

NONPROFIT ORGANIZATIONS IN AMERICA: AN
EXAMINATION OF INFORMATION RETURN FILINGS
WITH IRS

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This paper discusses nonprofit organizations that have received tax-exempt status from the Internal Revenue Service. Tabular summaries are provided from information (and related) returns filed for 1975, 1977, and 1978 [1]. Some summary data for 1946 [2] are also included to provide a long-range perspective on the growth of these organizations in terms of numbers and receipts. The most comprehensive data in this paper are shown for Tax Year 1975. (Unless otherwise specified, the tabulations and the text discussion refer only to those exempt organizations filing Forms 990, and do not include private foundations and farmers' cooperatives which file Forms 990-PF and 990-C, respectively.)

There are six main sections to the paper. Section 1 contains a discussion of the background on tax law. Section 2 deals with historical trends of exempt organizations between 1946 - 1975. Section 3 shows financial concentration data. Section 4 is the conclusion and future studies. Section 5 shows acknowledgements, notes and references and Section 6 contains basic tables.

1. BACKGROUND ON TAX LAW

Congress has historically accorded special privileges to organizations that engage in charitable, educational, religious and certain other "not-for-profit" activities. The exemption from income tax, as well as the deduction from income allowed to contributing individuals and businesses, have been the major fiscal incentives Congress has provided to encourage such activities.

Provisions of the 1913 Federal tax law (as well as succeeding Federal tax laws enacted by Congress) exempted from taxation income of certain organizations which, in the absence of such exemption, would have been required to pay tax upon items otherwise constituting taxable income. The first year that taxpayers could make contributions to these "tax-exempt" organizations and deduct those contributions from their income was 1917. Since income tax rates were being raised to help pay World War I defense expenditures, Congress felt that voluntary contributions to charitable organizations might decline unless a tax incentive was provided.

Many State governments enacted legislation similar to the federal legislation granting tax-exempt status to the same types of organizations. Some of the other benefits enjoyed by certain tax-exempt organizations

include reduced postal rates for publications and mail solicitations, State retail sales tax exemption, and State property tax exemption. Also, the federal government provides certain nonprofit organizations with surplus food products, particularly for overseas philanthropy, and even, in some cases, gifts of government surplus property.

Prior to 1950, Federal Courts had held that the source of an exempt organization's income was inconsequential to the determination of its exempt status; it was the ultimate use of the income that was important [3]. However, investigations and Congressional hearings revealed that certain organizations were involved in "profit making" schemes (essentially using their tax-exempt status as a means to engage in income producing activities not related to their exempt purpose). As a result, Congress enacted (as part of the Revenue Act of 1950) a tax on the unrelated business income of certain types of tax-exempt organizations. The Tax Reform Act of 1969 extended these provisions to include all exempt organizations except for certain corporations organized under an Act of Congress.

The tax-exempt status of an organization does not assure that individuals or businesses making contributions to that organization may deduct the contributions from their income for tax purposes. Carrying out charitable purposes does not assure that an organization has tax-exempt status. These are two common misconceptions regarding nonprofit organizations [4].

Generally, individuals or businesses may deduct from their income contributions to the following types of tax-exempt organizations: a State, a U.S. possession, a Community Chest, a private foundation, a war veterans organization, a church or other religious organization, a nonprofit hospital, most educational organizations, a nonprofit volunteer fire company, a civil defense organization, a domestic fraternal society (if the contributions are to be used for charitable purposes), and a nonprofit cemetery company [5].

2. SOME HISTORICAL TRENDS

Until the 1970's, the only detailed IRS statistical studies of the exempt organizations sector (including farmers cooperatives) were those made in the 1940's [2]. A separate Statistics Division publication, on farmers cooperatives, a subset of tax-exempt organizations was released for 1963, [6]. A first time report on private foundations for

1974-78 has recently been released by the Statistics Division [7]. Data from this latter report are one of the sources used in the next paper at this session [8].

