Data Release

Tax-exempt Organization Business Income Tax Return Statistics for 1987

For 1987, 22,758 tax-exempt organizations, 2.5 percent of the total, reported \$2.5 billion of gross income from business activities that were unrelated to their exempt purposes. Total deductions taken against this income amounted to \$2.9 billion. Fifty-six percent of the organizations required to file Form 990-T, *Exempt Organization Business Income Tax Return*, were able to claim enough deductions to fully offset their unrelated business gross income (UBI). The remaining 44 percent reported \$283 million of unrelated business taxable income (UBTI) that was subject to an unrelated business income tax of \$83 million.

Over 19,000 organizations (84 percent of the total) reported UBI between \$1,000 (the filing threshold) and \$100,000. Although fewer than 750 organizations (3 percent) reported UBI of \$500,000 or more, these organizations accounted for 57 percent of total UBI and 68 percent of total tax.

About 85 percent of total UBI was reported by organizations granted tax-exemptions under Internal Revenue Code section 501(c), subsections (3), (6), (7), and (9). Religious, educational, charitable, scientific and literary organizations (section 501(c)(3)) were the largest single category, accounting for over one-fourth of all organizations and almost half of total UBI. The total tax they reported was about one-fourth of the total. Business leagues, chambers of commerce and real estate boards (section 501(c)(6)) represented the second largest category, with one-fifth of total UBI. Social and recreational clubs (section 501(c)(7)) reported less than 10 percent of total UBI. Employees' beneficiary associations exempt under section 501(c)(9), although accounting for fewer than 675 organizations (3 percent of the total), reported the highest percentage of tax liability, totalling \$29 million (35 percent of the total).

The tables on the following pages provide 1987 statistics on exempt organization business income tax returns by Internal Revenue Code section or subsection. The appendix following the tables provides general descriptions of the types of organizations covered by these sections or subsections. The data presented represent revisions to the preliminary estimates contained in the *Stiatistics of Income Compendium of Studies of Tax-Exempt Organizations*, 1974-87. (More information about this *Compendium* is contained in the description of Statistics of Income Division publications and tapes, at the beginning of this issue of the *Statistics of Income Bulletin*.) More comprehensive data for 1987, together with an analysis, explanations of technical terms used and of the sample on which the data were based, will be included in a future article, authored by Sara Boroshok, in the *Bulletin*. That article will also include data and other information for 1988.

Tax-exempt Organizations, 1987

Internal Revenue	Number of	Percentage	Gross UBI		Total deductions		Unrelated business taxable income	Total tax	
Code section	returns	of total	Amount	Percentage of total	Amount	Percentage of total	Amount	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7) .	(8)	(9)
All sections, total	22,758	100	2,478,225	100	2,907,309	100	-427,657	82,877	100
01 (a)	561	2	24,768	1	22,720	1	2,127	2,079	3
08 (e)	364	2	3,253	(?)	1,324	(*)	1,929	560	1
01 (c), total	21,772	96	2,448,141	99	2,881,836	99	-432,347	80,110	97
2	170	1	13,427	1	16,448	1	-2.990	501	1
3	6.042	27	1,148,482	46	1,439,517	50	-290.384	20.942	25
4	1,143	5	78,440	3	87,637	3	-6.664	1,486	2
5	2,467	11	126,902	5	171,692	6	-47,597	1,074	1
6	3,801	17	503,649	20	538,321	19	-35,006	16,986	20
7	4,890	21	222,531	9	303,885	10	-80,264	8,018	10
8	861	4	32,219	1	37,135	1	-4,855	525	1
9	672	3	235,644	10	182,139	6	53,505	28,911	35
10	467	2	17,405	1	20,452	1	-3,030	155	(*)
11	.19	(²)	183	(2)	281	(²)	-98		. (*)
12	139	1	6,054	(²)	4,664	(2)	1,390	316	(2)
13	40	(2)	576	(²)	9,217	(²)	-8,628		(²)
14	79	(2)	8,760	(²)	13,828	(2)	-5,068	76	(2)
15	-		-					-	-
16	-		,						
17	27	(2)	1,622	(²)	790	(2)	833	311	(²)
18	103	(2)	2,322	(²)	2,120	(2)	207	294	(²)
19	789	3	48,431	2	52,008	2	-3,490	476	1
20	-	-	-				-		
21	-					-			
22	19	· (²)	71	(²)	19	(2)	52	6	(²)
23	44	(²)	1,422	(²)	1,683	(²)	-261	31	(²)
24	-		-				·	-	·
25	-	-	-	-				-	-
)1 (d)	10	(2)	417	(2)	174	(2)	243	67	(2)
)1 (e)	5	(²) ·	380	(2)	22 9	(2)	150	23	(2)
D1 (f)	- `	-	1		-				
?1 (a)	·						-		
ot allocable	46	(2)	1.266	(2)	1.026	(2)	240	39	. (2)

Table 1.--Organizations with Gross Unrelated Business Income (UBI) of \$1,000 or More: Number of Returns, Gross UBI, Total Deductions, Unrelated Business Taxable Income, and Total Tax, by Internal Revenue Code Section

In general, gross unrelated business income less total deductions equal unrelated business taxable income. However, gross unrelated business taxable income is slightly understated due to reporting inconsistencies on the tax return form. If deductions exceed gross UBI, then unrelated business taxable income is negative.

² Less than 0.5 percent.

Note: Detail may not add to totals due to rounding.

Table 2.-Organizations with Gross Unrelated Business Income (UBI) of \$1,000 or More: Components of Gross UBI, by Internal Revenue Code Section

