.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1996: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets

--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Investments in securities (fair market value)--continued				Net worth (book value)		Noncharitable-use assets	
	Corporate stock		Corporate bonds					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All charitable trusts								
Total.....	1,915	2,358,399	1,203	549,711	2,862	3,344,849	2,883	4,247,437
Zero or unreported.....	--	--	--	--	*12	*51,357	*33	*50,354
\$1 under \$100,000.....	256	7,418	131	3,062	670	24,002	670	25,499
\$100,000 under \$500,000.....	623	100,020	372	41,899	909	213,374	909	240,560
\$500,000 under \$1,000,000.....	281	119,156	228	43,108	384	209,657	384	268,372
\$1,000,000 under \$10,000,000.....	693	1,222,145	429	271,489	821	1,676,804	821	2,114,844
\$10,000,000 or more.....	61	909,660	44	190,153	65	1,169,655	65	1,547,807
Nonoperating trusts								
Total.....	1,891	2,349,067	1,194	544,085	2,821	3,289,089	2,842	4,196,054
Zero or unreported.....	--	--	--	--	*12	*51,357	*33	*50,354
\$1 under \$100,000.....	256	7,418	131	3,062	657	23,834	657	25,375
\$100,000 under \$500,000.....	619	99,273	372	41,899	905	212,511	905	239,826
\$500,000 under \$1,000,000.....	276	118,339	224	40,822	380	206,219	380	265,601
\$1,000,000 under \$10,000,000.....	679	1,216,913	425	268,190	804	1,633,227	804	2,080,351
\$10,000,000 or more.....	60	907,124	43	190,112	64	1,161,941	64	1,534,546
Operating trusts								
Total.....	24	9,332	9	5,626	41	55,760	41	51,383
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	--	--	--	--	*14	*169	*14	*125
\$100,000 under \$500,000.....	*4	*747	--	--	*4	*863	*4	*734
\$500,000 under \$1,000,000.....	*4	*817	*4	*2,286	*4	*3,438	*4	*2,771
\$1,000,000 under \$10,000,000.....	14	5,231	4	3,299	17	43,577	17	34,493
\$10,000,000 or more.....	1	2,536	1	41	1	7,714	1	13,261
Grantmaking charitable trusts								
Total.....	1,878	2,323,799	1,183	531,762	2,631	3,261,995	2,652	4,165,315
Zero or unreported.....	--	--	--	--	*12	*51,357	*33	*50,354
\$1 under \$100,000.....	243	7,248	124	3,047	524	20,629	524	22,819
\$100,000 under \$500,000.....	619	99,938	372	41,899	857	197,819	857	227,779
\$500,000 under \$1,000,000.....	276	118,339	224	40,822	371	201,886	371	260,340
\$1,000,000 under \$10,000,000.....	681	1,205,180	422	266,352	804	1,642,810	804	2,077,315
\$10,000,000 or more.....	59	893,094	42	179,641	63	1,147,495	63	1,526,707
Grantmaking-nonoperating trusts								
Total.....	1,861	2,316,045	1,179	529,508	2,606	3,220,122	2,626	4,126,745
Zero or unreported.....	--	--	--	--	*12	*51,357	*33	*50,354
\$1 under \$100,000.....	243	7,248	124	3,047	517	20,507	517	22,698
\$100,000 under \$500,000.....	615	99,191	372	41,899	853	196,956	853	227,045
\$500,000 under \$1,000,000.....	276	118,339	224	40,822	371	201,886	371	260,340
\$1,000,000 under \$10,000,000.....	669	1,200,709	419	264,140	791	1,609,635	791	2,052,860
\$10,000,000 or more.....	58	890,557	41	179,601	62	1,139,781	62	1,513,446
Grantmaking-operating trusts								
Total.....	18	7,754	4	2,253	26	41,873	26	38,570
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	--	--	--	--	*7	*122	*7	*120
\$100,000 under \$500,000.....	*4	*747	--	--	*4	*863	*4	*734
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	12	4,471	3	2,213	13	33,174	13	24,455
\$10,000,000 or more.....	1	2,536	1	41	1	7,714	1	13,261

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 3.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1996: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets
--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Minimum investment return		Distributable amount		Qualifying distributions		Undistributed income for 1996		Excess distributions carryover to 1997	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All charitable trusts										
Total.....	2,883	211,723	2,840	198,870	2,825	229,568	1,495	66,517	1,351	185,719
Zero or unreported.....	*33	*2,518	*33	*2,435	*39	*8,587	--	--	*39	*6,528
\$1 under \$100,000.....	670	1,245	657	1,199	615	2,864	240	331	416	9,161
\$100,000 under \$500,000.....	909	11,986	905	11,692	905	11,935	493	3,482	412	9,221
\$500,000 under \$1,000,000.....	384	13,330	380	12,591	384	29,358	251	4,456	129	22,322
\$1,000,000 under \$10,000,000.....	821	105,253	804	100,025	816	110,430	473	37,485	329	109,727
\$10,000,000 or more.....	65	77,390	62	70,928	65	66,394	37	20,763	26	28,760
Nonoperating trusts										
Total.....	2,842	209,154	2,840	198,870	2,784	225,704	1,495	66,517	1,351	185,719
Zero or unreported.....	*33	*2,518	*33	*2,435	*39	*8,587	--	--	*39	*6,528
\$1 under \$100,000.....	657	1,239	657	1,199	602	2,395	240	331	416	9,161
\$100,000 under \$500,000.....	905	11,949	905	11,692	901	11,896	493	3,482	412	9,221
\$500,000 under \$1,000,000.....	380	13,192	380	12,591	380	29,216	251	4,456	129	22,322
\$1,000,000 under \$10,000,000.....	804	103,528	804	100,025	799	108,016	473	37,485	329	109,727
\$10,000,000 or more.....	64	76,727	62	70,928	64	65,592	37	20,763	26	28,760
Operating trusts										
Total.....	41	2,569	N/A	N/A	41	3,865	N/A	N/A	N/A	N/A
Zero or unreported.....	--	--	N/A	N/A	--	--	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	*14	*6	N/A	N/A	*14	*469	N/A	N/A	N/A	N/A
\$100,000 under \$500,000.....	*4	*37	N/A	N/A	*4	*38	N/A	N/A	N/A	N/A
\$500,000 under \$1,000,000.....	*4	*139	N/A	N/A	*4	*142	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	17	1,725	N/A	N/A	17	2,414	N/A	N/A	N/A	N/A
\$10,000,000 or more.....	1	663	N/A	N/A	1	802	N/A	N/A	N/A	N/A
Grantmaking charitable trusts										
Total.....	2,652	207,935	2,625	196,632	2,659	225,936	1,369	64,842	1,262	183,146
Zero or unreported.....	*33	*2,518	*33	*2,435	*39	*8,587	--	--	*39	*6,528
\$1 under \$100,000.....	524	1,141	517	1,097	524	1,800	179	278	338	6,990
\$100,000 under \$500,000.....	857	11,347	853	11,068	857	11,775	450	2,960	403	9,119
\$500,000 under \$1,000,000.....	371	12,929	371	12,343	371	29,145	242	4,258	129	22,322
\$1,000,000 under \$10,000,000.....	804	103,665	791	98,980	804	108,240	462	36,802	327	109,452
\$10,000,000 or more.....	63	76,335	61	70,709	63	66,389	36	20,543	25	28,734
Grantmaking-nonoperating trusts										
Total.....	2,626	206,006	2,625	196,632	2,633	224,648	1,369	64,842	1,262	183,146
Zero or unreported.....	*33	*2,518	*33	*2,435	*39	*8,587	--	--	*39	*6,528
\$1 under \$100,000.....	517	1,135	517	1,097	517	1,791	179	278	338	6,990
\$100,000 under \$500,000.....	853	11,310	853	11,068	853	11,737	450	2,960	403	9,119
\$500,000 under \$1,000,000.....	371	12,929	371	12,343	371	29,145	242	4,258	129	22,322
\$1,000,000 under \$10,000,000.....	791	102,442	791	98,980	791	107,801	462	36,802	327	109,452
\$10,000,000 or more.....	62	75,672	61	70,709	62	65,587	36	20,543	25	28,734
Grantmaking-operating trusts										
Total.....	26	1,928	N/A	N/A	26	1,288	N/A	N/A	N/A	N/A
Zero or unreported.....	--	--	N/A	N/A	--	--	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	*7	*6	N/A	N/A	*7	*9	N/A	N/A	N/A	N/A
\$100,000 under \$500,000.....	*4	*37	N/A	N/A	*4	*38	N/A	N/A	N/A	N/A
\$500,000 under \$1,000,000.....	--	--	N/A	N/A	--	--	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	13	1,223	N/A	N/A	13	439	N/A	N/A	N/A	N/A
\$10,000,000 or more.....	1	663	N/A	N/A	1	802	N/A	N/A	N/A	N/A

N/A--Not applicable.

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

¹ The data shown in column 13 may be negative due to reported negative revenue amounts or to reported expenses in excess of revenue.

