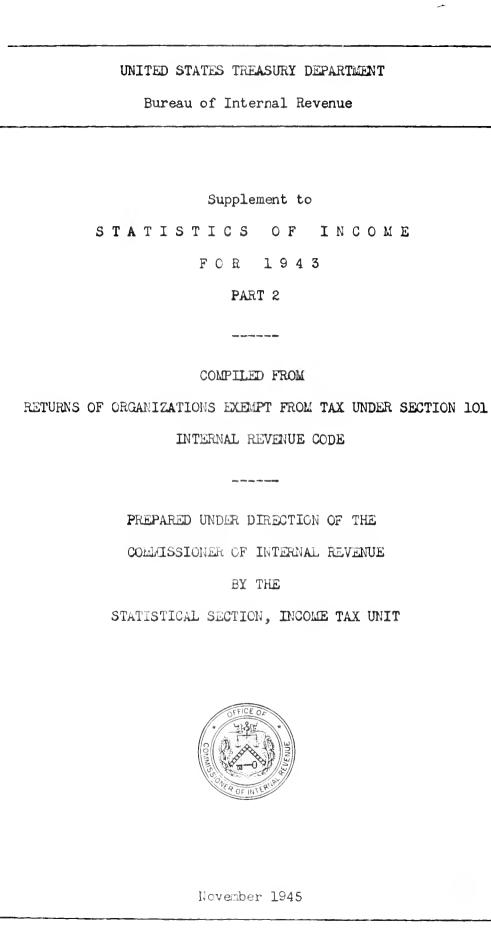


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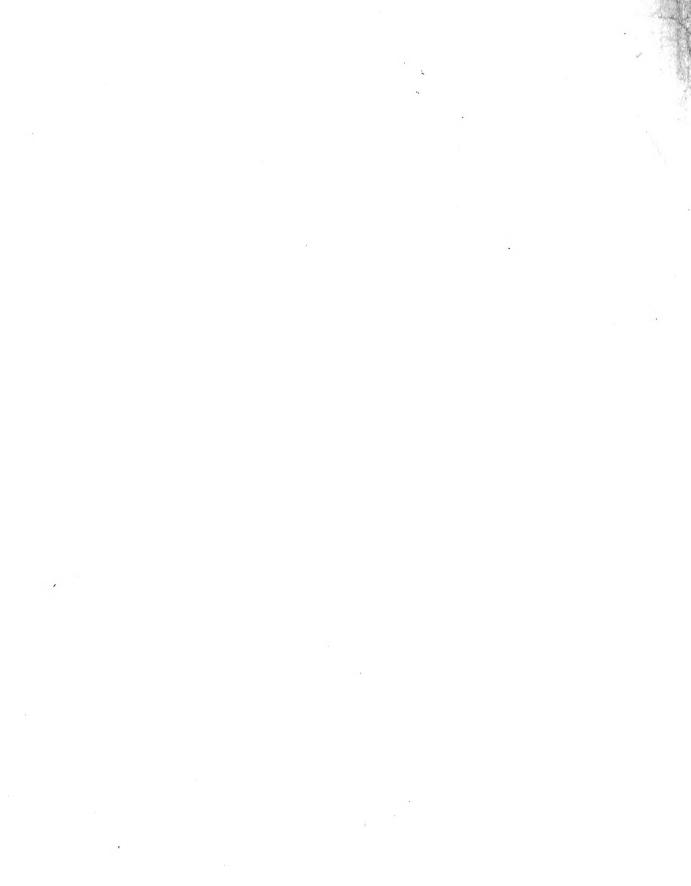
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#### LETTER OF TRANSMITTAL

Treasury Department, Office of Commissioner of Internal Revenue, Washington, D. C., November 9, 1945.

Sir: In accordance with section 63 of the Internal Revenue Code, which requires the annual preparation and publication of statistics with respect to the operation of Federal income tax laws, I have the honor to transmit herewith a report entitled "Supplement to Statistics of Income for 1943, Part 2," compiled from returns of organizations exempt from tax under section 101 of the Internal Revenue Code, which were required to be filed under the provisions of section 54(f) of the Code, as added by section 117 of the Revenue Act of 1943.

The type of organizations for which returns were filed and the period covered, and other descriptive material affecting the interpretation of the data are shown in the textual discussion included in this report.

Respectfully.

Usenh & Aura

Commissioner of Internal Revenue.

Hon. Fred M. Vinson, Secretary of the Treasury.

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Annual return, Form 990 (Revised May 1944)

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#### I. Source of data

The data in this report are tabulated from the annual returns of organizations exempt from income tax under section 101 of the Internal Revenue Code. Such annual returns are required under section 54(f) of the Code, as added by section 117 of the Revenue Act of 1943. The filing requirement is effective for taxable years beginning after December 31, 1942.

The filing of a return is not required, however, of any organization exempt from taxetion under the provisions of section 101 which is (1) a religious organization exempt under section 101(6); (2) an educational organization exempt under section 101(6), if it normally mainteins a regular faculty and curriculum and normally has a regularly organized body of pupils or students in attendance at the place where its educational activities are regularly carried on; (3) a charitable organization, or an organization for the prevention of cruelty to children or enimals, exempt under section 101(6), if supported, in whole or in part, by funds contributed by the United States or any State or political subdivision thereof, or primarily supported by contributions of the general public, (4) an organization exempt under section 101(6), if operated, supervised, or controlled by or in connection with a religious organization exempt under section 101(6); (5) a fraternal beneficiary society, order, or association solely exempt under section 101(3); or (6) a corporation exempt under section 101(15), if wholly evned by the United States or any agency or instrumentality thereof. or e wholly owned subsidiery of such corporation.

An annual return Form 990, (Revised May, 1944), a copy of which appears at the end of this report, is provided for the use of organizations required to file.

#### II. Returns included

The returns included in this report are those which relate to the calendar year 1943 and fiscal years beginning in 1943. Section A of this report covers returns which were received in the Bureau of Internal Revenue through December 31, 1944. Section B of this report covers returns which were received in the Bureau of Internal Revenue between December 31, 1944 and September 1, 1945.

Annual returns of organizations with accounting periods beginning after December 31, 1942, but ending prior to April 1, 1944, were due to be filed on or before August 15, 1944. The returns of organizations with accounting periods ending on or after April 1, 1944, are due on or before the 15th day cf the 5th full calendar month following the closing of the accounting period.

#### III. Limitations of data

In interpreting the data contained in this report it should be borne in mind that not all exempt organizations are required to file returns on Form 990. Moreover, since it appears that an indeterminate number of those organizations required to file have not done so, this report, while aiming at complete coverage of the first returns required by the Revenue Act of 1943, falls short of this goal.

In evaluating the data tabulated, it should be taken into consideration that the use of the standardized Form 990 for a great variety of different organizations, such as banking institutions, cemetery companies, farm organizations, social clubs, labor unions, library associations, chambers of commerce, etc., made it necessary for many types of organizations to adapt the results of their own bookkeeping methods to the uniform presentation prescribed by the form. Moreover, since for many of the organizations covered, the filling out of Form 990 represented the first experience of this kind, some inaccuracies are to be expected.

It is important to note that the data on receipts and disbursements contained in this report are not comparable with the income and deductions data contained in corporation income tax returns. Therefore, it is not possible to determine from these data amounts which would be comparable with the net taxable income of taxable corporations. SECTION A

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Returns received through December 31, 1944

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#### I. Receipts and disbursements

Data for receipts and disbursements are tabulated in detail from each return on which they were reported. Where necessary, the data have been edite? to insure uniformity. For example, expenditures for capital items such as we bonds, furniture, etc., payments on mortgage principal, liquidating dividends, loans repaid, etc., as well as the transfer of funds to surplus reserves or andivided profits are eliminated. Similarly, receipts in the nature of capital items, such as proceeds from borrowings, or repayments of obligations by debtors, are also excluded. In the following tabulation the sources of income and receipts together with disbursements are shown for organizations whose primary functions are nonbusiness activities and for organizations whose primary functions are business activities.