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

	Gross	s UBI		Components of gross	UBI for returns with g	oss UBI over \$10,000	
ſ		Returns with					
Internal Revenue Code section	Total returns	gross UBI of \$10,000	Gross profit (less loss)	Capital gain net income (less loss)	Net gain (less loss) from Form 47971	Capital loss deduction for trusts	Income (less loss from partnerships
		or less			(1)		(7)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All sections, total	2,478,225	38,442	881,295	46,461	1,133	-133	6,666
01 (a)	24,768	1,480	468	3,078	7		934
08 (e)	3,253	867	109			-16	626
01 (c), total	2,448,141	36,058	879,839	43,234	1,145	-118	5,105
2	13,427	469	202	3	792		365 4,207
3	1,148,482 78,440	9,484 1,168	522,155 50,193	11,810 476	84		-4
4 5	126,902	4,431	25,942		1		-184
6	503,649	4,412	70,594	17,173	195		406
7	222,531	10,422	137,460	8,131	104 -14		(?)
8	32,219 235,644	1,764 730	17,017 843	5.142	-15	-103	218
9	17,405	949	11,090	-	'		
11	183	183					
12	6,054	279	1,992				
13	576 8,760	150 95	183 3,215				
14 15	8,760						
16							
17	1,622		363		-3	-15	 97
18	2,322	210 1,240	421 36,909	428 70	(2)	-15	
19 20	48,431	1,240					
20							
22	71	71					
23	1,422		1,260				
24							
25	417		267	150			
01 (d)		-	359		-19		
01 (e)	380						
i01 (f)					-		
521 (a)							
	 1,266	35	253				
521 (a) Not allocable	 1,266	35		for returns with gross L		 	
	1,266	35 Co	253	for returns with gross L Reportable		 	
Not allocable		35 Co Reportable	253 Imponents of gross UBI		 Bl over \$10,000Contin	 Advertising	 Other income
	Rental income	35 Co Reportable unrelated	253 proponents of gross UBI Investment income of a section 501(c)	Reportable	 BI over \$10.000Contin Exploited exempt activity		 Other income (less loss)
Not allocable		35 Co Reportable unrelated debt-financed	253 Imponents of gross UBI	Reportable income from	 BI over \$10.000Contin Exploited exempt	Advertising	
tot allocable	Rental income (less loss)ª	35 Co Reportable unrelated debt-financed income	253 Investment income of a section 501(c) (7), (9), (17), or (20) organization	Reportable income from controlled organizations	BI over \$10,000Contin Exploited exempt activity income	Advertising income	(less loss)
lot allocable	Rental income (less loss) ³ (8)	35 Co Reportable unrelated debt-financed income (9)	253 Investment income of a section 501(c) (7), (9), (17), or (20) organization (10)	Reportable income from controlled organizations (11)	BI over \$10,000Contin Exploited exempt activity income 4 (12)	Advertising income (13)	(less loss) (14)
lot allocable	Rental income (less loss) ³ (8) 76,089	35 Co Reportable unrelated debt-financed income (9) 269,508	253 imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306	Reportable income from controlled organizations (11) 18,900	BI over \$10,000Contin Exploited exempt activity income	Advertising income	(less loss) (14) 277,877
Internal Revenue Code section	Rental income (less loss) ³ (8)	35 Co Reportable unrelated debt-financed income (9)	253 Investment income of a section 501(c) (7), (9), (17), or (20) organization (10)	Reportable income from controlled organizations (11)	BI over \$10,000Contin Exploited exempt activity income 4 (12)	Adventising income (13) 529,863 	(less loss) (14)
Internal Revenue Code section All sections, total	Rental income (less loss) ³ (8) 76,089	35 Co Reportable unrelated debt-financed income (9) 269,508	253 imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306	Reportable income from controlled organizations (11) 18,900	BI over \$10.000Contin Exploited exempt activity income 4 (12) 72,819	Advertising income (13) 529,863 	(less loss) (14) 277,877 738
Internal Revenue Code section All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560	253 imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 	Reportable income from controlled organizations (11) 18,900	BI over \$10,000Contin Exploited exempt activity income 4 (12)	Adventising income (13) 529,863 	(less loss) (14) 277,877 738 277,059
All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942	35 Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141	253 mponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 	Reportable income from controlled organizations (11) 18,900 18,900 	BI over \$10.000Contin Exploited exempt activity income 4 (12) 72,819 72,819 	Adventising income (13) 529,963 529,402 	(less loss) (14) 277,877 738 277,059 305
Internal Revenue Code section All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529	253 Investment of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 	Reportable income from controlled organizations (11) 18,900 18,900 10,390	BI over \$10.000Contin Exploited exempt activity income 4 (12) 72,819	Advertising income (13) 529,863 	(less loss) (14) 277,877 738 277,059
Not allocable Internal Revenue Code section All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332	35 Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141	253 Imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 	Reportable income from controlled organizations (11) 18,900 18,900 	BI over \$10,000Contin Exploited exempt activity income (12) 72,819 72,819 72,819 56,095	Advertising income (13) 529,863 529,402 190,500	(less loss) (14) 277,677 738 277,059 305 95,767 3,335 56,374
Not allocable Internal Revenue Code section All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411	253 Imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 	Reportable income from controlled organizations (11) 18,900 18,900 10,390 284 2,234 3,388	BI over \$10,000Contin Exploited exempt activity income (12) 72,819 72,819 72,819 56,095 368	Advertising income (13) 529,963 529,402 190,500 16,792	(less loss) (14) 277,877 738 277,05 95,767 3,335 56,374 84,812
Not allocable Internal Revenue Code section All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057	253 Imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 	Reportable income from controlled organizations (11) 18,900 18,900 10,390 284 2,234 3,388 254	BI over \$10,000Contin Exploited exempt activity income (12) 72,819 72,819 56,095 368 1,436 12,045	Advertising income (13) 529,963 529,402 190,500 16,792 29,023 280,496	(less loss) (14) 277,877 738 277,059 305 95,767 3,335 56,374 84,812 15,256