² The data shown in columns 18 and 19 are based on the amount of contributions, gifts, and grants that charitable trusts actually disbursed for charitable purposes for 1996 using the cash receipt and disbursement method of accounting. These amounts differ somewhat from those reported as contributions, gifts, and grants paid shown in the income statement (Table 7) because charitable trusts may use either the cash disbursement or the accrual method of accounting.

³ Less than \$500.

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

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 4.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1997: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Number of returns	Total revenue		Selected sources of revenue					
				Contributions, gifts, and grants received		Dividends and interest from securities		Net gain (or loss) from sales of assets	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All charitable trusts									
Total.....	2,971	2,957	635,974	411	111,444	2,662	137,247	2,404	348,866
Zero or unreported.....	*36	*36	*386	*7	*76	*22	*19	*22	*256
\$1 under \$100,000.....	742	727	7,142	189	4,179	531	1,050	414	1,199
\$100,000 under \$500,000.....	983	983	37,923	116	9,702	934	8,807	840	17,875
\$500,000 under \$1,000,000.....	447	447	40,125	*18	*4,189	429	10,145	420	23,591
\$1,000,000 under \$10,000,000.....	689	689	244,819	69	34,306	673	60,586	635	135,998
\$10,000,000 or more.....	74	74	305,579	11	58,991	73	56,640	72	169,947
Nonoperating trusts									
Total.....	2,924	2,909	630,713	384	110,656	2,637	136,160	2,395	347,295
Zero or unreported.....	*29	*29	*310	--	--	*22	*19	*22	*256
\$1 under \$100,000.....	727	712	6,810	182	4,109	531	1,050	414	1,199
\$100,000 under \$500,000.....	966	966	37,669	107	9,676	916	8,652	836	17,833
\$500,000 under \$1,000,000.....	447	447	40,125	*18	*4,189	429	10,145	420	23,591
\$1,000,000 under \$10,000,000.....	682	682	241,721	66	33,690	667	59,964	632	135,447
\$10,000,000 or more.....	73	73	304,079	11	58,991	72	56,330	71	168,968
Operating trusts									
Total.....	48	48	5,261	26	788	25	1,088	8	1,572
Zero or unreported.....	*7	*7	*76	*7	*76	--	--	--	--
\$1 under \$100,000.....	*15	*15	*332	*7	*71	--	--	--	--
\$100,000 under \$500,000.....	*18	*18	*255	*9	*26	*18	*155	*4	*42
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	7	7	3,099	3	615	6	622	3	551
\$10,000,000 or more.....	1	1	1,500	--	--	1	310	1	979
Grantmaking charitable trusts									
Total.....	2,769	2,762	617,246	355	104,625	2,528	134,293	2,314	342,093
Zero or unreported.....	*29	*29	*310	--	--	*22	*19	*22	*256
\$1 under \$100,000.....	625	618	6,148	160	3,572	465	987	378	1,153
\$100,000 under \$500,000.....	934	934	36,342	103	8,689	894	8,557	814	17,734
\$500,000 under \$1,000,000.....	434	434	38,920	*18	*4,189	416	9,683	407	22,885
\$1,000,000 under \$10,000,000.....	675	675	233,393	63	29,183	660	59,665	624	132,122
\$10,000,000 or more.....	72	72	302,133	11	58,991	71	55,381	70	167,943
Grantmaking-nonoperating trusts									
Total.....	2,744	2,737	614,825	350	104,601	2,510	133,573	2,308	340,683
Zero or unreported.....	*29	*29	*310	--	--	*22	*19	*22	*256
\$1 under \$100,000.....	618	611	6,137	160	3,572	465	987	378	1,153
\$100,000 under \$500,000.....	921	921	36,118	98	8,666	881	8,419	809	17,691
\$500,000 under \$1,000,000.....	434	434	38,920	*18	*4,189	416	9,683	407	22,885
\$1,000,000 under \$10,000,000.....	672	672	232,707	63	29,183	657	59,394	623	131,733
\$10,000,000 or more.....	71	71	300,633	11	58,991	70	55,071	69	166,965
Grantmaking-operating trusts									
Total.....	25	25	2,421	*4	*23	17	720	6	1,410
Zero or unreported.....	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*7	*7	*11	--	--	--	--	--	--
\$100,000 under \$500,000.....	*13	*13	*224	*4	*23	*13	*138	*4	*42
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	3	3	686	--	--	3	272	1	389
\$10,000,000 or more.....	1	1	1,500	--	--	1	310	1	979

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 4.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1997: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets
--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Total expenses		Excess of revenue (less loss) over expenses ¹		Net investment income		Disbursements for exempt purposes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All charitable trusts								
Total.....	2,942	240,090	2,962	395,884	2,859	517,735	2,915	203,953
Zero or unreported.....	*36	*971	*36	*585	*29	*202	*36	*956
\$1 under \$100,000.....	712	3,954	734	3,188	654	3,190	698	3,224
\$100,000 under \$500,000.....	983	16,019	983	21,904	970	28,691	979	13,043
\$500,000 under \$1,000,000.....	447	17,921	447	22,204	443	34,635	447	14,011
\$1,000,000 under \$10,000,000.....	689	101,756	687	143,063	689	207,596	681	85,228
\$10,000,000 or more.....	74	99,469	74	206,110	74	243,420	74	87,490
Nonoperating trusts								
Total.....	2,894	236,016	2,914	394,697	2,818	514,885	2,876	201,380
Zero or unreported.....	*29	*890	*29	*580	*29	*202	*29	*875
\$1 under \$100,000.....	698	3,624	720	3,186	640	3,188	691	3,176
\$100,000 under \$500,000.....	966	15,826	966	21,842	952	28,503	961	12,890
\$500,000 under \$1,000,000.....	447	17,921	447	22,204	443	34,635	447	14,011
\$1,000,000 under \$10,000,000.....	682	99,358	680	142,363	682	206,134	675	83,706
\$10,000,000 or more.....	73	98,397	73	205,682	73	242,223	73	86,722
Operating trusts								
Total.....	48	4,074	48	1,187	40	2,851	39	2,573
Zero or unreported.....	*7	*81	*7	*5	--	--	*7	*81
\$1 under \$100,000.....	*15	*330	*15	*1	*15	*3	*7	*48
\$100,000 under \$500,000.....	*18	*193	*18	*62	*18	*188	*18	*153
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	7	2,398	7	700	7	1,463	6	1,522
\$10,000,000 or more.....	1	1,071	1	428	1	1,197	1	769
Grantmaking charitable trusts								
Total.....	2,769	236,996	2,767	380,249	2,693	507,180	2,769	202,480
Zero or unreported.....	*29	*890	*29	*580	*29	*202	*29	*875
\$1 under \$100,000.....	625	3,614	625	2,534	567	3,050	625	3,207
\$100,000 under \$500,000.....	934	15,864	934	20,478	921	27,969	934	12,993
\$500,000 under \$1,000,000.....	434	17,765	434	21,155	429	33,496	434	13,934
\$1,000,000 under \$10,000,000.....	675	99,504	673	133,889	675	202,483	675	83,991
\$10,000,000 or more.....	72	99,359	72	202,773	72	239,979	72	87,480
Grantmaking-nonoperating trusts								
Total.....	2,744	235,302	2,742	379,523	2,668	505,115	2,744	201,196
Zero or unreported.....	*29	*890	*29	*580	*29	*202	*29	*875
\$1 under \$100,000.....	618	3,556	618	2,581	560	3,050	618	3,159
\$100,000 under \$500,000.....	921	15,673	921	20,444	907	27,807	921	12,842
\$500,000 under \$1,000,000.....	434	17,765	434	21,155	429	33,496	434	13,934
\$1,000,000 under \$10,000,000.....	672	99,129	670	133,578	672	201,778	672	83,675
\$10,000,000 or more.....	71	98,288	71	202,345	71	238,782	71	86,711
Grantmaking-operating trusts								
Total.....	25	1,695	25	726	25	2,065	25	1,284
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*7	*58	*7	*47	*7	*1	*7	*48
\$100,000 under \$500,000.....	*13	*191	*13	*34	*13	*162	*13	*151
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	3	375	3	311	3	705	3	316
\$10,000,000 or more.....	1	1,071	1	428	1	1,197	1	769