This section of the paper will discuss historical data for exempt organizations between 1946 - 1975.

Total Receipts

Table 1 shows that for 1946 a total of 93,458 returns were filed by tax-exempt organizations and that they reported total receipts of \$4 billion. Farmers cooperatives are excluded from the 1946-1975 comparison since no data for 1975 are available.

For 1975, tax-exempt organizations (excluding farmers cooperatives) filed 247,086 returns and reported total receipts of \$118 billion.

Exempt Organizations Excluding Private Foundations and Farmers Cooperatives

The top five types of organizations in terms of returns filed for 1975 were: charitable, religious, educational and scientific organizations (hereafter referred to as "charitable")-44 percent, labor, agricultural, and horticultural organizations (hereafter referred to as "labor")-11 percent, civic leagues, social welfare and local associations of employees (hereafter referred to as "civic leagues")-11 percent, social and recreational clubs (hereafter referred to as "social")-7 percent, business leagues, chambers of commerce and real estate boards (hereafter referred to as "leagues")-7 percent. These five types of organizations represented 81 percent of all returns filed and accounted for 84 percent of total receipts. It is interesting to note that all of the preceding organizations except "leagues" were in the top five types of organizations for returns filed in 1946.

"Charitable" organizations received 58 percent of total receipts for all organizations in 1975 and "civic leagues" received 17 percent. None of the other prominent types of tax-exempt organizations received more than 4 percent of total receipts. For 1946, "Charitable," organizations received 30 percent of total receipts, mutual savings banks-17 percent, "labor"-12 percent, "Civic leagues"-9 percent, "leagues"-7 percent, "social"-7 percent, Corporations organized under an Act of Congress-7 percent, and state chartered credit unions-6 percent. None of the remaining tax-exempt organizations received more than 2 percent of total receipts.

Dues and assessments were largest for "civic leagues" in 1975-- about 44 percent of dues and assessments for all organizations. Contributions, gifts and grants were largest for "charitable" organizations--84 percent of the total received by all organizations. As was the case

in 1946, these "charitable" organizations received the largest percentage of contributions, gifts and grants since they were, in general, the only types of organizations that businesses and individuals could contribute to and deduct the contributions from their income.

Exempt private foundations included in table 1 (see footnote 1) are shown as part of 501(c)(3) organizations. (Until 1969, private foundations were never separately defined in the Internal Revenue Code although there was a general notion of what these organizations were.) Private foundations filed 26,889 returns and reported total receipts of \$3.3 billion for 1974. "Foundation" data were not tabulated separately for 1946.

3. FINANCIAL CONCENTRATION DATA

Tables 2 and 3 show selected income statement and balance sheet items by size of assets/receipts.

Based on table 2, on the average (1975, 1977 and 1978) approximately 40 percent of the returns were filed by organizations with asset holdings under \$25,000, while organizations with assets of \$1,000,000 or more filed 10 percent of the returns, but held 92 percent of total assets. These latter organizations also had the highest concentration of total receipts (86 percent), the greatest amount of contributions received (70 percent), and expended the largest amount of all direct fees for soliciting contributions (48 percent).

Based on table 3, on the average (1975, 1977 and 1978), approximately 65 percent of the returns were filed by organizations with receipts under \$100,000; organizations with receipts of \$1,000,000 or more filed less than 8 percent of all returns, but had 88 percent of all receipts. These latter organizations also had the greatest amount of contributions received (77 percent), held the largest amount of all assets (86 percent) and expended the largest amount of all direct fees for soliciting contributions.

"Sales and other receipts" (exclusive of dues, assessments, contributions, gifts, and grants) comprised the largest component of total receipts for all years. This item represented 65 percent of total receipts in 1975, 72 percent in 1977, and 75 percent in 1978. "Contributions, gifts and grants" represented 18 percent of total receipts in 1975, 14 percent in 1977, and 13 percent in 1978. "Dues and assessments" represented 17 percent of total receipts in 1975, 14 percent in 1977, and 12 percent in 1978.