All sections, total. 401 (a). 401 (a). 501 (c), total. 2. 3. 4. 5. 6. 7. 8.	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734	35 Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608	253 imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 	Reportable income from controlled organizations (11) 18,900 18,900 10,390 284 2,234 3,388	BI over \$10.000Contin Exploited exempt activity income 4 (12) 72,619 72,819 72,819 56,095 368 1,436	Advertising income (13) 529,863 529,402 190,500 16,792 29,023	(less loss) (14) 277,877 738 277,05 95,767 3,335 56,374 84,812
All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057	253 Imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 	Reportable income from controlled organizations (11) 18,900 18,900 10,390 284 2,234 3,388 254	BI over \$10,000Contin Exploited exempt activity income (12) 72,819 72,819 56,095 368 1,436 12,045	Advertising income (13) 529,963 529,402 190,500 16,792 29,023 280,496	(less loss) (14) 277,677 738 277,059 305 95,767 3,335 56,374 84,812 15,256 5,123
All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 	Reportable income from controlled organizations (11) 18,900 18,900 10,390 284 2,234 3,388 254 571 39 	BI over \$10,000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 72,819 56,095 368 1,436 12,045 656 1,043	Advertising income (13) 529,963 	(less loss) (14) 277,677 738 277,059 305 95,767 3,335 56,374 84,812 15,256 5,123 10,104 5,777
All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 	Reportable income from controlled organizations (11) 18,900 18,900 10,390 284 2,234 3,388 254 571 	BI over \$10,000Contin Exploited exempt activity income (12) 72,819 72,819 72,819 56,095 368 1,436 12,045 656	Advertising income (13) 529,863 529,402 190,500 16,792 29,023 280,496 3,765	(less loss) (14) 277,877 738 277,059 95,767 3,335 56,374 84,812 15,256 5,123 10,104 577 - - - 258
All sections, total. 101 allocable. All sections, total. 101 (a). 103 (e). 2	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,039 15,070 10,123 2,734 1,201 1,201 2,478	35 Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 - - - - - - - - - - - - -	253 imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 	Reportable income from controlled organizations (11) 18,900 10,990 284 2,234 3,388 2,54 571 39 39 275	BI over \$10,000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 72,819 56,095 368 1,436 12,045 656 1,043	Advertising income (13) 529,963 	(less loss) (14) 277,677 738 277,059 305 95,767 3,335 56,374 84,812 15,256 5,123 10,104 577
All sections, total. 001 allocable. All sections, total. 001 (a). 008 (e). 3. 4. 501 (c), total. 6. 7. 8. 9. 10. 11. 12. 13. 14.	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,478	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 	Reportable income from controlled organizations (11) 18,900 18,900 10,390 284 2,234 3,388 254 571 39 	BI over \$10,000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 72,819 56,095 368 1,436 12,045 656 1,043	Advertising income (13) 529,963 	(less loss) (14) 277,877 738 277,059 305 95,767 3,335 56,374 84,812 15,256 5,123 10,104 577 2558 242
Internal Revenue Code section All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,478 1,201 2,478 	35 Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 259,306 259,306 	Reportable income from controlled organizations (11) 18,900 10,900 284 2,234 3,388 2,54 571 39 39 275	BI over \$10,000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 72,819 56,095 368 1,436 12,045 656 1,043	Advertising income (13) 529,963 	(less loss) (14) 277,877 738 277,059 305 95,767 3,335 56,374 84,812 15,256 5,123 10,104 5,717 258 242 663
All sections, total. 001 allocable. All sections, total. 001 (a). 008 (e). 3. 4. 501 (c), total. 6. 7. 8. 9. 10. 11. 12. 13. 14.	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,478 1,201 2,478 	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 259,306 217,523 217,523 	Reportable income from controlled organizations (11) 18,900 10,900 284 2,234 3,388 2,54 571 39 39 275	Bl over \$10,000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 72,819 56,095 368 1,436 1,2,045 1,043 1,045 656 1,043 - 	Advertising income (13) 529,963 	(less loss) (14) 277,677 738
Internal Revenue Code section All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,734 1,201 2,478 	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 Investment s of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 	Reportable income from controlled organizations (11) 18,900 10,390 284 2,234 3,388 254 571 39 - 275 - 1,458 - - - - - -	BI over \$10,000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 72,819 56,095 368 1,436 12,045 1,043 1,043 - - - - - - - - - - - - - - - - -	Advertising income (13) 529,963 529,402 190,500 16,792 29,023 280,496 3,765 1,017 2,561 - -	(less loss) (14) 277,877 738 277,059 305 95,767 3,335 56,374 84,812 15,256 5,123 10,104 577 258 242 262 663 - - 262 132
Internal Revenue Code section All sections, total. 101 (a). 103 (e). 104 (a). 105 (c). total. 2	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,478 	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 259,306 217,523 217,523 	Reportable income from controlled organizations (11) 18,900 10,900 284 2,234 3,388 2,54 571 39 39 275	BI over \$10,000Contin Exploited exempt activity income (12) 72,819 72,819 72,819 56,095 368 1,436 12,045 656 1,043 1,043 -	Advertising income (13) 529,963 	(less loss) (14) 277,677 738
Internal Revenue Code section All sections, total. 101 (a). 103 (e). 104 (c). total. 22 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20.	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,478 	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 Imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 	Reportable income from controlled organizations (11) 18,900 10,390 284 2,234 3,388 254 571 39 - 275 - 1,458 - - - - - -	Bl over \$10.000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 72,819 56,095 368 1,436 12,045 1,043 1,043 - - 1,043 - - 486	Advertising income (13) 529,963 529,402 190,500 16,792 29,023 280,496 3,765 1,017 2,561 - -	(less loss) (14) 277,877 738 277,059 305 95,767 3,335 56,374 84,812 15,256 5,123 10,104 577 258 242 262 663 - - 262 132