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 4.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1997: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets
--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Contributions, gifts, and grants paid ²		Excise tax on net investment income		Total assets (book value)		Total investment assets (book value)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All charitable trusts								
Total.....	2,769	190,947	2,727	7,962	2,942	3,438,083	2,784	3,346,675
Zero or unreported.....	*29	*873	*15	*1	*7	*554	--	--
\$1 under \$100,000.....	625	3,057	647	50	742	25,567	618	21,855
\$100,000 under \$500,000.....	934	12,152	907	459	983	201,277	957	189,111
\$500,000 under \$1,000,000.....	434	13,048	420	606	447	247,879	447	241,840
\$1,000,000 under \$10,000,000.....	675	79,503	665	3,469	689	1,431,909	689	1,403,725
\$10,000,000 or more.....	72	82,312	73	3,377	74	1,530,898	74	1,490,144
Nonoperating trusts								
Total.....	2,744	190,018	2,687	7,915	2,902	3,405,011	2,759	3,319,062
Zero or unreported.....	*29	*873	*15	*1	*7	*554	--	--
\$1 under \$100,000.....	618	3,010	632	50	727	25,426	618	21,855
\$100,000 under \$500,000.....	921	12,010	890	456	966	198,078	939	185,941
\$500,000 under \$1,000,000.....	434	13,048	420	606	447	247,879	447	241,840
\$1,000,000 under \$10,000,000.....	672	79,218	658	3,450	682	1,410,426	682	1,385,336
\$10,000,000 or more.....	71	81,859	72	3,353	73	1,522,648	73	1,484,091
Operating trusts								
Total.....	25	929	40	47	40	33,073	26	27,613
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*7	*48	*15	*(³)	*15	*141	--	--
\$100,000 under \$500,000.....	*13	*143	*18	*4	*18	*3,199	*18	*3,170
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	3	285	7	19	7	21,482	7	18,389
\$10,000,000 or more.....	1	453	1	24	1	8,250	1	6,054
Grantmaking charitable trusts								
Total.....	2,769	190,947	2,561	7,759	2,747	3,353,326	2,619	3,269,038
Zero or unreported.....	*29	*873	*15	*1	*7	*554	--	--
\$1 under \$100,000.....	625	3,057	560	47	625	22,732	531	20,336
\$100,000 under \$500,000.....	934	12,152	858	445	934	190,842	907	180,575
\$500,000 under \$1,000,000.....	434	13,048	407	586	434	238,711	434	232,895
\$1,000,000 under \$10,000,000.....	675	79,503	651	3,372	675	1,400,232	675	1,375,686
\$10,000,000 or more.....	72	82,312	71	3,308	72	1,500,255	72	1,459,545
Grantmaking-nonoperating trusts								
Total.....	2,744	190,018	2,537	7,723	2,723	3,331,840	2,601	3,249,803
Zero or unreported.....	*29	*873	*15	*1	*7	*554	--	--
\$1 under \$100,000.....	618	3,010	553	47	618	22,710	531	20,336
\$100,000 under \$500,000.....	921	12,010	845	442	921	188,130	894	177,892
\$500,000 under \$1,000,000.....	434	13,048	407	586	434	238,711	434	232,895
\$1,000,000 under \$10,000,000.....	672	79,218	648	3,364	672	1,389,731	672	1,365,189
\$10,000,000 or more.....	71	81,859	70	3,284	71	1,492,005	71	1,453,491
Grantmaking-operating trusts								
Total.....	25	929	25	35	25	21,486	17	19,234
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*7	*48	*7	*(³)	*7	*22	--	--
\$100,000 under \$500,000.....	*13	*143	*13	*3	*13	*2,712	*13	*2,684
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	3	285	3	8	3	10,502	3	10,497
\$10,000,000 or more.....	1	453	1	24	1	8,250	1	6,054

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 4.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1997: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets

--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Investments in securities (book value)							
	Total		Government obligations		Corporate stock		Corporate bonds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All charitable trusts								
Total.....	2,273	2,563,748	826	495,976	2,032	1,444,107	1,355	623,665
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	458	15,432	124	2,539	363	8,905	211	3,988
\$100,000 under \$500,000.....	760	132,994	219	18,672	671	71,222	469	43,101
\$500,000 under \$1,000,000.....	362	166,677	107	19,834	349	99,493	224	47,350
\$1,000,000 under \$10,000,000.....	624	1,111,095	328	215,388	583	632,844	398	262,863
\$10,000,000 or more.....	69	1,137,550	48	239,544	66	631,642	53	266,363
Nonoperating trusts								
Total.....	2,247	2,544,633	813	492,336	2,012	1,432,649	1,345	619,648
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	458	15,432	124	2,539	363	8,905	211	3,988
\$100,000 under \$500,000.....	742	130,044	210	18,171	657	69,513	465	42,361
\$500,000 under \$1,000,000.....	362	166,677	107	19,834	349	99,493	224	47,350
\$1,000,000 under \$10,000,000.....	617	1,100,345	324	212,249	578	628,438	394	259,657
\$10,000,000 or more.....	68	1,132,135	48	239,544	65	626,299	52	266,291
Operating trusts								
Total.....	26	19,115	13	3,640	19	11,457	9	4,017
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	--	--	--	--	--	--	--	--
\$100,000 under \$500,000.....	*18	*2,950	*9	*501	*13	*1,709	*4	*740
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	7	10,750	4	3,139	5	4,406	4	3,206
\$10,000,000 or more.....	1	5,415	--	--	1	5,343	1	72
Grantmaking charitable trusts								
Total.....	2,169	2,507,701	788	488,571	1,954	1,415,923	1,304	603,207
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	400	14,521	102	2,377	320	8,362	189	3,782
\$100,000 under \$500,000.....	742	131,182	210	18,106	662	70,364	460	42,712
\$500,000 under \$1,000,000.....	349	159,057	107	19,834	335	97,116	210	42,108
\$1,000,000 under \$10,000,000.....	612	1,094,226	321	208,710	573	626,485	393	259,031
\$10,000,000 or more.....	67	1,108,715	48	239,544	64	613,596	52	255,575
Grantmaking-nonoperating trusts								
Total.....	2,152	2,493,825	782	488,082	1,937	1,405,412	1,296	600,330
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	400	14,521	102	2,377	320	8,362	189	3,782
\$100,000 under \$500,000.....	729	128,641	206	18,014	648	68,655	456	41,972
\$500,000 under \$1,000,000.....	349	159,057	107	19,834	335	97,116	210	42,108
\$1,000,000 under \$10,000,000.....	609	1,088,305	320	208,313	571	623,026	390	256,966
\$10,000,000 or more.....	66	1,103,300	48	239,544	63	608,253	51	255,503
Grantmaking-operating trusts								
Total.....	17	13,876	5	489	16	10,510	8	2,877
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	--	--	--	--	--	--	--	--
\$100,000 under \$500,000.....	*13	*2,541	*4	*92	*13	*1,709	*4	*740
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	3	5,921	1	397	2	3,458	3	2,065
\$10,000,000 or more.....	1	5,415	--	--	1	5,343	1	72

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 4.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1997: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets

--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Total assets (fair market value)		Total investment assets (fair market value)		Investments in securities (fair market value)			
					Total		Government obligations	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All charitable trusts								
Total.....	2,935	4,749,791	2,784	4,634,499	2,273	3,735,346	826	523,861
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	742	28,143	618	24,393	458	17,018	124	2,612
\$100,000 under \$500,000.....	983	251,418	957	236,829	760	170,159	219	20,670
\$500,000 under \$1,000,000.....	447	319,597	447	313,702	362	221,868	107	21,124
\$1,000,000 under \$10,000,000.....	689	1,974,306	689	1,937,708	624	1,586,969	328	221,434
\$10,000,000 or more.....	74	2,176,328	74	2,121,867	69	1,739,333	48	258,021
Nonoperating trusts								
Total.....	2,894	4,703,786	2,759	4,596,874	2,247	3,708,521	813	520,232
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	727	28,001	618	24,393	458	17,018	124	2,612
\$100,000 under \$500,000.....	966	247,928	939	233,367	742	166,912	210	20,169
\$500,000 under \$1,000,000.....	447	319,597	447	313,702	362	221,868	107	21,124
\$1,000,000 under \$10,000,000.....	682	1,947,253	682	1,916,668	617	1,573,746	324	218,306
\$10,000,000 or more.....	73	2,161,008	73	2,108,743	68	1,728,977	48	258,021
Operating trusts								
Total.....	40	46,005	26	37,625	26	26,825	13	3,629
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*15	*141	--	--	--	--	--	--
\$100,000 under \$500,000.....	*18	*3,490	*18	*3,461	*18	*3,247	*9	*501
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	7	27,054	7	21,039	7	13,223	4	3,128
\$10,000,000 or more.....	1	15,320	1	13,124	1	10,356	--	--
Grantmaking charitable trusts								
Total.....	2,740	4,648,808	2,619	4,543,664	2,169	3,668,871	788	516,426
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	625	25,095	531	22,659	400	15,892	102	2,452
\$100,000 under \$500,000.....	934	239,494	907	226,804	742	167,590	210	20,100
\$500,000 under \$1,000,000.....	434	309,351	434	303,680	349	213,200	107	21,124
\$1,000,000 under \$10,000,000.....	675	1,932,444	675	1,902,515	612	1,564,951	321	214,728
\$10,000,000 or more.....	72	2,142,424	72	2,088,007	67	1,707,238	48	258,021
Grantmaking-nonoperating trusts								
Total.....	2,715	4,617,701	2,601	4,514,810	2,152	3,647,498	782	515,933
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	618	25,073	531	22,659	400	15,892	102	2,452
\$100,000 under \$500,000.....	921	236,490	894	223,829	729	164,752	206	20,008
\$500,000 under \$1,000,000.....	434	309,351	434	303,680	349	213,200	107	21,124
\$1,000,000 under \$10,000,000.....	672	1,919,684	672	1,889,759	609	1,556,772	320	214,328
\$10,000,000 or more.....	71	2,127,104	71	2,074,883	66	1,696,882	48	258,021
Grantmaking-operating trusts								
Total.....	25	31,107	17	28,855	17	21,373	5	493
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*7	*22	--	--	--	--	--	--
\$100,000 under \$500,000.....	*13	*3,004	*13	*2,975	*13	*2,838	*4	*92
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	3	12,761	3	12,756	3	8,179	1	401
\$10,000,000 or more.....	1	15,320	1	13,124	1	10,356	--	--