Tax-exempt organizations, 1943, by organizations whose primary functions are either nonbusiness or business activities: Number of returns, receipts, and disbursements

Receipts and disbursements	Total	Organizations whose primary functions are nonbusiness activities	Organizations whose primary functions are business activities
Number of returns	84,647	60_602	24,045
Gross income and receipts:			
Dues received from members	479,766	467,026	12,740
Fees, fines, assessments, and similar			
receipts from members	164,666	136,552	28,114
Dues, assessments, per capita taxes, etc.,			
from affiliated organizations	81,570	79,301	2,269
Grants, gifts, contributions, etc.,			
received	405,042	399,670	5,372
Dividends and interest	447,933	97,974	349,959
Rents	<b>79,2</b> 57	25,448	53,809
Gross receipts from business activities	<b>3,129,</b> 527	522,401	2,607,126
Other gross income	221,858	74,675	147,183
Total gross income and receipts	5,009,619	1,803,047	3,206,572
Disburgements:			
Death, sick, and pension benefits to			
members or their dependents	84,752	82,342	2,410
Other benefits to members	55,039	40,727	14,312
Dues, assessments, per capita taxes, etc.,	55,053		1 JAC
paid to affiliated organizations	120,349	116,033	4,316
Cost of goods sold	1,989,019	123,426	1,865,593
Wages, salaries, and commissions	510,528	342,115	168,413
Compensation of officers	111,264	62,709	48,555
Interest	92,087	7,941	84,146
Taxes	66,174	21,660	44,514
Other operating expenses	720,739	470,094	250,645
Grants, gifts, contributions, etc., paid.	214,395	210,752	3,643
Dividends and other distributions to	•		
members, eto	386,048	1,186	384,962
Other disbursements and charges	273,267	55 <b>,6</b> 07	217,660
Total disbursements	4,623,662	1,534,591	3,089,071

(Money figures in thousands of dollars)

# II. Assets and liabilities

The revised Form 990 does not provide a schedule for balance sheet information. Nevertheless, a balance sheet is required to be attached if income from rents or gross receipts from business activities are reported. The amount of total assets is tabulated for the balance sheets submitted by organizations whose primary functions are nonbusiness activities if gross receipts from business activities are reported (Table 7), and for all balance sheets submitted by organizations whose primary functions are business activities (Table 12), however, asset and liability items are tabulated in detail only for certain selected organizations (Tables 8 and 13), as follows: (1) Organizations whose primary functions are nonbusiness activities, which report gross receipts from business activities of \$5,000 or more except that for agricultural and horticultural organizations, employees' beneficiary or United States employees' associations, and teachers' retirement associations, assets and liabilities are tabulated only if the total gross income and receipts are \$100,000 or more; and (2) Organizations whose primary functions are business activities. With respect to the latter, details from the balance sheet are tabulated, whenever available, for all farmers' ocoperative organizations, mutual savings banks with total gross income and receipts of \$1,000,000 and over, and other organizations whose primary functions are business activities if their total gross income and receipts amount to \$100,000 or more.

This chart shows the number of balance sheets for which total assets are tabulated and the amount of total assets reported thereon, also the number of balance sheets and amount of total assets reported by the selected organizations for which assets and liabilities are tabulated in detail.

	Total number	Balance sheets for which E only the amount of total c assets is tabulated d		organiza	
	of returns	Number	Total assets (+000)	Number	Total assets (+000)
Organizations whose primary functions are:					
Nonbusiness activities	60,602	4,801	\$1,365,522	2,963	\$1,313,949
Business activities	24,045	14,130			12,034,959
Total	84,647	18,931	16,763,112	6,682	13,348,908

In the tabulation on the following page, items of assets and liabilities are shown for the selected organizations for which a complete balance sheet is tabulated. The value of land, buildings, and equipment and other real estate is in general the net value, that is, after the reserve for depreciation. Since the balance sheets were not submitted on a uniform schedule, they sometimes show gross value. Whenever the reserve for depreciation could be identified, the net value was tabulated. In some cases the value of capital stock or membership in the organization and the capital surplus and undivided profits are not reported separately. Therefore, the item of "Net worth" is tabulated in lieu of and apart from the items of capital stock and surplus for organizations which did report them separately. Tax-exempt organizations, 1943, for which a complete balance sheet is tabulated, by organizations whose primary functions are either nonbusiness or business activities: Number of returns, assets, and liabilities

(Money figure	s in thousand	s of dollars)	
		Organizations	Organizations
		whose primary	whose primary
Assets and liabilities	Total	functions are	functions are
Mana and Amazination		nonbusiness	business
		activities	activities
		activities	activities
Number of returns for which a			
complete balance sheet is tab-			_
ulated	6,682	2,963	3,719
Assets:			1
Cash	851,835	98,229	753,606
Notes and accounts receivable	550,507	40,624	509,883
Inventories	130,251	14,808	115,443
Loans and investments (ex-			
cluding real estate)	10,611,255	550,562	10,060,693
Capital assets - land, build-	,,		
ings, and equipment	898,620	541,363	357,257
Other real estate	162,565	17,199	145,366
Other assets	143,875	51,163	92,712
	12 422 000	3 53 9 0 49	
Total assets	13,438,908	1,313,949	12,034,959
Liabilities:			
Accounts payable	5,266,404	22,980	5,243,424
Notes, loans, bonds, and			
mortgages	1,530,679	125,275	1,405,404
Other liabilities	1,741,408	100,607	1,640,801
Reserves (not depreciation			
reserves	625,017	228,276	396,741
Capital stock or memberships.	2,501,486	146,356	2,355,130
Surplus and undivided profits	1,167,355	240,189	927,166
Net worth - not segregated			
<b>3 3</b>	539,852	467,603	72,249
Less surplus deficit	23,295	17,338	5,957
M-4-1 14-14144-6	12 240 000	1 212 042	10 004 050
Total liabilities	13,348,908	1,313,949	12,034,959

(Money figures in thousands of dollars)

### III. Group returns

Under Treasury Decision 5381, a central or parent organization, although required to file a separate annual return for itself, may file in addition to such separate annual return, a group return for two or more of its chartered, affiliated, or associated local organizations which (a) are subject to their general supervision and examination, (b) are exempt from tax under the same provision of the revenue law as the central organization, (c) have authorized the central organization in writing to include them in such return, and (d) have filed with the central organization statements, verified under oath or affirmation, of the information required to be included in the return. The group return is to be accompanied by a schedule showing separately (a) the total number, names and addresses of the subordinate organizations included, and (b) the same information for those not included therein.

Under these provisions, eight group returns were filed by parent organizations. Five of these group returns were filed by labor organizations (exempt under subsection (1)), and the remaining three by clubs organizaed and operated exclusively for pleasure, recreation, and other non-profitable purposes (exempt under subsection (9)), as follows:

	Labor organizations	Social clubs
Number of group returns Number of subordinate organi	-	. 3
zations included in group returns	1,773	116
Gross receipts from business activities	-	\$105,776
Total gross income and receipts	\$15,312,201	439,995
Total disbursements	12,077,034	414,258

Data from the 8 group returns are classified and tabulated in the same manner as data from other returns and are included in the proper classification in the tables. One group return had attached thereto nine balance sheets, for each of which only the amount of total assets is tabulated (Table 7).

#### IV. Classification of returns

#### A. Types of organizations

In general, the type of organization has been determined from the subsection of section 101 under which tax exemption has been established for the organizations in question or is claimed by them. However, six subsections of section 101, which combine organizations engaged in somewhat dissimilar type of activities, are subdivided further in order that organizations engaged in each specified activity may be shown separately.

#### B. Classification of types

In presenting data for the various types of tax-exempt organizations in the accompanying tables, these types have been arranged in two broad groups. This arrangement is carried throughout the tables.

The first group contains those types of organizations which, by the nature of their primary functions, are either not engaged in business activities, or whose business activities are ordinarily incidental to their primary function (Tables 1-8). The second group contains those types of organizations whose primary functions are business activities (Tables 9-13). The types of organizations included in these two broad categories and data related thereto, are shown in the following tabulations.

# Tax-exempt organizations whose primary functions are nonbusiness activities

Subsec- tion of section 101 under which exempt	Type of organization	Number of returns (1)	Gross re- ceipts from busi- bess ac- tivities (+000) (2)	Total gross income and re- ceipts (+000) (3)	Percent of receipts from busi- ness to total re- ceipts (col. 2-3) (4)
(1)	Labor organizations: 1. Total 2. Not engaged in business activities 3. Engaged in business activities 4. Percent of line (3) to (1)	28,638 27,297 1,341 4.68	\$13,111 13,111	\$389,686 310,893	3.36 16.64
(1)	Agricultural and horticultural organiza- tions, county fairs, State fairs, farm bureaus: 1. Total 2. Not engaged in business activities 3. Engaged in business activities 4. Percent of line (3) to (1)	955 505 450 47 • 12	6,029	3,904	68.40
(6)	Literary organizations, library associa- tions, scientific or research organiza- tions, educational organizations, schools, colleges, charitable organizations, hospitals, community funds or foundations, Boy Scouts, Girl Scouts, Y.M.C.A., Y.W.C.A: 1. Total 2. Not engaged in business activities 3. Engaged in business activities 4. Percent of line (3) to (1)	8,901 5,411 3,490 39.21	282,060	404,107	66.47
(7)	Business leagues, chambers of commerce, real estate boards, boards of trade, manu- facturer's associations, trade associa- tions, advertising clubs, audit bureaus, inspection bureaus, bar associations: 1. Total 2. Not engaged in business activities 3. Engaged in business activities 4. Percent of line (3) to (1)	5,695 4,453 1,242 21.81	25,161	124,543	
(8)	Local association of employees devoted to oharitable, educational or reoreational purposes; civic leagues or organizations for the promotion of social welfare; American legion: 1. Total 2. Not engaged in business activities 3. Engaged in business activities 4. Percent of line (3) to (1)	8,549 4,523 4,026 47.09	107,959	57,247	81.43
(9)	Clubs organized for pleasure or reoreation social clubs, country clubs, Greek letter fraternities and sororities, AAA motor clubs, sport and athletic clubs, service clubs, rotary clubs: 1. Total 2. Not engaged in business activities 3. Engaged in business activities 4. Percent of line (3) to (1)	7,297 4,303 2,994 41.03	80,354 80,354	144,038 16,164 127,874 88.78	55.79