All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,478 	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 Imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 	Reportable income from controlled organizations (11) 18,900 18,900 10,390 10,390 284 2,234 3,388 254 571 39 275 1,458 1,458 - 8 -	Bl over \$10.000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 72,819 56,095 368 1,436 12,045 1,043 656 1,043 - - - - - - - - - - - - - - - - -	Advertising income (13) 529,963 529,402 190,500 16,792 29,023 280,496 3,765 1,017 2,561 - -	(less loss) (14) 277,677 738 95,767 3,355 56,374 84,812 15,256 5,123 10,104 5,77 258 242 663 262 262 132 3,714 27,059
All sections, total. All sections, total. 401 (a). 501 (c). total. 2	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,478 	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 	Reportable income from controlled organizations (11) 18,900 10,390 284 2,234 3,388 254 571 39 275 1,458 - - - - - - - - - - - - - - - - -	BI over \$10,000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 56,095 368 14,36 12,045 1,043 - - - - - - - - - - - - - - - - -	Advertising income (13) 529,963 529,402 190,500 16,792 29,023 280,496 3,765 1,017 2,561 - -	(less loss) (14) 277,877 738 277,059 305 95,767 3,335 56,374 84,812 15,256 5,123 10,104 577 258 242 262 663 - - - - 258 242 262 132
All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,478 	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 mponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 217,523 1,000	Reportable income from controlled organizations (11) 18,900 18,900 284 2,234 3,388 254 571 39 275 1,458 - - 8 - - - - - - - - - - - - -	Bl over \$10.000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 56,095 368 1,436 12,045 1,043 - 1,043 - - - 486 - - - - - - - - - - - - - - - - -	Advertising income (13) 529,963 529,402 190,500 16,792 29,023 280,496 3,765 1,017 2,561 - -	(less loss) (14) 277,677 738 277,059 305 95,767 3,335 56,374 84,812 15,256 5,123 10,104 577 258 242 663 262 242 663 242 132 3,714 258 257 257 242 257 242 257 242 257 242 242 257 242 242 242 243 242 243 243 244 244 244
Not allocable Internal Revenue Code section All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,478 	35 Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 Imponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 	Reportable income from controlled organizations (11) 18,900 18,900 10,390 284 2,234 3,388 254 571 39 275 1,458 - - 8 - - - 8 - - - - - - -	BI over \$10,000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 56,095 368 1,436 12,045 - 1,043 - - - 486 - - - - - - - - - - - - - - - - -	Advertising income (13) 529,863 529,402 190,500 16,792 29,023 280,496 3,765 - 1,017 - 2,561 - - - - - - - - - - - - - - - - -	(less loss) (14) 277,677 738 95,767 3,355 56,374 84,812 15,256 5,123 10,104 5,77 258 242 663 262 262 132 3,714 27,059
All sections, total. All sections, total. 401 (a)	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,478 	35 Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 mponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 217,523 1,000	Reportable income from controlled organizations (11) 18,900 18,900 10,390 284 2,234 3,388 254 571 39 275 1,458 - - 8 - - - 8 - - - - - - -	BI over \$10,000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 56,095 368 14,36 12,045 1,043 - - - - - - - - - - - - - - - - -	Advertising income (13) 529,963 529,402 190,500 16,792 29,023 280,496 3,765 1,017 2,561 - -	(less loss) (14) 277,677 738 95,767 3,355 56,374 84,812 15,256 5,123 10,104 5,77 258 242 663 262 262 132 3,714 27,059
All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,039 15,070 10,123 2,734 1,201 2,478 	35 Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 mponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 217,523 1,000	Reportable income from controlled organizations (11) 18,900 18,900 10,390 284 2,234 3,388 254 571 39 275 1,458 - - 8 - - - 8 - - - - - - -	BI over \$10,000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 56,095 368 1,436 12,045 - 1,043 - - - 486 - - - - - - - - - - - - - - - - -	Advertising income (13) 529,863 529,402 190,500 16,792 29,023 280,496 3,765 - 1,017 - 2,561 - - - - - - - - - - - - - - - - -	(less loss) (14) 277,877 738 277,059 305 95,767 3,335 56,374 84,812 15,256 5,123 10,104 577 258 242 663 262 132 3,714 - - -
Not allocable Internal Revenue Code section All sections, total	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,478 	35 Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 	253 mponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 217,523 1,000	Reportable income from controlled organizations (11) 18,900 18,900 10,390 284 2,234 3,388 254 571 39 275 1,458 - - 8 - - - 8 - - - - - - -	BI over \$10,000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 56,095 368 1,436 12,045 - 1,043 - - - 486 - - - - - - - - - - - - - - - - -	Advertising income (13) 529,863 529,402 190,500 16,792 29,023 280,496 3,765 - 1,017 - 2,561 - - - - - - - - - - - - - - - - -	(less loss) (14) 277,077 738 277,059 305 95,767 3,335 56,374 84,812 15,256 5,123 10,104 577 258 242 663 262 132 3,714 -
All sections, total. All sections, total. 401 (a). 501 (c). total. 2 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 501 (d).	Rental income (less loss) ³ (8) 76,089 660 122 74,831 3,942 34,753 1,332 2,038 15,070 10,123 2,734 1,201 2,478 	35 Cc Reportable unrelated debt-financed income (9) 269,508 17,403 1,545 250,560 8,141 212,529 4,411 5,608 15,057 603 	253 mponents of gross UBI Investment income of a section 501(c) (7), (9), (17), or (20) organization (10) 259,306 259,306 40,783 217,523 1,000	Reportable income from controlled organizations (11) 18,900 18,900 10,390 284 2,234 3,388 254 571 39 275 1,458 - - 8 - - - 8 - - - - - - -	BI over \$10,000Contin Exploited exempt activity income 4 (12) 72,819 72,819 72,819 56,095 368 1,436 12,045 - 1,043 - - - 486 - - - - - - - - - - - - - - - - -	Advertising income (13) 529,863 529,402 190,500 16,792 29,023 280,496 3,765 - 1,017 - 2,561 - - - - - - - - - - - - - - - - -	(less loss) (14) 277,077 738 277,059 305 95,767 3,335 56,374 84,812 15,256 5,123 10,104 577 258 242 663 262 132 3,714 -