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 4.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1997: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets

--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Investments in securities (fair market value)--continued				Net worth (book value)		Noncharitable-use assets	
	Corporate stock		Corporate bonds					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All charitable trusts								
Total.....	2,032	2,551,579	1,354	659,906	2,942	3,420,780	2,957	4,416,188
Zero or unreported.....	--	--	--	--	*7	*553	*22	*1,115
\$1 under \$100,000.....	363	10,668	211	3,737	742	25,296	742	26,098
\$100,000 under \$500,000.....	671	103,172	469	46,317	983	200,911	983	234,755
\$500,000 under \$1,000,000.....	349	151,506	224	49,238	447	246,868	447	299,208
\$1,000,000 under \$10,000,000.....	583	1,086,343	398	279,192	689	1,418,980	689	1,828,052
\$10,000,000 or more.....	66	1,199,889	52	281,422	74	1,528,173	74	2,026,960
Nonoperating trusts								
Total.....	2,012	2,532,227	1,344	656,062	2,902	3,388,380	2,916	4,378,555
Zero or unreported.....	--	--	--	--	*7	*553	*22	*1,115
\$1 under \$100,000.....	363	10,668	211	3,737	727	25,184	727	26,004
\$100,000 under \$500,000.....	657	101,209	465	45,534	966	197,799	966	231,489
\$500,000 under \$1,000,000.....	349	151,506	224	49,238	447	246,868	447	299,208
\$1,000,000 under \$10,000,000.....	578	1,079,298	394	276,142	682	1,397,945	682	1,808,711
\$10,000,000 or more.....	65	1,189,545	51	281,411	73	1,520,030	73	2,012,028
Operating trusts								
Total.....	19	19,352	9	3,844	40	32,401	40	37,633
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	--	--	--	--	*15	*112	*15	*94
\$100,000 under \$500,000.....	*13	*1,963	*4	*783	*18	*3,112	*18	*3,266
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	5	7,045	4	3,050	7	21,034	7	19,340
\$10,000,000 or more.....	1	10,344	1	11	1	8,142	1	14,932
Grantmaking charitable trusts								
Total.....	1,954	2,514,371	1,303	638,074	2,747	3,342,022	2,762	4,329,564
Zero or unreported.....	--	--	--	--	*7	*553	*22	*1,115
\$1 under \$100,000.....	320	9,921	189	3,519	625	22,490	625	23,718
\$100,000 under \$500,000.....	662	102,078	460	45,412	934	190,564	934	224,920
\$500,000 under \$1,000,000.....	335	148,265	210	43,811	434	237,924	434	289,459
\$1,000,000 under \$10,000,000.....	573	1,074,914	393	275,309	675	1,392,962	675	1,796,249
\$10,000,000 or more.....	64	1,179,193	51	270,023	72	1,497,529	72	1,994,102
Grantmaking-nonoperating trusts								
Total.....	1,937	2,496,165	1,295	635,400	2,723	3,320,732	2,737	4,304,010
Zero or unreported.....	--	--	--	--	*7	*553	*22	*1,115
\$1 under \$100,000.....	320	9,921	189	3,519	618	22,467	618	23,660
\$100,000 under \$500,000.....	648	100,115	456	44,629	921	187,938	921	222,107
\$500,000 under \$1,000,000.....	335	148,265	210	43,811	434	237,924	434	289,459
\$1,000,000 under \$10,000,000.....	571	1,069,015	390	273,429	672	1,382,462	672	1,788,499
\$10,000,000 or more.....	63	1,168,849	50	270,012	71	1,489,387	71	1,979,170
Grantmaking-operating trusts								
Total.....	16	18,206	8	2,675	25	21,290	25	25,554
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	--	--	--	--	*7	*22	*7	*58
\$100,000 under \$500,000.....	*13	*1,963	*4	*783	*13	*2,625	*13	*2,813
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	2	5,898	3	1,881	3	10,500	3	7,750
\$10,000,000 or more.....	1	10,344	1	11	1	8,142	1	14,932

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 4.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1997: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets
--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Type of trust, size of fair market value of total assets	Minimum investment return		Distributable amount		Qualifying distributions		Undistributed income for 1997		Excess distributions carryover to 1998	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All charitable trusts										
Total.....	2,957	220,390	2,915	209,035	2,916	205,669	1,683	81,098	1,208	144,479
Zero or unreported.....	*22	*56	*22	*55	*36	*956	--	--	*29	*1,073
\$1 under \$100,000.....	742	1,305	727	1,263	698	3,224	320	409	400	6,596
\$100,000 under \$500,000.....	983	11,713	966	11,254	979	13,272	577	4,268	371	14,183
\$500,000 under \$1,000,000.....	447	14,960	447	14,202	447	14,011	295	5,858	148	26,841
\$1,000,000 under \$10,000,000.....	689	91,311	682	87,197	682	86,215	447	34,721	232	69,263
\$10,000,000 or more.....	74	101,046	72	95,064	74	87,990	45	35,843	28	26,522
Nonoperating trusts										
Total.....	2,916	218,509	2,915	209,035	2,877	202,947	1,683	81,098	1,208	144,479
Zero or unreported.....	*22	*56	*22	*55	*29	*875	--	--	*29	*1,073
\$1 under \$100,000.....	727	1,300	727	1,263	691	3,176	320	409	400	6,596
\$100,000 under \$500,000.....	966	11,549	966	11,254	961	13,119	577	4,268	371	14,183
\$500,000 under \$1,000,000.....	447	14,960	447	14,202	447	14,011	295	5,858	148	26,841
\$1,000,000 under \$10,000,000.....	682	90,344	682	87,197	676	84,544	447	34,721	232	69,263
\$10,000,000 or more.....	73	100,299	72	95,064	73	87,222	45	35,843	28	26,522
Operating trusts										
Total.....	40	1,882	N/A	N/A	39	2,722	N/A	N/A	N/A	N/A
Zero or unreported.....	--	--	N/A	N/A	7	81	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	*15	*5	N/A	N/A	*7	*48	N/A	N/A	N/A	N/A
\$100,000 under \$500,000.....	*18	*163	N/A	N/A	*18	*153	N/A	N/A	N/A	N/A
\$500,000 under \$1,000,000.....	--	--	N/A	N/A	--	--	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	7	967	N/A	N/A	6	1,671	N/A	N/A	N/A	N/A
\$10,000,000 or more.....	1	747	N/A	N/A	1	769	N/A	N/A	N/A	N/A
Grantmaking charitable trusts										
Total.....	2,762	216,157	2,737	206,353	2,769	203,687	1,563	79,346	1,148	113,715
Zero or unreported.....	*22	*56	*22	*55	*29	*875	--	--	*29	*1,073
\$1 under \$100,000.....	625	1,186	618	1,148	625	3,207	247	341	363	5,779
\$100,000 under \$500,000.....	934	11,246	921	10,686	934	12,993	550	3,993	353	10,383
\$500,000 under \$1,000,000.....	434	14,473	434	13,735	434	13,934	282	5,473	148	26,841
\$1,000,000 under \$10,000,000.....	675	89,794	672	86,345	675	84,698	441	34,377	228	43,150
\$10,000,000 or more.....	72	99,403	71	94,384	72	87,980	44	35,163	27	26,490
Grantmaking-nonoperating trusts										
Total.....	2,737	214,879	2,737	206,353	2,744	202,403	1,563	79,346	1,148	113,715
Zero or unreported.....	*22	*56	*22	*55	*29	*875	--	--	*29	*1,073
\$1 under \$100,000.....	618	1,183	618	1,148	618	3,159	247	341	363	5,779
\$100,000 under \$500,000.....	921	11,105	921	10,686	921	12,842	550	3,993	353	10,383
\$500,000 under \$1,000,000.....	434	14,473	434	13,735	434	13,934	282	5,473	148	26,841
\$1,000,000 under \$10,000,000.....	672	89,406	672	86,345	672	84,382	441	34,377	228	43,150
\$10,000,000 or more.....	71	98,656	71	94,384	71	87,211	44	35,163	27	26,490
Grantmaking-operating trusts										
Total.....	25	1,278	N/A	N/A	25	1,284	N/A	N/A	N/A	N/A
Zero or unreported.....	--	--	N/A	N/A	--	--	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	*7	*3	N/A	N/A	*7	*48	N/A	N/A	N/A	N/A
\$100,000 under \$500,000.....	*13	*141	N/A	N/A	*13	*151	N/A	N/A	N/A	N/A
\$500,000 under \$1,000,000.....	--	--	N/A	N/A	--	--	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	3	388	N/A	N/A	3	316	N/A	N/A	N/A	N/A
\$10,000,000 or more.....	1	747	N/A	N/A	1	769	N/A	N/A	N/A	N/A

N/A--Not applicable.