#### Tax-exempt organizations whose primary functions are monbusiness activities - Continued

Subsec- tion of soction 101 under which	Type of organization - Continued	Humber of returns	Grees re- ceipts from busi- ness so- tivities	Total gross income and re- ocipts	Percent of receipts from busi- ness to total re- ceipts
exempt		(1)	(+000) (2)	(+000) (3)	(001. 2-3) (4)
(16)	Employees' beneficiary associations pay- ing life, sick, accident, or other benefits to the members or their de- pendents:	423	\$6,917	\$48,077	14.39
	1. Total 2. Not engaged in business activities 3. Engaged in business activities 4. Percent of line (3) to (1)	-23 363 60 14.18	\$0,917 (6,917	35,421	- 1
(17)	Teachers' retirement fund associations of a purely local character; 1. Total 2. Not engaged in business activities 3. Engaged in business activities 4. Percent of line (3) to (1)	6 6 -	-	1,502 1,502 -	,
(19)	United States employees' beneficiary associations paying life, sick, accident, or other benefits to the members, their dependents, or beneficiaries: 1. Total 2. Not engaged in business activities 3. Engaged in business activities 4. Percent of line (3) to (1)	138 132 6 4.35	812 812	3,752 2,548 1,204 32.09	67.44
	TOTAL TAL-EXEMPT ORGANIZATIONS WHOSE PRIMARY FUNCTIONS ARE NONBUSINESS ACTIVITIES: 1. Total 2. Not engaged in business activities 3. Engaged in business activities 4. Percent of line (3) to (1)	60,602 46,993 13,609 22.46	522,401 522,401	1,803,047 956,329 846,718 46.96	61.70

Within the above group, distinction is made between organisations which are not engaged in business activities and those which are engaged in business activities incidental to their primary functions. Whether or not these organisations are engaged in business activities is determined on the basis of whether or not an amount is reported as "Gross receipts from business activities. Tables 4 through 8 present data from the returns of organisations in this group which reported gross receipts from business.

Sub- section of sec- tion lol under which exempt	Type of organization	Number of re- turns	Total gross income and re- ceipts (+000)	Total dis- burse- ments (+000)
(2)	Mutual savings - Savings department	322	\$445,220	\$410,153
(2)	Mutual savings banks - Life insurance department	28	877	461
(4)	Building and loan associations, savings and loan association (not Federal), co- operative banks organized in Massa- chusetts	3,461	170,344	147,901
(4)	Cooperative banks except those organized in Massachusetts, oredit unions includ- ing those in Massachusetts but not Federal	3,458	8,484	7,734
(5)	Cemetery companies and associations	1,188	19,288	15,616
(10)	Local benevolent life insurance associa- tions	176	4,273	3,608
(10)	Mutual ditch or irrigation companies	<b>76</b> 5	6,087	5,085
(10)	Mutual or cooperative telephone companies	406	571	500
(10)	Mutual rural electrification organiza- tions, and other mutual organizations exempt under subsection (10)	1,017	54,144	48,411
(בב)	Mutual insurance companies or associa- tions other than life or marine; farmer's mutual hail, cyclone, fire, or casualty insurance companies	1,459	28,364	23,408
(12)	Farmers', fruit-growers', livestock and dairy cooperatives, and like associa- tions, organized and operated on a co- operative basis for the purpose of mar- keting and purchasing products and sup- plies, total	4,397	2,233,904	2,211,854
(12)	a. Marketing also purchasing coopera-			
(12) (12) (12)	tives b. Marketing cooperatives (exclusively) d. Purchasing cooperatives(exclusively) d. Type of activity not stated	1,790 1,167 946 494	1,120,323 713,411 323,650 76,520	1,114,973 701,966 320,508 74,406

## Tax-exempt organizations whose primary functions are business activities

#### Tax-exempt organizations whose primary functions are business activities - Continued

Sub- section of sec- tion 101 under which exempt	Type of organization - Continued	Number of re- turns	Total gross income and re- ceipts (+000)	Total dis- burse- ments (+000)
(13)	Companies, corporations, or associations organized by an association exempt under subsection (12), for the purpose of financing the ordinary crop operations of members thereof or other producers, and operated in conjunction with such as- sociations	27	\$1,447	972
(14)	Financing and holding companies, corpora- tions holding title to property, collect- ing income therefrom, and turning over the entire amount, less expense, to an organization which is exempt from the in- come tax	934	15,221	11,445
(15)	Federal oredit unions	3,092	5,031	5,022
(15)	Federal savings and loan associations	1,301	110,357	9 <b>6,54</b> 8
(15)	National farm loan associations	1,498	8,909	8,254
(15)	Production credit associations	498	14,092	14,159
(15)	Federal intermediate oredit banks, Federal land banks, banks of cooperatives, pro- duction credit corporations, and other corporations organized under Act of Con- gress, which are instrumentalities of the United States but are not wholly owned by			
	the United States	18	79,959	77,940
	TOTAL, TAX-EXEMPT ORGANIZATIONS WHOSE PRIMARY FUNCTIONS ARE BUSINESS ACTIVITIES	24,045	3,206,572	3,089,071

All the returns filed by organizations exempt or claiming exemption under subsections (2), (4), (5), (10), (11), (12), (13), (14), or (15), of Section 101, Internal Revenue Code, are included in the second group, regardless as to whether they did or did not report gross receipts from business activities. This question is believed to be irrelevant with these organizations, since it is obvious that, for example, a savings bank which reports no gross receipts from business activities, as such, but derives most of its income from dividends and interest is, nevertheless, engaged in the business of running a savings bank. Similarly, some types of taxexempt insurance companies which operate on the assessment basis may likewise not show any gross receipts from business activities, as such, but their returns reflect "business income" on the line provided for receipts from members in the form of dues, fees, assessments, and the like.

#### C. Other classifications

Total gross income and receipts classes are based on the amount of total gross income and receipts as shown on item 8 of the return. This is the total income from all sources before deduction of the related expenses which are reported among the disbursements.

Gross receipts from business classes are based on the amount of gross receipts from business activities as shown on item 6, lines (a), (b), (c), and (d). The cost of goods and all other business deductions are reported among the disbursements.

Rent received classes are based on the amount of rent reported on item 5 of the return. This is the gross amount of rent received; the expenses attributable thereto being reported among the disbursements.

Total assets classes are based on the amount of total assets which was reported in the balance sheets attached to the returns,

#### V. Arrangement of tables

Tables 1 through 8 present data from the tax-exempt organizations whose primary functions are nonbusiness activities. Of these, tables 1, 2, and 3 relate to all such organizations, whether they are or are not engaged in business activities. Tables 4 to 8, however, relate only to those organizations of this group which have reported gross income from business activities.

Tables 9 through 13 present data from tax-exempt organizations whose primary functions are business activities.

Tables 14 through 19 are miscellaneous tables. Table 14 covers all returns on which rental income was reported. Table 15 is a special table for labor organizations, and Tables 16 through 18 relate exclusively to farmers' cooperative marketing and purchasing organizations. Table 19 shows the status of the ruling on taxability for all returns included in this report. 

# Tables 1-8. Tax-exempt organizations whose primary functions are nonbusiness activities

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# 1. Total gross income and receipts by States and by type

All returns:

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2.	Receipts and disbursements by type of organization	15
3.	Total gross income and receipts by type of organiza-	
	and by total gross income and receipts classes	16

### Returns with gross receipts from business:

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Total gross income and receipts by States and by type	
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Receipts and disbursements by type of organization	18
Gross receipts from business and total gross income and receipts by type of organization and by gross	
receipts from business classes	19
Total assets by type of organization and total assets classes	20
Assets, liabilities, receipts and disbursements, for selected balance sheets by type of organization	21
	of organization Receipts and disbursements by type of organization Gross receipts from business and total gross income and receipts by type of organization and by gross receipts from business classes Total assets by type of organization and total assets classes Assets, liabilities, receipts and disbursements, for

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Table 1. - Tax-oxempt organizations whose primary functions are nonbusiness activities, 1943, by States and Territories and by type of organization: Number of returns and amount of total gross income and receipts

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1944
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through
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for
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Form
(Returns,