Gains or losses from sales or exchanges of assets used in trade or business, and involuntary conversions.
Erom real property and personal property leased with real property.
Other than advertising income.
Note: Detail may not add to totals due to rounding.

Tax-exempt Organizations, 1987

Table 3.--Organizations with Gross Unrelated Business Income (UBI) of \$1,000 or More: Deductions, by Internal Revenue Code Section [All figures are estimates based on samples-money amounts are in thousands of dollars]

······································	ľ	Organizations	with gross UBI		Organizatik	ons with gross UBI o	over \$10,000	
		of \$10,0	000 or less			Deductions directly	connected to UBI	
	Total					Deductions direc	tly connected to	Deductions
Internal Revenue Code section	deductions			Total		rental inco	me from	allocable to
		Total deductions ¹	Specific deduction	deductions	Total		Personal property	unrelated
						Real property	leased with	debt-financed
							real property	income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All sections, total	2,907,309	46,560	5,837	2,860,750	2,640,978	31,663	479	281,598
401 (a)	22,720	1,319	388	21,401	21,265	291		19,736
408 (e)	1,324	469	334	855	817			606
501 (c), total	2,881,836	44,751	5,095	2,837,085	2,617,816	31,361	479	261,256
2	16,448	257	87	16,191	16,119	5,989		7,789
3	1,439,517 87,637	13,321 1,623	1,047 201	1,426,196 86,014	1,390,632	9,042	446	212,477
5	171,692	5,346	436	166,346	78,537 164,541	242 1,199	`	5,980 6,855
8	538,321	7,919	434	530,402	487,517	13,370		22,791
.7	303,885	10,127	2,198	293,758	287,899		-	
8 9	37,135 182,139	1,894 306	196 114	35,241 181,833	34,498 60,664	1,368	33	327
10		1,557	94	18,895	18,420	85		56
11		281			- 1			
12 13	4,664 9,217	347 165	38	4,317	4,182			
14	13,828	10	19 10	9,052 13,818	9,051 13,808			3,591
15		-					••	3,351
16								
17 18	790 2,120		 84	790 2,036	766 2,014			
19	52,008	1,495	04 117	50,513	47,487	66		855 536
20								
21 22	 19	 19						
23	1,683		19 	1,683	1.682			
24								
25			-					
01 (d)		-		174	163		- 1	
01 (e)		•-		229	229	11		
i01 (f)			-					
i21 (a)	· ·							
lot allocable	1,026	21	21	1,005	687			
		21						
	1,026	21	Organizations with	gross UBI over \$1	10,000Continued			
	1,026	21	Organizations with		10,000Continued		<u> </u>	
	1,026	21	Organizations with Deductions dire	gross UBI over \$1	10,000Continued UBIContinued		<u> </u>	
	1,026		Organizations with Deductions dire Expenses	gross UBI over \$1	10,000Continued UBIContinued Compensation	 Salaries		
lot allocable	1,026 Deductions directly related	Deductions	Organizations with Deductions dire	gross UBI over \$ actly connected to I	10,000Continued UBIContinued Compensation of officers,	Salaries		
lot allocable	1,026 Deductions directly related to investment income of section	Deductions allocable to	Organizations with Deductions dire Expenses directly connected to	gross UBI over \$ ctly connected to I Direct	10,000Continued UBIContinued Compensation of officers, directors	Salaries and	 Repairs	 Bad debts
lot allocable	1.026 Deductions directly related to investment	Deductions allocable to income from	Organizations with Deductions dire Expenses directly	gross UBI over \$ ctly connected to U Direct advertising	10,000Continued UBIContinued Compensation of officers,	Salaries		
lot allocable	1.026 Deductions directly related to investment income of section 501 (c)(7), (9),	Deductions allocable to income from controlled	Organizations with Deductions dire Expenses directly connected to exploited exempt	gross UBI over \$ ctly connected to U Direct advertising	10,000Continued UBIContinued Compensation of officers, directors and	Salaries and		
lot allocable	1.026 Deductions diractly related to investment income of section 501 (c)(7), (9), (17), or (20) organization	Deductions allocable to income from controlled organizations	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income	gross UBI over \$ ctly connected to I Direct advertising costs	10,000Continued UBIContinued Compensation of officers, directors and trustees	Salaries and wages	Repairs	Bad debts
lot allocable	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9)	Deductions allocable to income from controlled organizations' (10)	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11)	gross UBI over \$ ctly connected to t Direct advertising costs (12)	10,000Continued UBIContinued Compensation of officers, directors and trustees (13)	Salaries and wages (14)	Repairs (15)	Bad debts (16)
Internal Revenue Code section	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013	Deductions allocable to income from controlled organizations' (10) 11,415	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income	gross UBI over \$ ctly connected to t Direct advertising costs (12) 413,885	10,000Continued UBIContinued Compensation of officers, directors and trustees	Salaries and wages	Repairs (15) 27,472	Bad debts
Internal Revenue Code section All sections, total	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013	Deductions allocable to income from controlled organizations' (10)	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11)	gross UBI over \$ ctly connected to t Direct advertising costs (12)	10,000Continued UBIContinued Compensation of officers, directors and trustees (13)	Salaries and wages (14)	Repairs (15)	Bad debts (16)
Internal Revenue Code section All sections, total	1.026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084	gross UBI over \$ colly connected to to Direct advertising costs (12) 413,885 	10.000Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839	Salaries and wages (14) 409,525 	Repairs (15) 27,472 14	Bad debts (16) 6,677
Internal Revenue Code section All sections, total	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013	Deductions allocable to income from controlled organizations' (10) 11,415	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11)	gross UBI over \$ ctly connected to t Direct advertising costs (12) 413,885	10,000Continued UBIContinued Compensation of officers, directors and trustees (13)	Salaries and wages (14)	Repairs (15) 27,472	Bad debts (16)
Internal Revenue Code section All sections, total	1.026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 11,415 5,829	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084	gross UBI over \$ colly connected to to Direct advertising costs (12) 413,885 	10.000Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839	Salaries and wages (14) 409,525 	Repairs (15) 27,472 14	Bad debts (16) 6,677
All sections, total	1.026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 11,415 5,829 22	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 64,084 50,696 142	(12) (12) (12) (12) (12) (12) (12) (12)	10,000- Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 22,819 9,074 203	Salaries and wages (14) 409,525 409,362 257 208,748 12,011	Repairs (15) 27,472 14 27,409 5 14,436 1,779	Bad debts (16) 6,677 6,676 34 5,915 31
All sections, total. 01 (a). 02 (a). 03 (a). 04 (a). 05 (a). 05 (a). 06 (a). 07 (a). 08 (a). 01 (a). 02 (a). 03 (a). 04 (a). 05 (a). 05 (a). 05 (a). 06 (a). 07 (b). 08 (c). 09 (c). 00 (c). 01 (c). 01 (c). 02 (c). 03 (c). 04 (c). 05 (c).	1.026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 50,696 142 1,429	(12) 413,685 413,735 413,75	10.000Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 9,074 2,0354	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729	Bad debts (16) 6,677 6,676 34 5,915 31 22
ot allocable Internal Revenue Code section All sections, total	1.026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 11,415 5,829 22	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 64,084 50,696 142	(12) (12) (12) (12) (12) (12) (12) (12)	10.000Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 9,074 203 2,354 9,399	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325	Bad debts (16) 6,677
All sections, total	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 50,696 142 1,429	(12) 413,685 413,735 413,75	10.000Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 9,074 2,0354	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729	Bad debts (16) 6,677 6,676 34 5,915 31 22
ot allocable	1.026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 	(12) (12) (12) (12) (12) (13,885 	10.000Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 9,074 203 2,354 9,399 350 217 428	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171
ot allocable	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 11,415 11,415 5,829 22 1,656 2,412 421 421	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 	(12) 413,885 413,735 413,735 413,735 413,735 413,735 146,147 15,531 22,284 218,571	10,000- Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 22,819 22,819 2,354 9,399 350 217 428 446	Salaries and wages (14) 409,525 208,748 12,011 25,923 51,559 83,041 9,133	Repairs (15) 27,472 14 	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14
ot allocable Internal Revenue Code section All sections, total D1 (a) B (e) D1 (c), total 2 3 4 5 6 7 8 9	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 	(12) 413,885 (12) 413,885 	10.000Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 9.074 203 2,354 9.399 350 217 428	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643	Bad debts (16) 6,677