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

¹ The data shown in column 13 may be negative due to reported negative revenue amounts or to reported expenses in excess of revenue.

² The data shown in columns 18 and 19 are based on the amount of contributions, gifts, and grants that charitable trusts actually disbursed for charitable purposes for 1997 using the cash receipt and disbursement method of accounting. These amounts differ somewhat from those reported as contributions, gifts, and grants paid shown in the income statement (Table 8) because charitable trusts may use either the cash disbursement or the accrual method of accounting.

³ Less than \$500.

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

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 5.--All Domestic Private Foundations, 1996: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Item	Total	Size of fair market value of total assets							
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	50,774	1,124	15,409	19,296	11,838	1,759	649	351	348
Total revenue.....	48,246,836	100,847	560,356	2,093,708	7,194,907	4,877,517	3,750,718	3,921,232	25,747,551
Contributions, gifts, and grants received.....	20,948,937	98,429	391,625	1,424,398	3,791,871	2,351,981	1,607,482	1,510,960	9,772,188
Interest on savings and temporary cash investments.....	1,089,390	1,829	8,683	67,222	218,307	137,490	113,323	106,831	435,705
Dividends and interest from securities.....	7,327,282	*3,347	9,590	205,645	1,055,383	756,780	591,165	666,687	4,038,686
Gross rents and royalties.....	404,658	--	*362	20,951	99,810	37,840	49,317	36,951	159,427
Net gain (less loss) from sales of assets.....	16,444,511	*-3,911	133,670	236,133	1,619,757	1,374,396	1,153,788	1,519,624	10,411,052
Gross profit (less loss) from business activities.....	86,823	--	*1,827	7,800	37,919	11,302	15,170	2,712	10,095
Other income.....	1,945,232	*1,153	14,599	131,557	371,858	207,728	220,473	77,466	920,397
Total expenses.....	19,851,784	216,015	549,822	1,215,821	3,615,991	2,089,089	1,774,475	1,495,601	8,894,970
Contributions, gifts, and grants paid ¹	15,146,245	207,940	470,722	837,688	2,632,562	1,592,045	1,363,729	1,141,426	6,900,133
Compensation of officers.....	422,544	*914	8,411	38,012	97,848	55,250	39,974	39,569	142,566
Other salaries and wages.....	879,498	*2,079	*9,357	70,590	216,702	106,780	74,011	58,916	341,063
Pension plans and employee benefits.....	228,849	--	*356	10,564	34,421	20,579	13,184	16,898	132,847
Legal fees.....	86,470	*590	2,189	8,884	23,650	11,313	8,092	6,522	25,231
Accounting fees.....	88,008	*824	4,378	15,882	29,120	11,680	7,662	6,328	12,134
Other professional fees.....	736,847	*830	4,932	56,643	89,713	72,318	52,705	61,965	397,740
Interest.....	94,685	--	669	5,735	38,918	14,858	15,876	6,041	12,587
Taxes.....	470,629	789	2,162	11,392	72,476	45,200	46,577	42,337	249,697
Depreciation and depletion.....	222,919	*203	1,538	8,703	46,045	23,914	34,647	23,258	84,611
Occupancy.....	213,698	*610	4,520	21,428	39,382	20,730	16,461	15,292	95,275
Travel, conferences, and meetings.....	137,853	*162	5,327	26,100	12,391	7,544	7,821	8,556	69,953
Printing and publications.....	61,251	*12	4,114	8,544	4,666	3,825	2,287	3,505	34,299
Other expenses.....	1,062,285	1,063	31,145	95,654	278,097	103,054	91,449	64,989	396,835
Excess of revenue (less loss) over expenses.....	28,395,052	-115,169	10,535	877,888	3,578,916	2,788,428	1,976,243	2,425,631	16,852,580
Excess of revenue.....	30,824,635	*205	73,995	1,158,042	4,245,027	3,059,081	2,165,650	2,563,344	17,559,291
Loss.....	-2,429,583	-115,374	-63,460	-280,154	-666,111	-270,653	-189,407	-137,713	-706,711
Total assets (fair market value).....	288,587,974	--	440,769	7,628,984	37,034,115	27,396,002	22,467,192	24,520,885	169,100,026
Cash, total.....	18,309,048	--	241,138	1,650,478	4,235,729	2,429,043	1,585,407	1,289,803	6,877,450
Non-interest bearing accounts.....	2,020,654	--	88,645	388,813	596,986	318,117	130,485	163,442	334,166
Savings and temporary cash investments.....	16,288,394	--	152,494	1,261,666	3,638,743	2,110,926	1,454,922	1,126,361	6,543,283
Accounts receivable, net.....	485,504	--	*1,480	28,628	86,018	35,051	55,567	23,528	255,231
Pledges receivable, net.....	4,797,358	--	--	*1,743	61,278	40,224	10,340	12,582	4,671,191
Grants receivable.....	350,274	--	--	*18,485	*47,418	68,493	51,047	41,267	123,565
Receivables due from disqualified persons.....	52,721	--	*619	*18,674	*20,120	10,770	587	1,750	201
Other notes and loans receivable.....	1,104,710	--	4,573	131,985	324,842	169,354	122,748	73,607	277,601
Inventories.....	39,122	--	*3,281	*12,458	4,268	9,258	1,746	739	7,372
Prepaid expenses and deferred charges.....	101,341	--	*6	1,380	8,038	6,763	7,138	11,867	66,148
Investments, total (non-cash).....	252,038,891	--	172,693	5,419,592	30,216,140	23,554,364	19,587,436	22,285,025	150,803,642
Securities, total.....	225,086,584	--	142,120	4,675,363	26,306,344	20,651,356	16,839,892	19,994,690	136,476,818
Government obligations.....	32,679,980	--	27,122	845,196	4,969,254	3,519,861	2,876,273	3,595,141	16,847,133
Corporate stock.....	171,621,311	--	87,059	3,256,070	18,270,150	14,777,679	12,074,942	14,426,755	108,728,655
Corporate bonds.....	20,785,294	--	27,939	574,096	3,066,941	2,353,816	1,888,677	1,972,795	10,901,030
Land, buildings, and equipment (less accumulated depreciation).....	4,370,764	--	*3,067	127,450	784,086	455,077	348,247	373,701	2,279,136
Mortgage loans.....	872,577	--	*3,713	54,150	189,504	129,546	83,549	56,707	355,409
Other investments.....	21,708,966	--	23,792	562,629	2,936,206	2,318,385	2,315,748	1,859,927	11,692,279
Charitable-purpose land, buildings, and equipment (less accumulated depreciation).....	6,239,402	--	11,720	256,264	1,360,562	695,380	581,485	449,511	2,884,480
Other assets.....	5,069,600	--	5,258	89,296	669,702	377,303	463,691	331,205	3,133,145

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 5.--All Domestic Private Foundations, 1996: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Item	Total	Size of fair market value of total assets							
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total assets (book value).....	232,564,949	*26,246	423,614	6,581,724	29,627,626	21,294,858	17,289,693	19,011,402	138,309,786
Cash, total.....	18,233,348	*6,380	241,122	1,649,198	4,211,098	2,394,828	1,583,081	1,289,831	6,857,810
Non-interest bearing accounts.....	1,998,880	*771	88,472	388,937	594,107	317,056	128,806	164,699	316,033
Savings and temporary cash investments.....	16,234,468	*5,609	152,650	1,260,261	3,616,990	2,077,772	1,454,276	1,125,132	6,541,777
Accounts receivable, net.....	496,969	--	*1,483	38,971	84,179	35,061	54,639	23,959	258,677
Pledges receivable, net.....	4,797,458	--	--	*1,743	61,378	40,224	10,340	12,582	4,671,191
Grants receivable.....	351,237	*334	--	*18,485	*47,418	68,493	51,047	41,267	124,194
Receivables due from disqualified persons.....	50,912	--	*619	*17,174	*19,812	10,770	587	1,750	201
Other notes and loans receivable.....	1,216,658	--	4,573	137,119	332,882	169,336	123,274	69,736	379,738
Inventories.....	37,001	--	*2,765	*12,458	4,393	8,672	1,707	690	6,316
Prepaid expenses and deferred charges.....	78,274	--	*330	1,619	8,152	6,762	7,284	11,949	42,177
Investments, total (non-cash).....	198,120,348	*19,532	156,406	4,369,791	23,086,280	17,664,684	14,610,634	16,865,996	121,347,026
Securities, total.....	174,578,908	*12,606	120,442	3,696,126	19,726,313	15,077,032	12,320,491	15,026,989	108,598,909
Government obligations.....	31,491,180	*3,438	26,142	815,401	4,872,785	3,445,168	2,832,611	3,505,770	15,989,865
Corporate stock.....	122,647,735	*4,528	66,160	2,325,621	11,888,941	9,307,496	7,653,746	9,573,821	81,827,422
Corporate bonds.....	20,439,993	*4,639	28,140	555,104	2,964,587	2,324,369	1,834,135	1,947,398	10,781,621
Land, buildings, and equipment (less accumulated depreciation).....	3,181,892	*6,926	*11,062	106,370	575,443	345,101	242,061	265,446	1,629,484
Mortgage loans.....	966,357	--	*3,713	54,172	180,352	130,100	82,900	58,607	456,513
Other investments.....	19,393,191	--	21,188	513,123	2,604,171	2,112,452	1,965,182	1,514,954	10,662,120
Charitable-purpose land, buildings, and equipment (less accumulated depreciation).....	5,002,524	--	11,689	252,425	1,154,170	567,093	480,574	367,475	2,169,098
Other assets.....	4,180,216	--	4,626	82,741	617,863	328,936	366,525	326,167	2,453,358
Total liabilities (book value).....	8,067,953	*83,778	72,428	210,362	1,024,723	596,905	580,869	386,429	5,112,458
Net worth (book value).....	224,496,995	*-57,532	351,186	6,371,362	28,602,903	20,697,953	16,708,823	18,624,973	133,197,327
Total assets,									
beginning-of-year (book value).....	195,840,317	185,357	417,921	5,663,874	25,863,391	18,068,791	15,126,878	16,227,800	114,286,304
Investments in securities,									
beginning-of-year (book value).....	146,943,914	*87,130	105,194	3,049,478	17,056,804	12,620,679	10,434,948	12,399,512	91,190,169
Government obligations.....	29,235,386	*51,694	25,367	746,858	4,609,522	3,179,588	2,538,557	3,079,408	15,004,393
Corporate stock.....	99,790,559	*22,752	56,966	1,771,469	9,642,426	7,340,286	6,239,900	7,678,791	67,037,969
Corporate bonds.....	17,917,969	*12,684	22,861	531,151	2,804,857	2,100,805	1,656,491	1,641,312	9,147,807