Organizations with receipts of \$10 million or more accounted for over 60 percent of total receipts for all years. These organizations had 60 percent of all receipts in 1975, 68 percent in 1977, and 72 percent in 1978. The same organizations had the largest amount of total assets for all years. In 1975, they held 55 percent of all assets, 64 percent in 1977, and 69 percent in 1978.

4. CONCLUSION AND FUTURE STUDIES

The decades since the end of World War II have witnessed a tremendous growth in tax-exempt organizations. In the period 1946-1975, exempt organization filings have almost tripled, while receipts have grown, from \$4 billion to \$118 billion. Judging from past growth, the nonprofit sector will continue to represent a significant part of the economy.

For Tax Years 1982 - 1985 the Statistics Division plans to publish selected income statement and balance sheet data from the Exempt Organization Master File for private foundations and other tax-exempt organizations separately. These data will be supplemented by detailed data edited from a small sample of private foundations and other tax-exempt organizations with large asset holdings [9]. A new Statistics Division publication, The SOI Bulletin, will be the primary source for these data.

Data Limitations

Data for 1977 and 1978 were obtained from extracts of the Exempt Organization Master File (EOMF) and, in general, represented exempt organization returns that were processed in 1978 and 1979, respectively. The EOMF is a computerized tape file containing limited information for all exempt organization returns that are processed to this file for administrative purposes. Unlike the data for 1975, which were given special statistical treatment, the data for 1977 and 1978 were subjected only to essential validity checks conducted during the revenue processing of the returns.

5. ACKNOWLEDGEMENTS, NOTES AND REFERENCES

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- [1] Data for 1975 were obtained from unpublished Statistics Division tabulations on Tax-Exempt Organizations (Excluding Private Foundations and Farmers Cooperatives). Data for 1977 and 1978 were obtained from Exempt Organization Master File Tabulations.
- [2] Data for 1946 were obtained from U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1946, Supplement, Part 2, Returns of Organizations Exempt from Income Tax Under Section 101 Internal Revenue Code.
- [3] Trinidad V. Sagrada Orden de Predicadores, 263 U.S. 578, T.D. 3548, III-1 C.B. 270 (1924).
- [4] U.S. Department of the Treasury, Internal Revenue Service, How To Apply For And Retain Exempt Status For Your Organization, IRS Publication 557, U.S. Government Printing Office, 1979.
- [5] U.S. Department of the Treasury, Internal Revenue Service, Charitable Contributions, IRS Publication 526, U.S. Government Printing Office, 1979.
- [6] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1963, Supplemental Report, Farmers' Cooperative Income Tax Returns, Publication 386, U.S. Government Printing Office, 1966. See also Statistics of Income--1953, Farmers' Cooperative Income Tax Returns, Publication 386, U.S. Government Printing Office, 1957.
- [7] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1974-1978, Private Foundations, Publication 1073, U.S. Government Printing Office, 1981.
- [8] Petska, Thomas B., and Skelly, Daniel, "Private Foundations, Federal Tax Law, and Philanthropic Activity: An IRS Perspective," American Statistical Association 1981 Proceedings, Section on Survey Research Methods.
- [9] U.S. Department of the Treasury, Internal Revenue Service Statistics Division, Proposed Multi-Year Operating Plan, FY 1981-86, January, 1981.