	6 Fi	Total	Labor or_anizations		Agrícultural. Norticultural Prganizations	and	Literary, scientific educational or chari- table organizations, pospitals, foundetion food	scientific, al or chari- anizations, foundetions	Business leagues chambers of comm boards of trade,	erce etc	Local associati of employess, c leagues, social welfare, etc.	associations bloyess, civic ss, social	ves, Local associations social clubs commerce, of employess, clwic pleasure or ide, etc. legues, social recreation	ubs for or	Employees' benefi- ciary associations		Teachers' retir ment fund asso- ciations	i D	United States am- ployees' beneficiary associations	tes am− aneficia ıs
tates and ternitories			(1)		(1)		(6)		-  -  -	(2		(8)	(6)			(16)	12		3	()
	Number	Iotal reces	Number 7	Total N	Number Total	otal	Number of re-	Total	of re-	Total	Number of re-	Total	Number Total		vumber	gross	of re-	gross	of re~	STOBS
	turns	2 NCORE			_	Prose	turns	1ncome	turns	Income	turns	1 ncome				income		Income	turns *	income
		and re-				and re-		and re-		and re-		and re-		and re-		and re-		end re-		and re-
	0.00	3	513	celpts	+	ceipts	10	Celpts	40	CEIDIS	RF	CEIDIS	8	UBU L	4	100	1	1	-	(2)
ALGORIA	940	4, /44	N T F	000 (7	0 4	44	26	1.152	40	225	53	1.515	191	744	• •0	\$00	1	1	1	3
AT LAOTH ATKAN AAA	104		189	÷) 000	• •	2 I	16	435	26	306	116	2,006		174		(2)	I	I	~	(3)
alifornia	4.582		1.886	40.515	ŝ	884	626	47.456	448	10.961	666	12,641		15,450	29	742	1	1	2	20
Colorado	937	·	AN A	2,749	8	393	97	4,423	56	934	149	2,337	128	1,442	8	2,202	I	1	~2	(2)
Connecticut	1,201		422	2,044	Я	70	2.76	14,989	6	1,006	237	3,971		2,421	21	426	I	1	7	4
Delaware	118		49	243	1	t	32	3,100	2	8	15	534		582	1	8	I	1	t i	1
Florida	864		590	2,876	4	25	107	4,475	70	668	177	2,695	FT	5,180	4	455	1	1		3
Georgia	641			2,077	2	159	84	5,770	65	2,234	70	864	65	5,357	9	93	I	I	~	~
Hamaii	125		21	104	-1	2	58	5,064	14	146	14	208	14	726	0	55	1	1	1	į
Idaho	422				35	79	45	1, 547	42	260	8	965		396	-	~	l	1		(e)
Lnois	4/4,961		2,622	55,248	8	1,044	702	61,406	496	32,140	432	9,547	4/ 600	17,125	12	4,811	ł	I	7	2
Indiana	1,965		1,055	13,	18	289	196	13,055	154	1,954	295	5,299	230	5,502	15	617	ł	8	02.1	-
[ OWER	1,827		669	4,969	159	2,044	120	3,693	116	1,062	550	2200%	169	1,673		2	1	1	- 0	į
Nansas	1,505		499	13,855	155	473	169	2,652	135	<b>38</b> 6	315	1,670	221	1,024	12	12	I	1	N I	(u)
Kentucky	212		428	2,721	16	242	96	5,315	69	1,184	27	887	73	1,550	10	41	J	8	-	(n)
Louisiane	633			3,640	8	81	88	4,909	3	1,836	45	1,725	8	1,178	9	444	ł	2		( e)
	421		163	532	~	6	100	5,514	57	122	86	624	8	245	-	ۍ ۲	I	1		(3)
Maryland 1/	T T		494	621.62			100	32, 724	202	SU, 114	148	02/ 72		040		016,0	ł	3	Ĩ	6,9 19 10
Matsacnus etta Miantan	AT/ T		00/ / V	0.*00	o u	25.4	202	41 505	071	816°7	140	108 0	242	800 °	n u	0/0	1	z 1	2 -	3
Mitrosocte Mitrosocte			2000		9 Y C	22	066	24 978	140	0 49E	20T	129 6	14R	780		1416	1	925	1 4	
Mississipoi	347	5.352		429	201	63	57	1.686	40	491	27	538	94	128	4		11	3	·	(2) (2)
Missourl	1,945		1,014	12,482	24	196	240	19,896	164	4,025	296	5,006	185	5,695	17	1,242	J	28	4	
Montene	530		355	1,065		(3)	15	697	47	512	65	185	45	407	1	21	ł	8	Ч	(3)
Nebracka	1,107		340	1,364	26	129	8	8,091	78	630	457	1,756	108	629	ю	2	1	3	ŝ	
Nevada	125			603	in i	8	2	28	10	69	3	46	80	55	1	Ŧ	9	1	1	
New Rampanire	202	-		516	μ Ω	667	94	2,819	52	. 531	21	284	27	204	1	1 0	8	1		(2)
New Jersey	1,640	27.425	20.	2020	D	TSG	512	L5,739	31	1,807	2200	5,749	169	5, 164	14	202	I	3	N P	
Now York	0/7 2/7			61 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1 2			000 202		20 23	240	2000	~	100 PC	1	3 8	3	1	-	6
North Caroline	100° ° (1)		285	010	4 ^	15	502 T	10,840		2000	5	1900	15 2	202 03	n w	30160	1	•		(¥)
Nor th Dak of a	549			4	1 00	12	52	1.456		148		536	26	115	H 8	5			а но	
Ohio	4/ 3,572	Ä	4/2,151	<b>51,21</b> 8	99	1.347	381	37,018		8,795	298	15,952	565	8.045	3	4.385	I		0	
Oklahome.			530	1,593	ŝ	42	96	2,602		2, 322	17	645	711	1,169	9	1	1	1	-	(2)
Oregon	206		487	8, 840	я	176	97	6,944		1,512	66	382	118	985	'n	132	~	154		(2)
Pennsy lyania	4,542	_	2,401	28,946	51	308	479	37,465		6,269	635	21 <b>,</b> 569	681	14,956	35	8,598	1	1	*	164
	325		158	1,556	1	1	68	2,083		221	1 59	134	ន្ល	390	n)	15	7	~		
South Carolana	200	×.	1	8	~ ~	24	45	1,289		225	45	408	29	302	N,	58	I	1	~	Ĩ
Ported party of	100 100 100 100 100 100 100 100 100 100		-			8	12	40. 101 0	28	148	ភ្ល	8	5	129		2	1	1	01	(2)
	900			ົແ	1 0	240	2.12	150 2	B/ C	197.61	PT ;	1 195	8	664	<u>م</u>	35	1	1	0.0	, T
tab	455		100	<b>°</b> -	<b>ι</b> α	19	5	3,014 2,47	203	638 °C	817 101	T P C C C C C C C C C C C C C C C C C C	610	61.24	2	0.74 1	) ;	2	 ס ת	(1)
Vermont	220	ີທີ		r.	4	115	45	2.97	5	200	8	38		10	- - 1	 ז נ	. 1	1 1		)E
Virginia	740	18,	335	1,798	я	74	144	12, 165	2	850	8	2.228	E I	1.424	<u>د</u>	167	1	1	1 62	9
Washington 2/	1,648	28,	787	11,428	89	50	172	7,120	166	5,586	248	3,704	261	5,002	5	75	ī	1	6	2
Weet Virginia	1,128	ส์	714	5,976	14	102	117	3,765	58	1,267	116	1 464	97	676	Я	627	1	1		(2)
W15CONGLO	1,604		801	4,969	45	415	8	6,954	1 G	1,685	<b>39</b> 8	2,357	169	2,454	80	455	I	I	5	(2)
2			X	20	•	7	19	126	B	4	5	96	61	2	1	1		1	-	1
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For footnotss, see pages 41-42.

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Table 2. - Tax-exampt organisations whose primary functions are nonbusiness activities, 1945, by type of or organisations: Number of returns, receipts, and disburgements

(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

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		(Mone	y figure	(Money figures in thousands of dollars	allch lo ab	re.				
Receipts and disbursements	Total	Labor organiza- tions	Agri- cul- tural and horti- cul- tural organi- zations	Type of or Literary scientf- ic, edu- ic, edu- end chari- table or- tions, hos- pitals, founds-	Type of organization and subsection of terary, terary, adu- tional, leagues, d chart- ble or- niza- merce, and hearue ble or- of com- ess, for niza- merce, pleagues, or re- trade, trade, trade, for niza- merce, for niza- merce, for trade for for trade for	and subse Local tions of tions of tions of tions of tions of tions divic leagues soctal welfare,	Social Social Ciuba for pleasure or re- creation	Bection 101 Employees' benefi- ciary as- sociations	Teachars' retire- ment fund associa- tions	United States employees' emenfi- ciary associa- tions
		(1)	(1)	tions, funds.etc. (6)	(2)	etc. (8)	(6)	(16)	(21)	(19)
Number of returns	5/ 60,602	<u>5</u> / 28,638	355	8,901	5,695	8,549	5/ 7,297	425	9	158
Oross income and receipts: Dues received from members Fees, fines, assessments, and	467,026	218,419	2,482	38,265	83,421	43,841	44,773	33,446	379	1,998
similar receipts from members Dues, assessments, per capita	136,552	70,176	854	5,615	39,707	13,848	4,486	1,373	1	491
taxes, etc., from affiliated organisations Grants, gifts, contributions,	19,301	64,370	285	3,706	7,079	1,729	1,834	298	1	I
stc., received Dividends and interest Rents	399,670 97,974 25,448	5,876 3,572 1,980	1,953 233 210	356,289 86,365 19,186	17,537 1,085 732	11,577 2,794 1,635	3,493 780 1,617	2,807 2,187 73	138 550 15	ч <del>(1</del> 1
urge recepte iron pusiness activities Other gross income	522,401 74,675	13,111 12,185	6,029 672	282,060 36,943	25,161 10,305	107,959 6,441	80,354 6,700	6,917 975	419	812 37
Total gross income and receipts	1,803,047	389,686	12,718	828,427	185,024	189,823	144,038	48,077	1.502	3,752
Disbursements: Desth, sick, and pension bene- its to members or their de- pendents Other benefits to members Dues, assessments, per capite	82,542 40,727	19,811 5,939	25 31	14,798 972	206 3,181	23,466 27,535	236 258	, 22,220 2,298	763 2	816 51.2
Laxes, etc., paid to affiliated organizations Cost of goods sold Wages, salaries, and commissions Composition of officers	116,033 123,426 342,115 62,709	98,358 3,598 50,105 38,410	4446	9,329 43,812 166,139 8,704	2,961 5,717 56,646 11,916	2,674 36,331 27,821 1,851	1,599 32,670 35,319 1,070	478 805 3256	10 9 0 1 0 9 0	223 56 241
Taxes Taxes Other operating expenses	21,660 21,660 470,094	5,872 5,872 87,696	128 128 4,438	4, 027 4, 747 220, 445	3,010 65,859	2,202 2,202 38,378	49,367	102 3,588	32 22	(c) 6 291
etc., paid they contributions,	210,752	8,532	362	191,698	5,015	3,459	1,599	64	I	10
to members, etc.	1,186 55,607	102 4,585	101 407	465 31,839	74 6,794	357 3,274	31 1,789	39 6,126	15	3 793
			_							