All sections, total	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 50,696 50,696 142 1,429 10,044 317 953 953 413	(12) (12) (12) (12) (12) (13,885 	10.000Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 9,074 203 2,354 9,399 350 217 428 446 	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 1,146 442	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14
All sections, total. 11 (a). 18 (e). 11 (c), total. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14.	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 3,003 -	Deductions allocable to income from controlled organizations' (10) 11,415 11,415 5,829 22 1,656 2,412 421 - 122	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 64,084 50,696 142 1,429 10,044 317 953 413	(12) 413,885 (12) 413,885 	10.000Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 1,146	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695 -7 7	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14 1
All sections, total	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 64,084 50,696 142 1,429 10,044 953 413 	(12) 413,885 (12) 413,885 (12) 413,735 146,147 15,531 22,284 218,571 2,934 1,504 1,504 1,504 	10.000Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 9,074 203 2,354 9,074 203 2,354 9,399 350 217 428 446 226 217	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 1,146 442 1,976	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 643 695 7 7	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14 1
All sections, total	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 -	Deductions allocable to income from controlled organizations' (10) 11,415 11,415 1,656 2,412 421 122 953 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 50,696 50,696 142 1,429 10,044 317 953 953 413	(12) 413,885 (12) 413,885 	10.000Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 1,146 442	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695 -7 7	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14 1
All sections, total. All sections, total. 11 (a). 8 (a). 11 (c). total. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18.	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 11,415 5,829 22 1,656 2,412 122 122 -	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 50,696 142 1,429 10,044 317 953 413 	(12) 413,885 (12) 413,885 (12) 413,735 	10.000- Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 9,074 203 22,354 9,399 350 2177 428 446 2866 19 	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 1,146 442 1,976 - - 1,146	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695 7 7 14 4	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14 1 1 1
All sections, total	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 -	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 50,696 142 1,429 10,044 317 317 413 	(12) 413,885 (12) 413,885 (12) 413,735 146,147 15,531 22,284 218,571 2,934 1,504 1,504 	10.000-Continued UBI-Continued Compensation of officers, directors and trustees (13) 22,839 22,819 9,074 203 22,354 9,399 350 217 428 446 286 19	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 1,146 442 1,976 	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695 - 7 7 14	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14 1 72
All sections, total	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 64,084 50,696 142 1,429 10,044 -	(12) 413,885 (12) 413,885 (12) 413,735 	10.000- Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 9,074 203 22,354 9,399 350 2177 428 446 2866 19 	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 1,146 442 1,976 - - 1,146	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695 7 7 14 4	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14 1 1 1
All sections, total. Internal Revenue Code section All sections, total. 11 (a). 18 (e). 11 (c). total. 2. 3. 4. 5. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22.	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 50,696 142 1,429 10,044 317 317 - - - - - - - - - - - - - - - - -	gross UBI over \$ ctly connected to to Direct advertising costs (12) 413,885 	10.000-Continued UBI-Continued Compensation of officers, directors and trustees (13) 22,839 22,819 9,074 203 2,354 9,399 350 217 428 446 	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 1,146 442 1,976 - - 1,146	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695 - 7 7 14 4 4 1,084 	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14 1 72
All sections, total. All sections, total. 11 (a). 8 (e). 11 (c). total. 2 3	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 11,415 11,415 5,829 22 1,656 2,412 122 122 953 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 	(12) 413,885 (12) 413,885 (12) 413,885 (12) 413,735 (146,147 15,531 22,284 218,571 2,934 (1,542 	10,000- Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 2354 203 22,354 9,399 350 217 428 446 - - - - - - - - - - - - - - - -	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 1,146 442 1,976 - - 1,146	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 643 643 643 643 645 643 645 14 4 1,084	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14 1 1 72 72
All sections, total. All sections, total. 11 (a) 22 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24.	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 64,084 50,696 142 1,429 10,044 -	gross UBI over \$ ctly connected to to Direct advertising costs (12) 413,885 	10.000-Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 23 2,354 9,399 350 217 428 446 - - - - - - - - - - - - - - - -	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 1,146 442 1,976 - - 112 9,028 	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695 7 7 14 4 1,084 14 1,084	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14 - - 1 - - - - 72 - 72
All sections, total. All sections, total. D1 (a). D2 (a). D3 (a). B (a). Control (a).	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 50,696 142 1,429 10,044 317 953 	gross UBI over \$ ctly connected to t Direct advertising costs (12) 413,885 	10.000-Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 - 22,819 - 22,819 - 22,819 - 22,819 - 22,819 - 22,354 9,074 203 22,354 9,399 350 217 428 446 - - 286 - - - - - 286 - - - - - - - - - - - - - - - - - - -	Salaries and wages (14) 409,525 	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695 7 7 14 4 1,084	Bad debts (16) 6,677
All sections, total. All sections, total. D1 (a) 02 (a) 03 (a) 04 (a) 05 (a) 06 (a) 07 (a) 08 (a) 09 (a) 11 (c), total. 2 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 21. 22. 23. 24. 25. 26. 27.	1,026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 64,084 50,696 142 1,429 10,044 -	(12) 413,885 (12) 413,885 (12) 413,735 	10.000-Continued UBIContinued Compensation of officers, directors and trustees (13) 22,819 21,74 203 22,354 9,399 350 217 428 446 - - - - - - - - - - - - - - - -	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 1,146 442 1,976 - - 112 9,028 - 207 - 207 27	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695 7 7 14 4 1,084	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14 - - 1 - - - 72 - 72 -
Internal Revenue Code section All sections, total	1.026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 11,415 5,829 22 1,656 2,412 - 122 9553 - - - - - - - - - - - - - - - - -	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 50,696 142 1,429 10,044 317 953 	(12) 413,885 (12) 413,885 (12) 413,735 	10.000-Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 - 22,819 - 22,819 - - 22,819 - - 22,819 - - 22,819 - - 22,819 - - - - - - - - - - - - - - - - -	Salaries and wages (14) 409,525 	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695 7 7 14 4 1,084	Bad debts (16) 6,677 6,676 34 5,915 31 22 406 171 8 14 - - 1 - - - 72 - 72 -
Internal Revenue Code section All sections, total	1.026 Deductions diractly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 	(12) 413,885 (12) 413,885 (12) 413,735 	10,000- Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 22,819 22,819 22,819 22,819 22,819 22,354 9,399 350 217 428 446 286 	Salaries and wages (14) 409,525 409,362 257 208,748 12,011 25,923 51,559 83,041 9,133 294 5,484 1,146 442 1,976 - - 112 9,028 - 207 - 207 27	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695 7 7 14 4 1,084	Bad debts (16) 6,677
All sections, total. All sections, total. D1 (a) 22 3	1.026 Deductions directly related to investment income of section 501 (c)(7), (9), (17), or (20) organization (9) 45,013 	Deductions allocable to income from controlled organizations' (10) 11,415 11,415 5,829 22 1,656 2,412 - 122 9553 - - - - - - - - - - - - - - - - -	Organizations with Deductions dire Expenses directly connected to exploited exempt activity income (11) 64,084 64,084 50,696 142 1,429 10,044 -	(12) 413,885 (12) 413,885 (12) 413,735 	10.000-Continued UBIContinued Compensation of officers, directors and trustees (13) 22,839 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 22,819 - 22,819 - 22,819 - - 22,819 - - 22,819 - - 22,819 - - 22,819 - - - - - - - - - - - - - - - - -	Salaries and wages (14) 409,525 	Repairs (15) 27,472 14 27,409 5 14,436 1,779 729 1,325 5,841 846 643 695 7 7 14 4 1,084	Bad debts (16) 6,677