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

¹ The data in this row are based on the amount of contributions, gifts, and grants paid as reported on the income statement portion of the return. These amounts differ somewhat from the contributions, gifts, and grants paid in columns 18 and 19 of Table 1, which are calculated using the cash receipt and disbursement method of accounting.

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

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 6.--All Domestic Private Foundations, 1997: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Item	Total	Size of fair market value of total assets							
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	55,113	1,337	15,454	20,643	14,059	2,028	764	420	407
Total revenue.....	55,459,904	52,518	607,494	2,727,219	10,151,245	5,901,234	4,920,438	5,119,086	25,980,671
Contributions, gifts, and grants received.....	20,223,968	43,335	574,992	1,932,585	5,434,174	2,533,217	2,146,495	1,909,981	5,649,189
Interest on savings and temporary cash investments.....	1,254,426	2,622	8,708	69,543	246,876	159,807	132,919	112,002	521,947
Dividends and interest from securities.....	8,295,218	*1,604	11,307	219,065	1,154,987	821,469	681,924	776,281	4,628,580
Gross rents and royalties.....	378,397	--	*1,110	16,841	90,352	33,578	41,308	32,115	163,094
Net gain (less loss) from sales of assets.....	23,538,174	*3,206	-1,121	380,710	2,877,792	2,073,939	1,704,076	2,147,560	14,352,012
Gross profit (less loss) from business activities.....	102,708	--	*2,860	5,934	3,749	9,285	2,013	2,761	76,106
Other income.....	1,667,012	*1,751	9,638	102,540	343,315	269,939	211,703	138,385	589,743
Total expenses.....	22,413,587	87,392	642,867	1,371,376	3,916,401	2,514,661	1,977,206	1,836,102	10,067,582
Contributions, gifts, and grants paid ¹	17,095,617	64,945	538,379	974,601	2,915,679	1,933,817	1,538,664	1,398,854	7,730,678
Compensation of officers.....	474,815	*1,648	14,784	43,919	104,396	60,959	44,399	43,739	160,971
Other salaries and wages.....	946,470	*7,612	11,127	70,013	217,784	116,176	79,237	67,076	377,444
Pension plans and employee benefits.....	247,784	*37	*2,048	11,321	35,977	22,217	13,020	19,370	143,794
Legal fees.....	101,696	*427	2,116	12,163	26,035	14,378	10,147	6,803	29,628
Accounting fees.....	97,164	1,073	5,217	18,096	30,865	13,098	8,362	7,244	13,208
Other professional fees.....	879,844	*59	11,002	53,128	107,375	79,644	65,875	76,587	486,173
Interest.....	112,287	*1,459	218	7,172	38,811	20,327	18,212	8,978	17,109
Taxes.....	650,001	1,704	5,082	15,845	87,712	60,778	57,636	60,977	360,267
Depreciation and depletion.....	269,526	*234	1,074	10,473	56,167	31,934	24,659	36,768	108,216
Occupancy.....	238,556	*1,923	5,071	22,196	44,278	25,360	17,016	20,215	102,498
Travel, conferences, and meetings.....	155,005	*241	6,888	28,390	17,567	9,981	8,665	7,418	75,855
Printing and publications.....	68,436	*72	1,570	8,346	6,462	4,186	3,110	3,569	41,121
Other expenses.....	1,076,385	5,958	38,291	95,712	227,290	121,806	88,204	78,503	420,620
Excess of revenue (less loss) over expenses.....	33,046,317	-34,874	-35,373	1,355,842	6,234,844	3,386,573	2,943,232	3,282,983	15,913,089
Excess of revenue.....	35,527,045	*2,658	111,151	1,753,465	6,774,347	3,745,458	3,171,016	3,444,834	16,524,115
Loss.....	-2,480,728	-37,532	-146,524	-397,622	-539,503	-358,885	-227,785	-161,851	-611,026
Total assets (fair market value).....	342,688,539	--	483,008	8,302,510	43,815,841	31,868,337	26,936,697	29,481,351	201,800,796
Cash, total.....	21,424,016	--	249,128	1,836,201	4,568,451	2,642,779	1,980,808	1,949,818	8,196,832
Non-interest bearing accounts.....	2,356,613	--	80,814	427,222	670,567	377,373	191,562	197,785	411,290
Savings and temporary cash investments.....	19,067,403	--	168,313	1,408,979	3,897,884	2,265,406	1,789,246	1,752,033	7,785,541
Accounts receivable, net.....	1,051,596	--	*1,482	20,423	82,620	53,980	58,621	53,682	780,788
Pledges receivable, net.....	5,497,691	--	--	*12,700	39,178	70,984	35,396	11,254	5,328,180
Grants receivable.....	283,528	--	*1,030	*13,286	74,950	43,825	83,241	54,732	12,463
Receivables due from disqualified persons.....	20,239	--	*142	*358	*12,828	6,430	15	--	466
Other notes and loans receivable.....	1,305,178	--	*1,262	116,728	381,528	257,074	122,871	46,626	379,088
Inventories.....	77,238	--	*4,913	*13,744	15,259	19,647	2,333	823	20,520
Prepaid expenses and deferred charges.....	97,096	--	*260	2,998	12,595	14,844	8,455	5,093	52,851
Investments, total (non-cash).....	303,936,819	--	213,337	5,939,206	36,813,391	27,698,736	23,766,239	26,574,319	182,931,591
Securities, total.....	272,412,404	--	176,680	5,141,936	32,659,474	24,431,673	20,885,159	23,530,377	165,587,105
Government obligations.....	38,512,297	--	27,443	809,150	5,449,832	3,927,629	3,320,521	3,807,587	21,170,135
Corporate stock.....	205,327,426	--	119,405	3,702,588	23,541,332	17,639,774	15,217,951	17,185,324	127,921,052
Corporate bonds.....	28,572,681	--	29,832	630,197	3,668,311	2,864,270	2,346,687	2,537,466	16,495,918
Land, buildings, and equipment (less accumulated depreciation).....	4,645,315	--	*4,097	120,290	839,429	476,041	282,694	445,669	2,477,095
Mortgage loans.....	1,040,207	--	*3,636	43,072	218,886	129,751	119,841	90,526	434,495
Other investments.....	25,838,894	--	28,924	633,908	3,095,602	2,661,271	2,478,546	2,507,747	14,432,896
Charitable-purpose land, buildings, and equipment (less accumulated depreciation).....	6,093,047	--	6,825	284,937	1,277,009	765,032	561,200	537,366	2,660,679
Other assets.....	2,901,650	--	4,629	61,927	538,032	294,569	317,517	247,638	1,437,337