Table 1.--Returns of Tax-Exempt Organizations (Excluding Farmers Cooperatives) for 1946 and 1975: Number of Returns and Receipts by Type of Organizations

[Money amounts are in thousands of dollars--Data for 1946 are based on all returns--data for 1975 are estimates based on samples]

| 1954 Code | Type of Organization | 1946 | | | | | 1975 | | | | |
|----------------|---|-------------------|--------------------|--------------------------------|---|-----------------------|-------------------|--------------------|--------------------------------|---|------------------------|
| | | Total Returns (1) | Total Receipts (2) | Gross Dues and Assessments (3) | Gross Contributions, Gifts and Grants (4) | All Other Sources (5) | Total Returns (6) | Total Receipts (7) | Gross Dues and Assessments (8) | Gross Contributions, Gifts and Grants (9) | All Other Sources (10) |
| 501(c)1 | Corporations organized under act of Congress..... | 6,270 | 276,581 | 140 | 118 | 278,323 | 665 | 527,018 | 26,590 | 10,712 | 489,716 |
| 2 | Title holding companies..... | 1,449 | 17,647 | 1,439 | 2,123 | 14,085 | 3,263 | 489,950 | 22,807 | 444,474 | |
| 3 | Charitable, religious, educational, and scientific organizations (including private foundations)..... | 14,424 | 1,249,291 | 61,990 | 446,227 | 741,074 | 108,937 | 68,807,580 | 1,530,659 | 18,326,410 | |
| 4 | Civic leagues, social welfare and local associations of employees..... | 10,342 | 371,812 | 67,797 | 39,989 | 264,026 | 28,064 | 19,558,022 | 8,556,313 | 680,546 | |
| 5 | Labor, agricultural, and horticultural organizations..... | 27,235 | 521,387 | 421,809 | 37,046 | 62,532 | 28,258 | 5,028,232 | 3,233,684 | 119,571 | |
| 6 | Business leagues, chambers of commerce, and real estate boards..... | 7,206 | 299,541 | 203,543 | 20,665 | 75,333 | 17,530 | 3,896,717 | 2,155,722 | 230,020 | |
| 7 | Social and recreational clubs..... | 11,474 | 285,105 | 85,644 | 5,456 | 194,005 | 18,228 | 2,535,390 | 1,081,785 | 31,952 | |
| 8 | Fraternal beneficiary societies..... | | | | | | 12,066 | 2,134,477 | 719,610 | 45,617 | |
| 9 | Certain mutual and beneficiary associations..... | 590 | 63,306 | 27,295 | 6,423 | 29,588 | 4,285 | 6,806,336 | 1,648,112 | 1,925,523 | |
| 10 | Domestic fraternal societies..... | | | | | | 4,674 | 507,370 | 94,487 | 21,327 | |
| 11 | Teachers retirement fund associations.... | 8 | 2,059 | 175 | 101 | 1,783 | 49 | 100,280 | *4,062 | *5,911 | |
| 12 | Local benevolent life insurance associations..... | 2,984 | 91,468 | 4,596 | 158 | 86,714 | 4,975 | 3,725,366 | 154,357 | 16,640 | |
| 13 | Cemetery companies..... | 1,399 | 32,958 | 245 | 1,196 | 31,517 | 1,518 | 254,554 | 1,931 | 5,076 | |
| 14 | State chartered credit unions..... | 7,673 | 233,680 | 626 | 86 | 232,968 | 1,610 | 2,259,284 | 8,265 | *1,225 | |
| 15 | Certain mutual insurance companies or associations..... | 1,558 | 35,653 | 1,336 | 14 | 34,303 | 864 | 58,908 | 25,254 | *1 | |
| 16 | Farmers cooperatives organized to finance crop operations..... | 27 | 4,058 | 1,315 | - | 2,743 | 36 | 53,892 | *12,123 | *18,460 | |
| 17 | Supplemental unemployment benefit trusts..... | | | NOT IN EXISTENCE | | | 496 | 958,620 | 65,411 | 244,302 | |
| 18 | Employee funded pension trusts..... | | | NOT IN EXISTENCE | | | *42 | *12,628 | *23 | *6,684 | |
| 19 | War veterans organizations..... | | | NOT IN EXISTENCE | | | 1,921 | 130,313 | 23,089 | 6,848 | |
| | Organizations not specified..... | 102 | 14,202 | 240 | 551 | 13,411 | 9,605 | 308,519 | 63,092 | 62,078 | |
| Sub-total..... | | 92,741 | 3,500,748 | 878,190 | 560,153 | 2,062,405 | | | NOT APPLICABLE | | |
| | Mutual savings banks ^{2/} | 602 | 725,185 | 1 | 1 | 725,183 | | | NOT APPLICABLE | | |
| | United States employee beneficiary associations ^{3/} | 115 | 6,692 | 3,346 | 2 | 3,344 | | | NOT APPLICABLE | | |
| Total..... | | 93,458 | 4,232,625 | 881,537 | 560,156 | 2,790,932 | 247,086 | 118,153,453 | 19,427,376 | 21,781,631 | |