Tax-exempt Organizations, 1987

Table 3.--Organizations with Gross Unrelated Business Income (UBI) of \$1,000 or More: Deductions, by Internal Revenue Code Section--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

	Organizations with gross UBI over \$10,000Continued								
			Deductions di	rectly connected to U					
Internal Revenue Code section		_			Contributions to	Contributions to	Net		
	Interest	Taxes	Depreciation	Deptetion	deferred compen-	employee benefit	operating		
					sation plans	plans	loss		
	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
All sections, total	23,167	57,529	70,376	1,282	5,240	30,193	451,622		
01 (a)	312	51	117		· · ·	132	545		
08 (e)		17					132		
01 (c), total	22,804	57,284	70,163	1,282	5,240	30,061	450,942		
2	138	139	47	41	4 140	20,993	1,356		
3 4	12,288 775	18,115 4,021	39,918 1,460	1,157 24	4,149 7	20,993	256,637 7,713		
5	1,681	4,873	3,285		228	896	36,172		
6	1,596	5,339	5,652		491	1,872	56,648		
7	3,976	16,271	15,190	45	250	2,660	69,743		
8	343	1,621	924	11	7	32	6,527		
9	39 129	1,033 1,764	69 988		2	2,480 23	1,683 647		
10	129	1,704	300						
11 12	5	96	45			-			
13	918	49	28		102	2	6,542		
14		132	600				2,912		
15			í - í		(
16									
17	337	15 3	189 14	4		736			
18 19	580	3,794	1,551		4	20	4,117		
20									
21				-					
22							 		
23		18	201				245		
24 25						-			
				-					
01 (d)		90							
01 (e)		10	21						
01 (f)									
					J .				
21 (a)									
••							2		
• •	 51	78	 76	 			3		
•••				 ith gross UBI over \$10			3		
• •	51	78	Organizations w	rith gross UBI over \$10			3		
•••	51 Deductions directly	78	Organizations w			Excess exempt ex			
iot allocable	51 Deductions directly connected to	78	Organizations w			Excess exempt ex			
••	51 Deductions directly		Organizations w Deductio	ns not directly connec	ted to UBI		penses from		
iot allocable	51 Deductions directly connected to UBIContinued	 78 Total	Organizations w			Activities other	penses from		
iot allocable	51 Deductions directly connected to		Organizations w Deductio	ns not directly connec	ted to UBI				
iot allocable	51 Deductions directly connected to UBIContinued Other	Total	Organizations w Deductio Specific deduction	ns not directly connect	ed to UBI Set-asides	Activities other than advertising	penses from Advertising		
iot allocable	51 Deductions directly connected to UBIContinued		Organizations w Deductio	ns not directly connect Contributions (27)	ed to UBI Set-asides (28)	Activities other than advertising (29)	penses from Advertising (30)		
ot allocable	51 Deductions directly connected to UBIContinued Other (24)	Total	Organizations w Deductio Specific deduction	ns not directly connect	ed to UBI Set-asides	Activities other than advertising	penses from Advertisin		
Internal Revenue Code section	51 Deductions directly connected to UBIContinued Other (24)	Total (25)	Organizations w Deductio Specific deduction (26)	ns not directly connect Contributions (27)	ed to UBI Set-asides (28)	Activities other than advertising (29)	penses from Advertisin (30)		
Internal Revenue Code section All sections, total	51 Deductions directly connected to UBIContinued Other (24) 686,919 68	Total (25) 219,772 137	Organizations w Deductio Specific deduction (26) 6,370 136	Contributions (27) 17,274	ed to UBI Set-asides (28) 123,932	Activities other than advertising (29) 269	penses from Advertisin (30)		
Internal Revenue Code section All sections, total	51 Deductions directly connected to UBIContinued Other (24) 686,919 68 63	Total (25) 219,772 137 38	Organizations w Deductio Specific deduction (26) 6,370 136 38	ns not directly connect Contributions (27) 17,274 1	eed to UBI Set-asides (28) 123,932 	Activities other than advertising (29) 269 	(30) 71,928		
Internal Revenue Code section All sections, total	51 Deductions directly connected to UBIContinued Other (24) 686,919 68 63 63 686,431	Total (25) 219,772 137 38 219,269	Organizations w Deductio Specific deduction (26) 6,370 136 38 6,179	ns not directly connect Contributions (27) 17,274 1 17,274	ed to UBI Set-asides (28) 123,932	Activities other than advertising (29) 269	penses from Advertisin (30)		
Internal Revenue Code section All sections, total	51 Deductions directly connected to UBIContinued Other (24) 686,919 68 63 686,431 326	Total (25) 219,772 137 38 219,269 72	Organizations w Deductio Specific deduction (26) 6,370 136 38 6,179 36	ns not directly connect Contributions (27) 17,274 1	eed to UBI Set-asides (28) 123,932 	Activities other than advertising (29) 269 	(30) 71,928		
Internal Revenue Code section All sections, total	51 Deductions directly connected to UBIContinued Other (24) 686,919 68 63 63 686,431	Total (25) 219,772 137 38 219,269	Organizations w Deductio Specific deduction (26) 6,370 136 38 6,179	ns not directly connect Contributions (27) 17,274 1 17,274 36	eed to UBI Set-asides (28) 123,932 	Activities other than advertising (29) 269 269 16 	29,279 922		
Internal Revenue Code section All sections, total	51 Deductions directly connected to UBIContinued Other (24) 686,919 68 63 63 6366,431 326 374,566	Total (25) 219,772 137 38 219,269 72 35,564	Organizations w Deductio Specific deduction (26) 6,370 136 38 6,179 36 1,579	ns not directly connect Contributions (27) 17,274 1 17,274 36 4,690 6,046 231	eed to UBI Set-asides (28) 123,932 	Activities other than advertising (29) 269 269 16 39	(30) 71,928 		
Internal Revenue Code section All sections, total	51 Deductions directly connected to UBIContinued Other (24) 686,919 68 63 686,431 326 374,566 28,247 54,953 86,041	Total (25) 219,772 137 38 219,269 72 35,564 7,477 7,477 1,805 42,886	Organizations w Deductio Specific deduction (26) 6,370 136 38 6,179 36 1,579 509 707 1,138	(27) (27) 17,274 1 17,274 1 17,274 1 17,274 1 36 4,690 6,046 231 1,787	eed to UBI Set-asides (28) 123,932 123,932 	Activities other than advertising (29) 269 269 16 	29,279 922		
ot allocable Internal Revenue Code section All sections, total	51 Deductions directly connected to UBIContinued Other (24) 686,919 68 63 686,431 326 374,566 28,247 54,953 86,041 87,357	Total (25) 219,772 137 38 219,269 72 35,564 7,477 1,805 42,886 5,859	Organizations w Deductio Specific deduction (26) 6,370 136 38 6,179 36 1,579 509 707 1,138 1,439	(27) (27) 17,274 1 17,274 36 4,690 6,046 231 1,787 419	ed to UBI Set-asides (28) 123,932 123,932 	Activities other than advertising (29) 269 269 16 39	29,279 20,271,616 29,279 39,747		
Internal Revenue Code section All sections, total	51 Deductions directly connected to UBIContinued Other (24) 686,919 68 63 3686,431 326 374,566 28,247 54,953 86,041 87,357 9,427	Total (25) 219,772 137 38 219,269 72 35,564 7,477 1,805 42,886 5,859 743	Organizations w Deduction Specific deduction (26) 6,370 136 38 6,179 36 1,579 509 707 1,138 1,439 128	Contributions (27) (27) 17,274 1 17,274 36 4,690 6,046 231 1,787 419 229	eed to UBI Set-asides (28) 123,932 123,932 4,001 	Activities other than advertising (29) 269 269 16 39	(30) 71,928 		
ot allocable	51 Deductions directly connected to UBIContinued Other (24) 686,919 68 63 686,431 326 374,566 374,566 374,566 374,566 28,247 54,953 86,041 87,357 9,427 12,033	Total (25) 219,772 137 38 219,269 72 35,564 7,477 1,805 42,886 5,859 743 121,169	Organizations w Deductio Specific deduction (26) 6,370 136 38 6,179 36 1,579 509 707 1,138 1,439 128 234	(27) (27) 17,274 1 17,274 1 17,274 36 4,690 6,046 231 1,787 4,797 4,997 4,9000 4,900 4,900 4,9000 4,9000 4,9000 4,90000000000	eed to UBI Set-asides (28) 123,932 123,932 	Activities other than advertising (29) 269 269 16 39	29,279 39,747 386 29,279 39,747 386 29,279 39,747 386 39,747		
Internal Revenue Code section All sections, total	51 Deductions directly connected to UBIContinued Other (24) 686,919 68 63 3686,431 326 374,566 28,247 54,953 86,041 87,357 9,427	Total (25) 219,772 137 38 219,269 72 35,564 7,477 1,805 42,886 5,859 743	Organizations w Deductio Specific deduction (26) 6,370 136 38 6,179 36 1,579 509 707 1,138 1,439 128 234 78	Contributions (27) (27) 17,274 1 17,274 36 4,690 6,046 231 1,787 419 229	ed to UBI Set-asides (28) 123,932 123,932 4,001 119,931 	Activities other than advertising (29) 269 269 16 39	(30) 71,928 71,616 71,616 71,616 922 829 39,747 386		
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All sections, total	51 Deductions directly connected to UBIContinued Other (24) 686,919 68 63 686,431 326 374,566 282,247 54,953 86,041 87,357 9,427 12,033 5,607 	Total (25) 219,772 137 38 219,269 72 35,564 7,477 1,805 42,886 5,859 743 121,169 476 	Organizations w Deductio Specific deduction (26) 6,370 136 38 6,179 36 1,579 509 707 707 1,138 1,439 128 234 78 	Contributions (27) (27) 17,274 1 17,274 1 17,274 36 4,690 6,046 231 1,787 419 229 1,004 375 13	ed to UBI	Activities other than advertising (29) 269 269 269 39 214 	29,279 39,747 386 		
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Income from controlled organizations represent annuities, interest, rents, and royalties.
 Less than \$500.
 Note: Detail may not add to totals because of rounding.