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 6.--All Domestic Private Foundations, 1997: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Item	Total	Size of fair market value of total assets							
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total assets (book value).....	280,920,320	*40,272	472,609	7,061,889	34,376,381	24,346,431	20,493,926	22,512,170	171,616,642
Cash, total.....	21,343,756	*7,646	248,833	1,830,887	4,558,775	2,625,981	1,966,805	1,950,923	8,153,906
Non-interest bearing accounts.....	2,363,949	*623	80,833	423,809	663,130	383,613	191,351	200,168	420,422
Savings and temporary cash investments.....	18,979,807	*7,023	168,001	1,407,078	3,895,645	2,242,368	1,775,454	1,750,755	7,733,483
Accounts receivable, net.....	1,040,877	--	*1,482	20,767	87,143	52,965	62,484	54,007	762,029
Pledges receivable, net.....	5,497,945	--	--	*12,700	39,281	71,134	35,396	11,254	5,328,180
Grants receivable.....	303,043	--	*1,030	*13,286	*74,419	44,480	83,242	54,732	31,852
Receivables due from disqualified persons.....	24,513	--	*142	*4,632	*12,828	6,430	15	--	466
Other notes and loans receivable.....	1,301,110	--	*1,262	116,612	393,220	255,175	122,946	46,627	365,268
Inventories.....	104,940	--	*4,427	*13,744	15,236	19,597	32,876	823	18,238
Prepaid expenses and deferred charges.....	90,683	--	*394	3,183	13,167	8,078	8,254	5,343	52,264
Investments, total (non-cash).....	243,231,206	*32,626	203,818	4,685,758	27,576,460	20,353,614	17,412,939	19,703,185	153,262,805
Securities, total.....	216,268,094	*23,834	146,614	3,978,388	23,903,366	17,505,967	15,004,219	17,156,843	138,548,864
Government obligations.....	37,082,670	--	25,914	775,288	5,221,775	3,786,609	3,210,681	3,714,624	20,347,780
Corporate stock.....	151,204,377	*23,834	91,056	2,599,651	15,146,987	10,945,973	9,522,875	10,946,871	101,927,130
Corporate bonds.....	27,981,047	--	29,644	603,449	3,534,604	2,773,385	2,270,663	2,495,348	16,273,955
Land, buildings, and equipment (less accumulated depreciation).....	3,320,149	*7,630	*28,236	102,089	659,701	373,102	185,046	333,623	1,630,721
Mortgage loans.....	1,016,249	--	*3,636	43,094	208,028	123,269	113,986	91,475	432,760
Other investments.....	22,626,714	*1,161	25,331	562,186	2,805,365	2,351,277	2,109,688	2,121,245	12,650,460
Charitable-purpose land, buildings, and equipment (less accumulated depreciation).....	5,330,207	--	6,695	287,685	1,109,241	644,633	475,058	421,627	2,385,269
Other assets.....	2,652,037	--	4,524	72,631	496,610	264,345	293,910	263,651	1,256,365
Total liabilities (book value).....	9,436,620	*3,592	126,487	182,158	911,287	711,576	569,324	542,851	6,389,344
Net worth (book value).....	271,483,701	*36,680	346,122	6,879,730	33,465,094	23,634,855	19,924,602	21,969,319	165,227,298
Total assets,									
beginning-of-year (book value).....	230,926,481	120,889	521,210	5,810,999	28,018,922	20,548,170	17,243,492	18,679,367	139,983,431
Investments in securities,									
beginning-of-year (book value).....	175,132,030	*43,436	122,357	3,176,389	19,244,059	14,622,901	12,502,929	14,400,825	111,019,133
Government obligations.....	34,251,052	*4,394	31,415	775,850	4,830,492	3,558,270	2,939,084	3,483,905	18,627,642
Corporate stock.....	118,823,275	*36,851	62,271	1,874,410	11,388,953	8,719,339	7,552,937	8,845,997	80,342,517
Corporate bonds.....	22,057,703	*2,191	28,671	526,130	3,024,615	2,345,292	2,010,908	2,070,923	12,048,974

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

¹ The data in this row are based on the amount of contributions, gifts, and grants paid as reported on the income statement portion of the return. These amounts differ somewhat from the contributions, gifts, and grants paid in columns 18 and 19 of Table 2, which are calculated using the cash receipt and disbursement method of accounting.

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

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 7.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1996: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Item	Total	Size of fair market value of total assets					
		Assets zero or unreported	\$1 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)
Number of returns.....	2,890	*39	670	909	384	821	65
Total revenue.....	497,161	*5,363	6,075	28,313	39,204	260,046	158,160
Contributions, gifts, and grants received.....	78,671	*47	3,121	6,462	*3,022	52,179	13,840
Interest on savings and temporary cash investments	19,058	*59	146	1,261	1,790	9,271	6,532
Dividends and interest from securities.....	148,372	*3,248	1,122	9,100	10,399	79,252	45,252
Gross rents and royalties.....	6,583	--	--	*57	*11	4,421	2,094
Net gain (less loss) from sales of assets.....	212,913	*1,993	1,221	10,812	23,696	103,931	71,259
Gross profit (less loss) from business activities.....	404	--	--	*5	--	399	--
Other income.....	31,159	*16	465	617	*286	10,592	19,184
Total expenses.....	269,618	*9,133	4,082	14,094	32,676	134,208	75,425
Contributions, gifts, and grants paid ¹	214,576	*8,544	1,943	10,523	28,688	102,061	62,817
Compensation of officers.....	23,624	*313	267	2,429	2,290	13,035	5,290
Other salaries and wages.....	3,017	--	--	--	--	2,601	416
Pension plans and employee benefits.....	734	--	*18	--	--	634	82
Legal fees.....	1,829	*81	*32	152	132	1,080	351
Accounting fees.....	1,956	*15	215	347	195	903	281
Other professional fees.....	4,213	*6	*34	105	240	2,401	1,427
Interest.....	566	*41	*18	--	--	426	80
Taxes.....	8,698	*72	56	420	915	4,386	2,850
Depreciation and depletion.....	935	--	*10	*2	--	816	108
Occupancy.....	1,361	--	*214	*11	--	938	199
Travel, conferences, and meetings.....	807	--	*30	--	--	680	97
Printing and publications.....	166	--	15	13	6	123	9
Other expenses.....	7,135	*60	1,229	92	210	4,125	1,418
Excess of revenue (less loss) over expenses.....	227,542	-*3,770	1,993	14,219	6,528	125,838	82,734
Excess of revenue	262,217	*1,239	2,575	15,264	17,385	142,131	83,624
Loss	-34,675	*5,008	-582	-1,044	-10,857	-16,293	-889
Total assets (fair market value).....	4,563,976	--	27,217	258,829	276,651	2,321,302	1,679,977
Cash, total.....	256,762	--	4,163	33,627	11,815	134,627	72,529
Non-interest bearing accounts.....	40,904	--	1,125	7,921	1,518	25,922	4,418
Savings and temporary cash investments.....	215,859	--	3,038	25,706	10,297	108,706	68,112
Accounts receivable, net.....	3,893	--	*65	*74	*1,121	2,241	393
Pledges receivable, net.....	190	--	--	--	--	190	--
Grants receivable.....	177	--	--	--	--	143	34
Receivables due from disqualified persons.....	*12	--	*1	*11	--	--	--
Other notes and loans receivable.....	35,169	--	*985	*4,105	--	6,726	23,352
Inventories.....	155	--	--	--	--	155	--
Prepaid expenses and deferred charges.....	579	--	--	--	*4	399	175
Investments, total (non-cash).....	4,113,182	--	21,435	209,365	256,652	2,142,766	1,482,964
Securities, total.....	3,370,591	--	14,385	163,536	184,125	1,774,437	1,234,108
Government obligations.....	462,481	--	*3,905	21,617	21,861	280,803	134,294
Corporate stock.....	2,358,399	--	7,418	100,020	119,156	1,222,145	909,660
Corporate bonds.....	549,711	--	3,062	41,899	43,108	271,489	190,153
Land, buildings, and equipment (less accumulated depreciation).....	55,130	--	--	*227	*253	44,805	9,845
Mortgage loans.....	27,637	--	--	*7,056	*1,665	14,005	4,912
Other investments.....	659,825	--	7,050	38,546	70,610	309,519	234,100
Charitable-purpose land, buildings, and equipment (less accumulated depreciation)....	43,469	--	*12	*168	*3,210	20,420	19,659
Other assets.....	110,388	--	*557	*11,478	*3,849	13,635	80,870