For footnotes, see pages 41-42.

Total disbursements

5,002

957

38, 383

131,484

161,486 167,555

696,974

323,406 11,343

1,534,591

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Table 3. - Tax-exempt organizations whose primary functions are nonbusiness activities, 1943, by type of organization and by total gross income and receipts classes: Number of returns and amount of total gross income and receipts

(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

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					(Money	v figures		sands of	thousands of dollars								
	0.01					C C U e		Total gro	gross income	and	receipts	3					
Type of organization	tion	Total	1	Under	\$500	#500 under		#1,000	00 1	#2,500 under	00 L	\$5,000	g ,	\$10,000	8	\$15,000	8
	of		1	100110		\$1,000	0	32,500	200	\$2°000		\$10,000	000	\$15,000	8	\$25,000	8
<u>→ + 11</u>	sec- tion 101	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number   of re- turns	Amount of	Number of ra- turns	Amount	Numbel of rc- turns	Amount	Number of re- turns	mount	Number of re-	Amount
Labor organizations	(1)	6/ 28, 638	389,686	6,685	1,387	3,845	2,839	5,900	9,650	4,082	14,561	8	23, 377	1,464	17,950	10	25, 399
	(1)	955	12,718	187	28	60	45	121	203	142	531	165	1,207	107	1,305	88	1,610
	(9)	8,901	828,427	1,358	284	509	363	694	1,131	697	2,543	951	6,941	726	8,975	857	16,601
1	(7)	5,695	185,024	643	140	359	262	748	1,239	725	2,678	955	6,871	572	7,018	579	11,186
Local associations of employees, ciric leagues, social welfare, etc. (8)	(8)	8, 549	189,823	3,373	672	1,132	812	1,230	1,976	683	2,392	597	4,299	351	4,275	388	7,697
	(6)	6/ 7,297	144,038	1,519	334	870	634	1,544	2,533	617	3,198	705	5,081	<u>8</u> / 368	4,555	421	8,188
	(16)	423	48,077	37	6	24	19	49	68	45	159	60	406	35	445	33	651
1	(11)	9	1,502	I	I	I	I	2	613	I	I	I	I	1	1	1	I
United States employees' benali- ciary associations	(19)	138	3,752	93	13	2	2	12	20	80	21	4	31	2	24		24
Total	1	6/ 60,602	60,602 1,803,047	13,895	2,886	6,806	4,979	10, 300	16,844	7,297	26,083	6, 735	48,212 6	6/ 3,625	44,546	3,684	71,356
	Sub-				otal	gross income	and	receipte	receipte classes	1	Continued	-					
	88C-		000	\$50,000		\$100		\$250,000	000	5	000	\$1,000,000	000 °C	\$5.00	\$5.000.000		
iype or organization	ul of	\$50,000	200	#100,	#100,000	\$250°	#250,000	under \$500,000	000	\$1,000,000	000 °	under #5,000,000	0000	and over	VBL		
<u>•</u> ++ <u>−</u>	eec- tion 101	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turne	Amount	Number of re- turns	Amount	Number of re- turns	Amount		
	<u>(</u> ]	6/ 1,055	36,413	542	38,040	278	41,201	66 / 9	35,408	R	22,615	<u>6</u> / 34	62,371	6/ 7	58,474	4	
	(7)	44	1,490	17	1,206	18	2,733	ما	1,813	-1	546	I	•	1	•		
Literary, scientific, educational, and charitable organizations, hospitals. foundations. funds.etc.(6)	(9)	1.047	36.851	662	56, 686	695	108,356	201	103.540	150 1	104.710		197.568	16	183,880		
Business léagues, chambérsof com-	í			0						_					000		
	(2)	213	18,092	299	20,619	192	30,000	99	22, 770	26	17,091	14	24,085	4	9/.6 *22		
tc.	(8)	374	12,953	200	13,480	124	19,037	42	15,056	28	18,882	24	55, 647	ю	32,666		
	(6)	391	13,774	269	19,384	6/194	29,521	58	19,504	27	17,872	14	19,460	1	ł		
	(16)	46	1,583	38	2,820	26	3,834	1	3,815	6	6, 395	თ	22,351	-	5,503		
,	(11)	г	28	1	,	8	361	1	1	1	1	- <b>-</b>	1,110	1	•		
United States employees' benefi- clary associations	(19)	2	58	Ci Ci	238	8	306	4	1,616	8	1, 398		-1	1	'		
Total	I	6/ 3,473	121,245	2,167	2,167 152,472 6/	1,551	235 <b>, 3</b> 49 <b>6</b> /	586	203,501	275 1	275 189, 507 (	6/ 197 3	382,590	6/ 31	303,499		

For footnotes, see pages 41-42.

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Table 4. - Tax-exempt organizations whose primary functions are nonbusinese activities and which report grose receipts from businese, 1943, by States and Territories and by type of organization: Number of returns and amount of total grose income aid receipts

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(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