^{1/} Private foundation data included in this line are for 1974. Comparable data for 1975 are not available.

^{2/} Repealed by Section 313(a) of 1951 Revenue Act.

^{3/} Internal Revenue Code 501(c)(10) as enacted in the 1954 Code was repealed by Section 121(b)(5) of the Tax Reform Act of 1969 and present IRC 501(c)(10) enacted effective for taxable years beginning after December 31, 1969.

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

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

Table 2.--Returns of Tax-Exempt Organizations With Total Receipts of \$10,000: Selected Income Statement and Balance Sheet Items by Size of Total Assets, 1975, 1977-1978

[Money amounts are in thousands of dollars]

| Item and Year | Total | Size of Total Assets | | | | | |
|--|-------------|----------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|----------------------|
| | | Under \$25,000 | \$25,000 under \$100,000 | \$100,000 under \$500,000 | \$500,000 under \$1,000,000 | \$1,000,000 under \$10,000,000 | \$10,000,000 or more |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Number of returns: ^{1/} | | | | | | | |
| 1975..... | 179,052 | 75,226 | 40,772 | 37,995 | 9,100 | 13,404 | 2,555 |
| 1977..... | 191,526 | 76,849 | 44,636 | 41,523 | 9,689 | 15,309 | 3,520 |
| 1978..... | 215,701 | 84,531 | 50,244 | 47,441 | 11,286 | 17,585 | 4,614 |
| Total receipts: | | | | | | | |
| 1975..... | 114,585,998 | 3,228,374 | 3,761,945 | 8,128,388 | 4,843,896 | 25,448,126 | 69,175,269 |
| 1977..... | 176,462,097 | 3,498,257 | 4,315,182 | 9,693,570 | 5,815,706 | 31,589,952 | 121,549,429 |
| 1978..... | 238,388,877 | 4,140,196 | 5,110,930 | 11,771,564 | 7,285,633 | 37,400,119 | 172,680,431 |
| Selected receipts: | | | | | | | |
| Contributions, gifts, and grants: | | | | | | | |
| 1975..... | 20,518,184 | 1,029,975 | 1,254,410 | 2,487,372 | 1,366,713 | 5,368,976 | 9,010,737 |
| 1977..... | 23,972,436 | 1,137,582 | 1,435,564 | 3,123,055 | 1,680,662 | 6,420,849 | 10,174,722 |
| 1978..... | 31,332,171 | 1,428,127 | 1,792,570 | 4,021,265 | 2,200,359 | 8,005,951 | 13,883,900 |