Appendix Types of Exempt Organizations, by Internal Revenue Code Section

Code Section	Description of organization	General nature of activities
401(a)	Qualified pension, profit sharing and stock bonus plans	Fiduciary agent for pensions, profit sharing and/or stock bonus plans
408(e)	Individual Retirement Arrangements	Fiduciary agent for retirement funds
501(c)		
2 3	Title holding corporation for an exempt organization Religious, educational, charitable, scientific, literary. Testing for public safety organizations. Also organizations preventing cruelty to children or animals, or fostering national or International amateur sports competition	Holds title to property for an exempt organization Activities of a nature implied by description of the class of organization
4	Civic leagues, social welfare organizations, and local	Promotion of community welfare, charitable, educational or
5	associations of employees Labor, agricultural and horticultural organizations	recreational activities Educational or instructive the purpose being to improve products and efficiency
6	Business leagues, chambers of commerce, real estate boards, etc.	Improvement of business conditions of one or more lines of business
7	Social and recreational clubs	Pleasure, recreation, social activities
8	Fraternal beneficiary societies and associations	Lodge providing for payment of life, sickness, accident or other benefits to members
9	Voluntary employees' beneficiary associations (including Federal employees' voluntary beneficiary associations formerly covered by section 501(c)(10))	Provides for payment of life, sickness, accident or other benefits to members
10	Domestic fraternal societies and associations	Lodges, societies or associations devoting its net earnings to charitable, fraternal, and other specified purposes, without life, sickness or accident benefits to members
11	Teachers' retirement fund associations	Teachers' fiduciary association for payment of retirement benefits
12	Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, etc.	Activities of a mutually beneficial nature similar to those implied by the description of class of organization
13 14	Cemetery companies State chartered credit unions and mutual reserve funds	Arranges for burials and incidental activities Provides loans to members (Tax exemptions for building and loan associations and cooperative banks repealed by Revenue Act of 1951, affecting all years after 1951)
15	Mutual insurance companies or associations other than life, if written premiums for the year do not exceed \$350,000	Provides insurance to members substantially at cost
16	Corporations organized to finance crop operations Supplemental unemployment benefit trusts	Financing crop operations in conjunction with activities of a marketing or purchasing association Fiduciary agent for payment of supplemental unemployment
17		compensation benefits
18 19	Employee funded pension trust (created before June 25, 1959) Post or organization of past or present members of the Armed Forces	Payment of benefits under a pension plan funded by employees Activities implied by nature of organization
20 21	Prepaid legal service funds Black Lung benefit trusts	Legal services provided exclusively to employees Funded by coal mine operations to satisfy their liability for
22	Withdrawal liability payment fund	disability or death due to Black Lung disease To provide funds to meet the liability of employers withdrawing
23	Associations of past or present members of the Armed Forces founded before 1880	from a multi-employer pension fund To provide insurance and other benefits to veterans or their dependents
24	Trusts described in Section 4049 of the Employee Retirement Income Security Act of 1974	Provides funds for employee retirement income
25	Title holding corporations or trusts with no more than 35 shareholders or beneficiaries and only one class of stock or beneficial interest	Acquires real property and remits all income earned from such property to one or more exempt organizations, pension etc. plans, or governmental units
501(d)	Religious and apostolic associations	Regular business activities, communal religious activities, community activities
501(e)	Cooperative hospital service organizations	Performs cooperative services for exempt hospitals
501(f)	Cooperative service organizations of operating educational organizations	Performs collective investment services for exempt educational organizations
521(a)	Cooperative farmers' organizations	Markets products or purchases supplies for farmers' organizations