tortes         10 <t< th=""><th>(6) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1</th><th></th><th></th><th>creetion creetion</th><th>CIALY</th><th></th><th>ment fund ciations</th><th></th><th></th><th></th></t<>	(6) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1			creetion creetion	CIALY		ment fund ciations			
Number         Free trout         Number         Free trout         Number         Free trout         Number forea         Number	Iotal Icoa Iroa and re- celpte Calpta 1,576 1,576 8 366	(1)	(8)	(6)		(16)	Ð		61	40403
$c_{1}$ $r_{2}$ Income and $r_{2}$ $c_{1}$ $r_{2}$ Income and $r_{2}$ $c_{1}$ $r_{2}$ $c_{2}$	ircome and re- celpts 5 1,576 8 368	Number gross		Mumber gross		Srose Loue	_	gross	Mumber	groes
turns         and re- subjets         turns         and re- subjets         turns         and re- subjets         turns         and re- subjets         turns           98         5,200         15         206         100         5         20         15           98         5,200         15         206         100         5         20         15           1,006         65,996         100         5,200         15         206         20         5           1001         16,500         10         5,200         10         204         20         5           11,006         65,9945         21         100         2         20         5         20           1001         5,542         10         10         2         20         5         20           1003         5,943         10         0         2         20         20         20           1003         5,943         10         2         20         20         20         20           1004         5,503         10         2         20         20         20         20           1005         5,503         10         2         20	and celp 15 6			1	-	income	-	Income	-e. Jo	income
00 $5,220$ $15$ $206$ $5,220$ $15$ $206$ $5,292$ $104$ $2$ $228$ $1,076$ $6,945$ $21$ $115$ $66$ $3945$ $21$ $115$ $6$ $3995$ $106$ $6,945$ $21$ $115$ $6$ $3995$ $2399$ $1006$ $8,5405$ $103$ $5,403$ $21$ $115$ $6$ $399$ $1008$ $5,403$ $10$ $22$ $116$ $22$ $40$ $1008$ $5,403$ $10$ $22$ $116$ $22$ $40$ $1008$ $4,513$ $111$ $1295$ $100$ $22$ $40$ $1008$ $4,513$ $111$ $226$ $1295$ $216$ $127$ $1008$ $4,531$ $112$ $226$ $1295$ $226$ $216$ $77$ $1123$ $123$ $123$ $123$ $126$ $127$ $77$ $1$		turns and re- ceipta	turns and re- ceipts	turns and re- ceipts	eurna -	ceipts	autora a	eipte	Sur The	ceipta
54 $2,902$ 10         104         2         40           1,0706         65,656         109         5,203         115         6         399           1,0706         65,656         103         5,203         115         6         399           1,0706         65,656         103         5,203         115         6         399           1080         9,183         6         22         116         967         23         115           1080         9,183         10         12         2         116         2         2           401         19,757         53         5,453         13         12         995         66         157           401         19,757         5         5         453         13         12         14           1055         4,631         11         2         2         13         15         16           1055         5,633         5         11         2         2         16         15           1055         5,635         5,453         5         13         16         16         16           77         12         11			20	27		1	'	'	-	'
$ \begin{bmatrix} 1, 0.06 & 5, 368 & 106 & 5, 115 & -1 & -1 \\ 170 & 65, 666 & 107 & 5, 521 & -1 & -1 \\ 180 & 9, 135 & -238 & 10 & 5, 52 & 112 \\ 180 & 9, 135 & -358 & 10 & -238 & 112 & -1 & -1 \\ 180 & 9, 135 & -358 & 10 & -238 & 10 & -45 & -288 \\ 180 & 9, 135 & -10 & -288 & 100 & -45 & -288 & -2$		4 68	15	9	- 402	I	1	ľ	8	,
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$			62	15		8 .	I	I	1	'
2/       967       23       112       9       5         116       967       23       112       9       5         128       967       23       112       9       10         128       967       23       112       9       10         128       19757       53       5483       10       40       5542         1006       5,513       111       226       9       10       45         1005       5,5433       55,453       9       161       45         1005       4,513       111       226       9       968         1005       4,513       111       226       9       9       161         1005       2,513       111       226       19       9       10         1015       2,643       5       113       11,995       9       164       11         1035       2,643       5       13       11       226       11       12         1035       2,643       5       13       11       23       11       11       11       11         1035       2,643       12       12       12 <td>012°12°</td> <td>82 2, 734 191</td> <td>286 8,057</td> <td>0/ TRO TC 245</td> <td></td> <td>ACC C</td> <td>1 1</td> <td>1 1</td> <td>8 1</td> <td>, ,</td>	012°12°	82 2, 734 191	286 8,057	0/ TRO TC 245		ACC C	1 1	1 1	8 1	, ,
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418       19,757       35       5,443       95       265         1056       4,513       111       238       9       265         1056       4,513       111       238       9       265         1056       4,513       111       238       9       265         1055       2,654       5       11       238       9       266         1055       2,654       5       11       238       9       266         3322       50,805       55       1,777       4       1       1       1         726       5,180       49       2,326       13       1       7       7       218       7       25       1395       7       255       37       256       17       1 <td< td=""><td></td><td>125 18, 392</td><td>177 5,486</td><td>2/ 228 15,</td><td></td><td>400</td><td>1</td><td>1</td><td>1</td><td>1</td></td<>		125 18, 392	177 5,486	2/ 228 15,		400	1	1	1	1
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100         1,00         4,513         1,1         1,538         93         1,1           105         4,001         2,684         5,51         1,1         1,538         93         1,7           105         4,001         2,684         55         1,935         1,7         2         79           3324         58,753         25         1,935         1,7         13         1         17           3325         59,105         55         1,739         26         1,739         2         79           3526         55,539         15         235         1,495         17         1         1           76         2,539         15         13         2,56         19         114           772         5,229         15         13         2,56         16         17           772         5,229         13         2,44         2         16         7         117           772         5,586         16         1,1437         10         15         16         65           772         5,586         12         14         2         16         16         2           71         26 </td <td></td> <td>50% #0A</td> <td>222 T 970</td> <td>1</td> <td>1,421 4</td> <td>\$ 2</td> <td>J</td> <td>1</td> <td>-1</td> <td>(c)</td>		50% #0A	222 T 970	1	1,421 4	\$ 2	J	1	-1	(c)
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103       2,634       5       1,735       5       1,937       4       1       1         103       2,564       55       1,737       25       1,937       7       55         892       50,805       55       1,937       7       25       1       7         784       2,519       66       2,519       66       1,737       2       1       7         785       5,519       66       1,213       13       26       1,233       13       7       218       1       7       218       7       <		44 125 T24		96		õ '		r a		
324       55, 735       229       1, 757       4       55         3395       50, 805       55       1, 429       7       218         360       17, 319       50, 805       55       1, 429       7       218         760       17, 319       55       1, 429       7       218         760       17, 319       55       1, 238       13       25         778       1, 233       13       5, 56       12       14         778       1, 233       13       5, 66       1       7       7         778       5, 529       13       5, 44       1       6       6         701       2, 734       44       1, 244       1       6       6         728       5, 686       7       44       1       6       6         1255       5, 686       17       14       1       1       1       1         1256       1, 233       10       12       1, 1407       10       1       1       1       1       1       1       1       1       1       1       1       1       1       1       3       1       1       3			84	201	_	1	1	1		
479       50, 247       55       1, 995       7       218         542       10, 105       55       1, 995       7       218         542       10, 105       55       1, 213       55       1, 213       17       7         760       1, 213       13       55       1, 255       13       16       71       7         776       5, 2794       49       2, 525       15       7       218       71         770       2, 774       44       1, 229       2       16       71         70       2, 774       5       117       11, 437       10       566         71       266       177       1, 229       2       166       71         71       266       170       2       16       15       1, 138         72       1, 650       2       2       44       1, 239       206         72       1, 650       2       2       44       2       1656         72       1, 650       2       2       44       2       1656         733       12       16       12       12       16       337 <td< td=""><td></td><td>6.4</td><td>51 20.4</td><td>88</td><td></td><td>3, 879</td><td>1</td><td>1</td><td>~</td><td>1.179</td></td<>		6.4	51 20.4	88		3, 879	1	1	~	1.179
302         50,005         55         1,429         1         7         7           786         1,7319         385         1,423         1         7         1         7           786         1,7319         8         535         1,233         13         7         12         129           786         1,7313         13         7         8         2,326         12         129           714         125         5,724         13         7         1         6         7           714         125         5,724         5         14         1,229         16         7           714         125         5,734         5         1,74         2         666           713         5,724         5         17         14,229         3         106           715         1,647         5         17         1,437         10         66           712         1,647         5         16         7         3         10           712         1,647         5         117         1,437         10         13         3           712         1,647         5         10	222 21,905	32 667	98	127 5,			I	I	1	
782       16,108       58       552       19       14         776       1,213       13       55       15       16       -         776       1,213       13       56       15,253       15       16       -       -         776       1,213       13       56       12       122       12       125         776       1,213       13       56       13       74       12       12       125         776       1,213       13       5       64       2       16       -				114		5,617	1	I	1	1
360         17,933         49         2,525         12         123           76         1,223         13         2,56         -         -           778         1,223         13         2,68         -         -           778         1,223         13         2,68         -         -           773         5,529         13         54         2         568           700         2,734         44         1         6         6           723         5,687         7         14         1         6           724         5,588         7         44         1         6           725         5,687         7         44         1         6           722         1,647         10         12         5,686         1           725         5,687         17         1,447         10         13           724         4,550         12         1,427         10         13           723         1,647         10         11,422         1,13         1,422         1,13           725         1,242         1,242         2         26         2         2		53 609	279 1,651	81		184	1	1	1	•
78     1,213     13     59     -     -       78     1,213     13     59     -     -     -       70     2,734     5     15     78     16     71       71     2,734     5     15     78     16     71       70     2,734     5     17     1,239     5     168       71     266     177     1,239     5     108       72     1,647     5     17     1,437     10     566       72     1,647     5     1,239     5     108       72     1,647     5     1,239     5     108       72     1,647     3     4     8     1       73     1,647     3     4     8     1       744     1,229     3     4     8     1       72     1,647     3     4     8     1       73     128     122     128     127     133       735     1,240     12     128     133       744     5     1,242     2     2     2       745     128     666     3     6     5       745     128     128 </td <td></td> <td></td> <td></td> <td>11</td> <td></td> <td></td> <td>Ī</td> <td>1</td> <td></td> <td>•</td>				11			Ī	1		•
372       6,529       15       78       18       71         700       2,734       44       1       6       71         700       2,734       5       44       1       6         700       2,734       44       1,223       5       16         700       19,724       44       1,223       5       108         715       578       5       17       1,223       5       106         724       1,647       7       48       1       13       5         724       1,647       7       48       1       13       5         640       45,551       102       11,7       1,427       13       11       13         175       4,558       102       122       142       13       13       13         175       4,558       122       142       2       24       2       5         175       4,558       10       166       2       2       3       3       3         1742       569       41       557       10       66       2       2       2       2       2       2       2			28	5		3	i	1	r 1	• 8
114         1125         2         44         1         6           703         19,724         5         44         1         56         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         76         10         76         10         66         76         10         76         10         76         10         66         66         76         10         11         11         10         1	4	18 177	240 1.3	8			1	1	I	
0.70         2,734         5         7,44         2         658           268         578         45         1,225         3         106           728         5,658         7         1         47         10         3           728         5,658         7         1         47         10         13         3           728         1,647         10         11         11,447         10         566         3         3         13           728         1,647         10         102         11,711,447         10         13         3         3         3         3         3         13         3			*	2		1	ī	1	1	1
2         1,2         5,7         4         1,2         7         4         1,2         7         4         1,2         7         4         1,2         7         4         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3         1         1,3 </td <td></td> <td></td> <td>10</td> <td>12</td> <td></td> <td>1</td> <td>i</td> <td>I</td> <td>1</td> <td>1</td>			10	12		1	i	I	1	1
1,224,179,554         117,11,477         10         566           1225         5,656         7         1,47         10         566           1,524         1,656         7         1,47         10         566           1547         1,651         102         1,42         13         11,35           173         4,551         102         1,42         2         1,136           174         4,553         122         1,42         2         1,136           175         6,500         22         666         5         304           68         1,229         9         12,663         6         5         304           68         1,229         9         12,663         14         2         2         2           55         940         16         2,528         13         2         2         2         4         1         1         1           55         94         11,155         14         257         10         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2	°T	4	145	83 87 87		115	1	I	1	9
a         123         5,856         7         48         1         13           72         1,647         3         4         1         1         3           173         4,553         122         122         13,53         12         1,136           174         4,553         122         112         11,270         15         1,136           1,235         69,137         100         122         682         3         12           1,239         9         5600         22         682         3         12           661         1,299         9         666         -         -         2         3           661         1,299         9         668         -         2	170 100			00 10 100 101 101			I	I	1 1	. 5
72         1/647         5         1         5         6         6         5         5         1         5         5         1         5         5         5         5         5         5         1         5         5         5         1         5         5         1         5         1         5         1         5         1         5         1         5         1         5         1         5         1         5         1         5         1         1         5         1         5         1 <td></td> <td>• • •</td> <td>2</td> <td>28</td> <td></td> <td></td> <td></td> <td>1</td> <td> 1</td> <td>ç ı</td>		• • •	2	28				1	1	ç ı
940         46,551         102         11,270         15         1,158           173         4,553         102         11,270         15         1,158           146         6,550         22         842         2         37           1,258         69,237         100         12,668         5         37           50         1,1295         9         668         6         504           53         1,1295         9         668         6         504           54         1,295         9         22         23         21         23           54         900         16         2,228         22         2         24         24           55         1,165         5         401         14         203         4         4           55         16         1,1787         14         203         4         4           66         2,622         1         11         1         1         1         1           55         12,589         4,1         2,533         10         653         5         5         5         5         5         5         5         5         <				6		1		1	ī	1 8
147         4,555         12         142         2         37           147         4,555         12         142         2         37           1,255         69,137         100         12,969         9         66         -         -           667         1,259         9         66         -         -         -         -           671         1,259         9         66         -         -         -         -           671         1,259         9         5,228         14         2,43         -         -         -           55         1,769         4,1         555         1,1         255         5,2         2         2         2         2         2         2         5,4         - </td <td>175 20,480</td> <td>54 2,301</td> <td>141 5,</td> <td>149 8,</td> <td></td> <td>1,147</td> <td>ī</td> <td>1</td> <td>I</td> <td>•</td>	175 20,480	54 2,301	141 5,	149 8,		1,147	ī	1	I	•
1, 255         69, 137         100         12, 90         9         12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 90         9         50, 12, 12         10         10         1         243         244         210         213         213			20	39		'	1	I	1	•
68         1,299         9 <td></td> <td></td> <td>2</td> <td>362 38 38</td> <td></td> <td>1</td> <td>1</td> <td>1</td> <td>ł</td> <td>1</td>			2	362 38 38		1	1	1	ł	1
50         1,165         5         22         24           55         5         800         16         2,228         2         55           94         5,480         16         2,228         2         55         52         54           95         1,787         14         203         4         24         245         55           95         17,877         14         203         4         44         44           160         2,622         1         14         203         4         44           155         12,534         10         01         6         66         33         33         14,175         54         844         2         19         66         64         13         66         64         66         64         66         64         66         64         66         64         66         64         66         64         66         64         66         64         66         64         66         64         66         64         66         64         66         64         64         64         64         64         64         64         64         64         6			6 T	40K 13,	C 10660	5	1	1	ı	•
55         660         6         45         2         52           94         5,490         16         2,528         14         2,45           375         12,589         41         557         10         653           63         1,787         14         2557         10         653           63         1,787         14         2557         10         653           14         2557         10         64         2         44           15,354         10         61         6         54         54           15,354         10         64         2         1         1         1         1           15,354         10         64         57         6         64         2         19           160         4,417         18         57         6         64         64			12	1	_	45	1 1	1	• 1	
94         5,490         16         2,228         14         245           37         12,569         41         557         10         655           94         2,482         14         15,569         41         1           94         2,682         1         14         245         44           94         2,822         1         211         1         1         1           155         12,524         10         61         6         65         33           155         14,175         54         644         2         19         16         66           313         14,175         54         644         5         16         66           160         4,417         18         57         6         66         66				13		5	ī	1	1	
3/3         1/5         3/4         3/5         4/1         5/5         655           9/3         1/7         5/9         4/1         5/5         4/4         4/4           4/4         2,5/2         1         1         1         1         1         1           1,5/7         5/4         10         6/1         1         1         1         1         1           1,5/7         5/4         10         6/1         6         6/6         5/4         2         19           1,5/7         5/4         6/4         5/7         6         6/6         5/6           1,6/7         5/4         6/4         5/7         6         6/6         5/6	21 2, 394		7	22		1		1	Г	1
40         2,622         1         11         1 </td <td></td> <td>63 1,170</td> <td>दः</td> <td>115 5,</td> <td></td> <td>537</td> <td></td> <td>•</td> <td>1</td> <td>'</td>		63 1,170	दः	115 5,		537		•	1	'
155         12,334         10         01         6         66           313         14,175         54         844         2         19           160         4,417         18         57         6         64			ν R			1	I	I	1	t
313         14,175         54         844         2         19           160         4,417         18         57         6         64		19 248	25 10		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	1 .	1		1	1
160 4,417 18 57 6 64			- ir					1	1,	
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11, 620 65 1, 599 36 399	4,7	35 816	ν.	75 2,	242 1	25	ł	1	1	1
B 057 12	52				55	1	1	1	1	1
Total 7/ 13,000 846,718 1,341 78,793 450 8.814 3.490	490 424 520	1.242 60 481	4 (OK 110) 678	7/2 004 127	100	10.050			6	100