| Dues and assessments: | | | | | | | |
| 1975..... | 19,305,390 | 981,627 | 1,108,704 | 2,206,360 | 1,192,476 | 3,538,467 | 10,269,755 |
| 1977..... | 24,698,914 | 1,036,517 | 1,228,310 | 2,532,381 | 1,404,006 | 4,212,332 | 14,224,869 |
| 1978..... | 29,045,873 | 1,139,438 | 1,364,290 | 2,907,913 | 1,682,033 | 5,082,255 | 16,869,941 |
| Sales and other receipts: | | | | | | | |
| 1975..... | 74,762,370 | 1,208,754 | 1,398,816 | 3,434,641 | 2,284,705 | 16,540,677 | 49,894,774 |
| 1977..... | 127,790,747 | 1,324,158 | 1,651,308 | 4,038,134 | 2,731,038 | 20,896,271 | 97,149,838 |
| 1978..... | 178,010,833 | 1,572,631 | 1,954,070 | 4,842,386 | 3,403,241 | 24,311,912 | 141,926,593 |
| Selected deductions: | | | | | | | |
| Cost of goods sold: | | | | | | | |
| 1975..... | 8,546,098 | 190,902 | 282,308 | 616,259 | 418,254 | 2,476,503 | 4,561,872 |
| 1977..... | 12,001,553 | 236,044 | 330,307 | 689,638 | 427,491 | 2,949,397 | 7,368,674 |
| 1978..... | 15,457,565 | 289,684 | 371,815 | 814,159 | 599,809 | 3,200,700 | 10,181,400 |
| Direct fees paid for contributions, gifts, and grants: | | | | | | | |
| 1975..... | 56,355 | 7,549 | 7,405 | 6,900 | 2,491 | 21,750 | 10,260 |
| 1977..... | 70,165 | 7,910 | 7,137 | 16,740 | 5,032 | 21,246 | 12,103 |
| 1978..... | 87,745 | 13,257 | 9,746 | 18,883 | 8,473 | 21,431 | 15,952 |
| Total assets: | | | | | | | |
| 1975..... | 175,533,077 | 628,834 | 2,210,622 | 8,623,336 | 6,415,010 | 39,959,493 | 117,695,783 |
| 1977..... | 250,616,142 | 673,599 | 2,426,433 | 9,430,383 | 6,844,812 | 46,542,376 | 184,698,536 |
| 1978..... | 346,375,726 | 743,225 | 2,726,520 | 10,800,912 | 7,946,918 | 53,195,885 | 270,962,266 |
| Total liabilities (excluding net worth) | | | | | | | |
| 1975..... | 75,549,032 | 158,337 | 495,272 | 2,239,554 | 1,955,615 | 16,449,459 | 54,250,795 |
| 1977..... | 100,318,288 | 174,059 | 560,667 | 2,593,002 | 2,159,348 | 18,824,883 | 76,006,327 |
| 1978..... | 127,063,904 | 1,205,891 | 649,394 | 3,015,219 | 2,545,859 | 21,997,423 | 97,650,115 |