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 7.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1996: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Item	Total	Size of fair market value of total assets					
		Assets zero or unreported	\$1 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)
Total assets (book value).....	3,371,765	*51,357	24,453	213,477	210,400	1,696,326	1,175,753
Cash, total.....	260,019	*2,847	4,166	33,453	11,815	135,140	72,599
Non-interest bearing accounts.....	43,037	*2,208	1,128	7,832	1,518	25,922	4,430
Savings and temporary cash investments.....	216,982	*639	3,038	25,621	10,297	109,218	68,169
Accounts receivable, net.....	3,893	--	*65	*75	*1,121	2,241	393
Pledges receivable, net.....	548	--	*358	--	--	190	--
Grants receivable.....	177	--	--	--	--	143	34
Receivables due from disqualified persons.....	*12	--	*1	*11	--	--	--
Other notes and loans receivable.....	35,010	--	*985	*4,105	--	6,726	23,194
Inventories.....	50	--	--	--	--	50	--
Prepaid expenses and deferred charges.....	579	--	--	--	*4	399	175
Investments, total (non-cash).....	2,966,783	*48,510	18,365	165,384	192,370	1,529,339	1,012,816
Securities, total.....	2,348,706	*48,510	12,299	129,452	140,036	1,231,975	786,435
Government obligations.....	485,654	*34,140	*3,893	21,177	21,089	273,550	131,804
Corporate stock.....	1,329,473	*13,512	5,572	67,726	76,339	697,856	468,468
Corporate bonds.....	533,580	*858	2,834	40,548	42,607	260,570	186,163
Land, buildings, and equipment (less accumulated depreciation).....	35,239	--	--	*230	*4	32,940	2,065
Mortgage loans.....	24,833	--	--	*4,412	*1,665	13,849	4,907
Other investments.....	558,005	--	6,065	31,290	50,665	250,575	219,409
Charitable-purpose land, buildings, and equipment (less accumulated depreciation)....	19,183	--	*22	*168	*2,225	12,724	4,044
Other assets.....	85,509	--	*492	*10,281	*2,865	9,373	62,498
Total liabilities (book value).....	26,916	--	*451	*102	*743	19,522	6,098
Net worth (book value).....	3,344,849	*51,357	24,002	213,374	209,657	1,676,804	1,169,655
Total assets,							
beginning-of-year (book value).....	3,131,411	*54,626	22,223	198,427	205,533	1,562,792	1,087,809
Investments in securities,							
beginning-of-year (book value).....	2,150,876	*48,093	11,802	126,390	137,882	1,119,505	707,203
Government obligations.....	485,736	*31,860	3,774	30,313	27,306	262,920	129,563
Corporate stock.....	1,190,378	*15,258	5,304	61,320	72,777	625,902	409,816
Corporate bonds.....	474,762	*975	2,724	34,756	37,800	230,683	167,823

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

¹ The data in this row are based on the amount of contributions, gifts, and grants paid as reported on the income statement portion of the return. These amounts differ somewhat from the contributions, gifts, and grants paid in columns 18 and 19 of Table 3, which are calculated using the cash receipt and disbursement method of accounting.

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

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 8.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1997: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Item	Total	Size of fair market value of total assets					
		Assets zero or unreported	\$1 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)
Number of returns.....	2,971	*36	742	983	447	689	74
Total revenue.....	635,974	*386	7,142	37,923	40,125	244,819	305,579
Contributions, gifts, and grants received.....	111,444	*76	4,179	9,702	*4,189	34,306	58,991
Interest on savings and temporary cash investments.....	17,866	*33	221	1,028	1,600	8,092	6,891
Dividends and interest from securities.....	137,247	*19	1,050	8,807	10,145	60,586	56,640
Gross rents and royalties.....	5,589	--	--	*268	*114	2,986	2,221
Net gain (less loss) from sales of assets.....	348,866	*256	1,199	17,875	23,591	135,998	169,947
Gross profit (less loss) from business activities.....	*4	--	--	*4	--	--	--
Other income.....	14,958	*2	492	239	486	2,851	10,888
Total expenses.....	240,090	*971	3,954	16,019	17,921	101,756	99,469
Contributions, gifts, and grants paid ¹	190,914	*873	3,057	12,085	13,048	79,037	82,812
Compensation of officers.....	21,873	*14	269	2,055	2,546	10,581	6,408
Other salaries and wages.....	1,333	*5	--	--	*36	799	492
Pension plans and employee benefits.....	190	--	--	--	--	77	113
Legal fees.....	1,647	--	53	120	186	916	371
Accounting fees.....	2,055	*5	199	380	381	813	276
Other professional fees.....	5,071	*5	89	135	380	1,833	2,630
Interest.....	383	--	--	*9	*11	328	35
Taxes.....	10,427	*1	58	1,050	1,100	4,312	3,905
Depreciation and depletion.....	736	--	--	1	--	477	258
Occupancy.....	500	*41	*7	*5	*16	219	212
Travel, conferences, and meetings.....	402	--	*38	*11	--	81	271
Printing and publications.....	100	*1	11	15	*7	42	25
Other expenses.....	4,461	*25	173	155	210	2,240	1,659
Excess of revenue (less loss) over expenses.....	395,884	*-585	3,188	21,904	22,204	143,063	206,110
Excess of revenue.....	409,750	--	4,269	22,824	24,882	150,788	206,987
Loss.....	-13,866	*-585	-1,082	-920	-2,678	-7,724	-877
Total assets (fair market value).....	4,749,791	--	28,143	251,418	319,597	1,974,306	2,176,328
Cash, total.....	287,164	--	5,418	21,413	17,711	124,887	117,736
Non-interest bearing accounts.....	35,000	--	2,507	5,638	1,344	10,812	14,700
Savings and temporary cash investments.....	252,164	--	2,911	15,775	16,367	114,076	103,036
Accounts receivable, net.....	3,102	--	*204	*1,608	*226	699	366
Pledges receivable, net.....	212	--	--	--	*22	190	--
Grants receivable.....	108	--	--	--	--	108	--
Receivables due from disqualified persons.....	*251	--	*236	--	*15	--	--
Other notes and loans receivable.....	31,665	--	*727	*2,358	*844	6,337	21,400
Inventories.....	124	--	--	--	--	124	--
Prepaid expenses and deferred charges.....	310	--	--	--	*22	176	111
Investments, total (non-cash).....	4,382,335	--	21,482	221,054	297,335	1,823,632	2,018,831
Securities, total.....	3,735,346	--	17,018	170,159	221,868	1,586,969	1,739,333
Government obligations.....	523,861	--	2,612	20,670	21,124	221,434	258,021
Corporate stock.....	2,551,579	--	10,668	103,172	151,506	1,086,343	1,199,889
Corporate bonds.....	659,906	--	3,737	46,317	49,238	279,192	281,422
Land, buildings, and equipment (less accumulated depreciation).....	45,691	--	--	*1,351	*1,540	24,597	18,203
Mortgage loans.....	10,209	--	--	*667	*1,062	5,245	3,235
Other investments.....	591,088	--	4,464	48,878	72,865	206,821	258,060
Charitable-purpose land, buildings, and equipment (less accumulated depreciation)....	31,558	--	--	*1,599	*1,601	11,328	17,030
Other assets.....	12,960	--	*75	*3,386	*1,821	6,824	855

Footnotes at end of table.

Domestic Private Foundations and Charitable Trusts, 1996-1997

Table 8.--All Domestic Section 4947(a)(1) Charitable Trusts Treated as Foundations, 1997: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on a sample--money amounts are in thousands dollars]

Item	Total	Size of fair market value of total assets					
		Assets zero or unreported	\$1 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)
Total assets (book value).....	3,438,083	*554	25,567	201,277	247,879	1,431,909	1,530,898
Cash, total.....	285,761	*554	5,426	21,184	16,563	124,928	117,105
Non-interest bearing accounts.....	34,869	*554	2,515	5,636	1,344	10,803	14,017
Savings and temporary cash investments.....	250,892	--	2,911	15,548	15,219	114,125	103,088
Accounts receivable, net.....	3,102	--	*204	*1,608	*226	699	366
Pledges receivable, net.....	212	--	--	--	*22	190	--
Grants receivable.....	108	--	--	--	--	108	--
Receivables due from disqualified persons.....	*251	--	*236	--	*15	--	--
Other notes and loans receivable.....	31,770	--	*727	*2,358	*844	6,442	21,400
Inventories.....	6	--	--	--	--	6	--
Prepaid expenses and deferred charges.....	268	--	--	--	*22	134	111
Investments, total (non-cash).....	3,095,784	--	18,944	173,563	226,621	1,289,600	1,387,056
Securities, total.....	2,563,748	--	15,432	132,994	166,677	1,111,095	1,137,550
Government obligations.....	495,976	--	2,539	18,672	19,834	215,388	239,544
Corporate stock.....	1,444,107	--	8,905	71,222	99,493	632,844	631,642
Corporate bonds.....	623,665	--	3,988	43,101	47,350	262,863	266,363
Land, buildings, and equipment (less accumulated depreciation).....	19,593	--	--	*725	*2,018	11,188	5,662
Mortgage loans.....	9,986	--	--	*667	*1,055	5,029	3,236
Other investments.....	502,457	--	3,512	39,177	56,871	162,288	240,608
Charitable-purpose land, buildings, and equipment (less accumulated depreciation)....	11,149	--	--	*401	*1,747	4,789	4,211
Other assets.....	9,672	--	*29	*2,162	*1,820	5,012	649
Total liabilities (book value).....	17,303	*1	*271	366	1,011	12,929	2,726
Net worth (book value).....	3,420,780	*553	25,296	200,911	246,868	1,418,980	1,528,173
Total assets,							
beginning-of-year (book value).....	3,034,738	*1,140	22,359	179,462	225,492	1,281,482	1,324,802
Investments in securities,							
beginning-of-year (book value).....	2,233,258	--	14,237	119,293	138,034	978,268	983,426
Government obligations.....	384,612	--	2,825	18,517	17,909	196,459	148,902
Corporate stock.....	1,280,529	--	7,668	62,883	79,115	562,087	568,777
Corporate bonds.....	568,117	--	3,745	37,893	41,010	219,722	265,747

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

¹ The data in this row are based on the amount of contributions, gifts, and grants paid as reported on the income statement portion of the return. These amounts differ somewhat from the contributions, gifts, and grants paid in columns 18 and 19 of Table 4, which are calculated using the cash receipt and disbursement method of accounting.