For footnotes, see pages 41-42.

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Table 5. - Tax-exempt organizations whose primary functions are nonbusiness activities, 1343, and which report gross receipts from business, 1943, by type of organization. Number of refures, receipts, and disbursements

(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

				Type of organization	nization an	and subsection	of	section 101		
Receipts and disbursements	Total	Labor prganizs- tions	Agri- cul- tural and horti- cul- tural organi- zations	Literary, scientif- ic, edu- cational, table or- ganiza- tions, hos- tions, hos- tions, funds, etc.	Business leagues, chambers of com- merce, trade, etc.	Local associa- tions of tions of ees civic leagues, social etc.	Social clubs for pleasure or re- creation	Employees benefi- ciary as- sociations	Teachers retire- ment fund associa- tions	United States employees' benefi- clary associa- fions
		(1)	(1)	(9)	(2)	(8)	(6)	(16)	(17)	(19)
Number of returns with gross re- ceipts from business	7/13,609	1,341	450	3,490	1,242	4,026	7/2,994	60	1	9
Gross income and receipts: Dues received from members	125,085	37,973	617	18,175	17,886	10,812	34,963	4,168	1	190
rees, innes, assessmentes, and sim- ilar receipts from members	25,785	8,478	607	3,120	9,727	IL7	2,773	349	I	21
Dues, assessments, per capita tax- es, etc., from affiliated organi- zations	18,215	12,108	48	1,411	2,111	1,119	1,418	ı	1	ł
Urants, gifts, contributions, atc., received Dividends and interest Rents	93,748 26,272 10,053	2,683 1,150 569	780 94 119	77,789 21,882 7,038	3,784 547 418	5,766 1,555 764	2,531 481 1,141	414 382 4	8 7 3	(3) 180 1
Gross receipte from business ac- tivities Other gross income	522,401 25,160	13,111	6,029 220		25,161 846	107,959	80,354 4,213	6,917 422	1 1	812 (3)
Total gross income and re- ceipts	846,718	78,795	8,814	424,320	. 60,481	132,576	127,874	12,656		1,204
Disbursements: Death, sick, and pension benefits to members or their dependents Other benefits to members Dues, assessments, per capits tax-	14,619 28,422	2,818 1,051	24 18	5,179	3,069 *	3,348 22,716	223	2,977	1 1	13 512
de, ever, peru vo allillaveu UT- ganizations foet of mode sold	21,311	17,162	95		769 5 609	1,354	782 596	12,805	11	(3) 56
wages, salaries, and commissions	206,828				Ч	21,031				135
Compensation of officers Interest	15,854 5,834					968	1,749	(2)	1	4 ' '
Taxes Other operating expenses	272,249	1,112 22,299	107 3,137	2,904 157,809	1,130 19,011	1,744 26,605	5,121 41,328	1,952	1 1	5 108
Grants, gifts, contributions, etc., paid	29,135	1,749	324	23,518	680	1,928	922	14	1	(2)
Dividends and other distributions to members, etc. Other disbursements or charges	744 26,629	3 599	94 268	260 18,490	38 411	315 1,899	21 939	13 3,967	3 1	55
Total disbursements	752,220	63,359	7,798	. 382,059	117.52	117,776	117,125	10,496	-	897

(Money figures in thousands of dollars)

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For footnotes, see pages 41-42.