^{1/} Data for 1977 and 1978 are based on the population of returns processed to the Exempt Organization Master File during 1978-1979. Data for 1975 are estimates based on a stratified sample of Form 990 returns processed in 1976.

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

Table 3.--Returns of Tax-Exempt Organizations With Total Receipts of \$10,000: Selected Income Statement and Balance Sheet Items by Size of Total Receipts, 1975, 1977-1978

[Money amounts are in thousands of dollars]

| Item and Year | Total | Size of Total Receipts | | | | | |
|---|-------------|------------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|----------------------|
| | | Under \$25,000 | \$25,000 under \$100,000 | \$100,000 under \$500,000 | \$500,000 under \$1,000,000 | \$1,000,000 under \$10,000,000 | \$10,000,000 or more |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Number of returns: ^{1/} | | | | | | | |
| 1975..... | 179,052 | 55,800 | 64,404 | 39,448 | 8,188 | 9,544 | 1,668 |
| 1977..... | 191,526 | 55,974 | 67,834 | 43,485 | 9,512 | 12,275 | 2,446 |
| 1978..... | 215,701 | 59,502 | 76,340 | 50,445 | 11,208 | 15,020 | 3,186 |
| Total receipts: | | | | | | | |
| 1975..... | 114,585,998 | 907,436 | 3,364,290 | 8,719,741 | 5,767,112 | 26,897,027 | 68,930,392 |
| 1977..... | 176,462,097 | 921,800 | 3,546,966 | 9,628,831 | 6,713,444 | 34,903,658 | 120,747,398 |
| 1978..... | 238,388,877 | 993,022 | 4,008,262 | 11,229,002 | 7,884,752 | 43,407,049 | 170,866,790 |
| Selected receipts: | | | | | | | |
| Contributions, gifts, and grants: | | | | | | | |
| 1975..... | 20,518,184 | 166,548 | 764,965 | 2,478,555 | 1,597,919 | 5,936,680 | 9,573,517 |
| 1977..... | 23,972,436 | 167,360 | 799,122 | 2,768,980 | 1,951,433 | 7,663,015 | 10,622,526 |
| 1978..... | 31,332,171 | 181,941 | 926,383 | 3,343,969 | 2,389,378 | 9,881,283 | 14,609,216 |
| Dues and assessments: | | | | | | | |
| 1975..... | 19,305,390 | 342,122 | 1,098,402 | 2,258,507 | 1,299,237 | 3,321,493 | 10,985,630 |
| 1977..... | 24,698,914 | 347,168 | 1,145,224 | 2,451,463 | 1,473,833 | 4,292,178 | 14,989,048 |
| 1978..... | 29,045,873 | 364,094 | 1,248,663 | 2,772,895 | 1,702,480 | 5,420,424 | 17,537,318 |
| Sales and other receipts: | | | | | | | |
| 1975..... | 74,762,370 | 398,751 | 1,500,900 | 3,982,668 | 2,869,953 | 17,638,853 | 48,371,244 |
| 1977..... | 127,790,747 | 407,272 | 1,602,620 | 4,408,388 | 3,288,178 | 22,948,465 | 95,135,824 |
| 1978..... | 178,010,833 | 446,987 | 1,833,216 | 5,112,138 | 3,792,894 | 28,105,342 | 138,720,256 |
| Selected deductions: | | | | | | | |
| Cost of goods sold: | | | | | | | |
| 1975..... | 8,546,098 | 61,349 | 270,398 | 627,437 | 449,669 | 2,891,007 | 4,246,239 |
| 1977..... | 12,001,553 | 73,162 | 314,143 | 697,849 | 464,803 | 3,377,620 | 7,073,976 |
| 1978..... | 15,457,565 | 84,197 | 347,329 | 793,923 | 526,241 | 4,037,047 | 9,668,828 |
| Direct fees paid for contributions, gifts, and grants: | | | | | | | |
| 1975..... | 56,355 | 2,403 | 5,910 | 10,834 | 6,862 | 20,721 | 9,625 |
| 1977..... | 70,165 | 941 | 8,632 | 16,287 | 9,924 | 25,162 | 9,219 |
| 1978..... | 87,745 | 133 | 9,160 | 21,014 | 20,164 | 24,375 | 12,899 |
| Total assets: | | | | | | | |
| 1975..... | 175,533,077 | 1,739,287 | 6,124,513 | 15,851,669 | 9,700,560 | 44,773,780 | 97,343,268 |
| 1977..... | 250,616,142 | 1,917,095 | 6,160,344 | 16,377,261 | 10,642,506 | 54,946,130 | 160,572,806 |
| 1978..... | 346,375,726 | 2,040,093 | 6,710,032 | 18,536,834 | 12,874,215 | 68,177,908 | 238,036,644 |
| Total liabilities (excluding net worth) | | | | | | | |
| 1975..... | 75,549,032 | 362,319 | 1,992,652 | 6,552,451 | 3,838,818 | 17,580,429 | 45,227,838 |
| 1977..... | 100,318,288 | 487,736 | 1,798,218 | 8,091,182 | 4,298,999 | 21,864,672 | 63,777,481 |
| 1978..... | 127,063,904 | 460,307 | 3,053,880 | 7,978,045 | 5,821,772 | 28,007,299 | 81,742,600 |

^{1/} Data for 1977 and 1978 are based on the population of returns processed to the Exempt Organization Master File during 1978-1979. Data for 1975 are estimates based on a stratified sample of Form 990 returns processed in 1976.

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