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Teble 6. - Tar-exampt orgunizations whose primary functions are nonbusiness activities and which report gross receipts from husinese, 1943, by type of organization and by erros receipts from business classes: Number of returns, gross receipts from business, and total gross receipts

(Returns, Form 990 for 1943, received in the Bursau through December 31, 1944)

$ \frac{1}{10000000000000000000000000000000000$									Money figures		In thruse	thrusends of dollare	dollare)	the test											
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		_L						-	3500	under	-	\$1 000 1	LIDDET	32	500 upt	161	1 35,0	00 unde	14		00 under	-	\$15,000	under	
				To tel		Und		-	\$1.0	80		\$2.5(	8		\$5.000	-		1 000 0	Ţ		5.000	T	325	8	
		-908 800-																							Cotel
	Type of organization	of					<u> </u>										with	ţ						1	STO BE
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				D685	pts	_		pt8									from bus1- nees	Dege		from I bue1- nees			1		cipto
(1)         (2) <td>Lebor organizations</td> <td>5</td> <td>1,341</td> <td></td> <td>463</td> <td>10,262</td> <td>20</td> <td>245</td> <td>2,017</td> <td>58</td> <td>586</td> <td>7,56</td>	Lebor organizations	5	1,341															463	10,262	20	245	2,017	58	586	7,56
$ \begin{bmatrix} 1 \\ 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, $	gricultural and borticultural prganizetione	(1)	450	6,029		140	23	522	32	23	169							483	755	26	320	632	3	458	5
$ \left[ \begin{array}{cccccccccccccccccccccccccccccccccccc$	1terary, solsntific, educational, and charitable organizations,																								
$ \left( \begin{array}{cccccccccccccccccccccccccccccccccccc$	BERING' LUMMURY LUMP, LUMUS,	(9)	3,490	282,060	424,320	554										6 14,115			16,700	513	2,700	8,812			10,71
	usiness leagues, chambers of commerce, boards of trade, stc. ocal associations of employees,	(2)	1,242			370		879		• - •									3,886	20	623	2,204		1,188	3,65
$\alpha$ (1) $\beta_{12}(3)$ $\beta_{12}($	olvic leagues, social welfare,	(8)	4,026	107,959	132,576	1,729											279	2,066	4,102	209	2,571	4,447		5,052	6,83
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	ocial clubs for pleasurs or recreation	_	7/2,994		127,874	701											319	2,342	4,906		2,934	5,341		5,092	9,49
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	mploysas' beneficiary essocia- tions	(16)	60			81	3	254	4	n	49					_			105	-	2	17	ю	104	17
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	sachers' ratirement fund associations	(17)	1	1	- T	1	1	- 7		1			1				i	1	1		1	1		1	
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	TTDe of orcanization	ton							h Gro													Totel			
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		101		1.10 μα 1. μαε 3		-		pt 8	02						s bus1- ness			Due1- Due1-	р <b>t</b> в			end re- ceipts			
	abor organizetions	E		1,046	3, 297	1	377		6			60	L				0001	1				11.973			
	griculturel and borticultural	-	ЪC	Car		Y		003			0.2											•			
Nunds.       (5)       358       13,003       27,745       326       23,025       33,025       13,032       51,032       62,639       70       66,774       55,521       336       66,100       84,195       2       16,393       21         0 of toyees.       (7)       47       1,490       4,359       25       1,656       4,417       17       2,639       3,756       1       500       6,147       2       7,316       9,146       1       5,243       5         1 (7)       47       1,490       4,359       25       1,757       9,186       7,764       12       8,109       9,184       1       5,243       5         1 (3)       204       7,094       9,720       102       7,740       15,547       16       0,147       2       7,316       9,146       1       5,243       5         0 (1)       204       7,704       21       7,188       7,754       12       8,109       9,780       13       5,243       5       5,246       5       5,243       5       5,246       5       5       5       5       6       5       2       1       5,246       5       5       5       5	iterary, scientific, sducetional, and chariteble organizetious,		3	3		,	2	0								, , ,			1	•	1	1			
0 etc.       (7)       47       1,490       4,359       25       4,417       17       2,453       6,180       8       2,639       3,756       1       500       6,147       2       7,316       9,144       1       5,249       5         Litare,       (8)       204       7,094       9,270       102       7,240       107       7,754       12       8,109       9,780       15,543       27,948       3       5,2476       35         or       (9)       2290       10,254       16,936       189       17,757       9,676       20       7,182       7,764       12       8,109       9,760       13,52,145       3,52,476       35         or       (9)       2290       10,254       16,936       189       17,491       25,521       31       11,067       16       10,475       14,672       5       5,673       7,189       - <td< td=""><td>sospitals, foundstions, funds, stc.</td><td>(9)</td><td>358</td><td></td><td></td><td>326 2</td><td></td><td>,028</td><td>330 51.</td><td></td><td></td><td>148 51,0</td><td></td><td></td><td>0 46,77</td><td>4 55,251</td><td></td><td>68,100</td><td>84,195</td><td></td><td>16,393</td><td>21,882</td><td></td><td></td><td></td></td<>	sospitals, foundstions, funds, stc.	(9)	358			326 2		,028	330 51.			148 51,0			0 46,77	4 55,251		68,100	84,195		16,393	21,882			
Loyees.       Loyees.       Loyees.       Loyees.       Row       7,094       9,2700       102       7,240       101       51       7,757       9,676       20       7,182       7,784       12       8,109       9,7800       135       21,476       35,2476       35,2476       35,24,476       35,24,476       35,24,476       35,24,476       35,24,476       35,24,476       35,24,476       35,25,476       35,24,76       35,24,76       35,24,76       35,24,76       35,24,76       35,24,76       35,24,76       35,24,76       35,24,76       35,24,76       35,24,76       35,24,76       35,24,76       35,24,76       35,24,76       35,24,76       35,27,476       35,27,476       35,27,476       35,27,476       35,27,476       35,27,476       35,27,476       35,27,476       35,27,476       35,27,476       35,27,476       35,27,476       35,27,476       35,27,476       35,27,476       35,27,477       35,21,77       35,21,77       35,21,77       35,21,77       35,21,77       35,21,77       35,21,77       35,21,77       35,21,77       35,21,77       35,21,77       35,21,60       5,9111       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -<	usinass leaguas, chembers of commerce, boards of trade, sto.	(2)	47	1,490			696	417			180	8 2 6									5 249	5.325			
01       204       7,034       9,270       102       7,724       12       6,109       9,780       13       25,476       35,476       35,5417       35,5476       35,5417       35,54166       35,3417       35	ocel sesociations of employees,								_			_													
Off       (9)       2300       10, 354       16, 356       13, 13, 14, 672       5, 5, 673       7, 189       -       -         sociol       (16)       6       251       424       4       350       456       2       212       455       -       1       76       5, 673       7, 189       - <t< td=""><td>sto. Sto.</td><td>(8)</td><td>204</td><td></td><td>9,270</td><td>102</td><td></td><td>141</td><td></td><td></td><td>,676</td><td></td><td></td><td></td><td></td><td></td><td></td><td>26,145</td><td>27,848</td><td></td><td></td><td>32,665</td><td></td><td></td><td></td></t<>	sto. Sto.	(8)	204		9,270	102		141			,676							26,145	27,848			32,665			
(15)     6     251     424     4     350     456     2     212     455     -     -     1     766     3,617     2     5,160     5,911     -     -       (17)     -<	recreation	(6)	290		16,936	189		<u>ر</u> م	511		521					5 14,672					1	'			
	mployees beneficiary associo- tions	( 16 )	6	251		4	350	456		212	455		- <b>,</b>									,			
(19) 1 95 293 1 708 897	eachers' retirement fund essociations	(17)	,		· - 1	,																			
	nited Stetes employees' beneficiary associations	(61)	1				10 0	200				· · ·	1		; ;						i				
	Total		957	1	63	67A A			00				-			PR PR									

For footnotes, sse pages 41-42.

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Tatle 7. - Fax-exempt organizations whose primary functions are nonbusiness activities, and which report gross receipts from business, 1943, by type of organization: Number of returns, number of returns without balance sheets, and for returns with balance sheets by total assets classes: Number of balance sheets and amount of total assets

(keturns, Form 990 for 1943, received in the Eureau through December 31, 1944)

With Error         Total         Under B1,000           of re- returns         of re- with no         Mumber         Munder         B1,000           free turns         with no         Mumber         Mumber         Munder         Munder           from busi- free turns         with no         Mumber         Mumber         Munder         Munder           from busi- free turns         with no         Mumber         Mumber         Munder         Mu           from busi- free turns         steets         B12         138         3,813         17         10           3,450         1,843         1,647         998,688         69         25         38           4,076         2,994         1,679         1,315         146,852         191         79           2,994         1,679         1,315         146,852         191         79           2,994         1,679         1,315         146,852         191         79           60         38         25,522         533         1         74           2,994         1,5679         8,908         86         5,937         74           8/13,600         1,315         146,852         191         76	1-405	-	_		(WC	Money figures	ures 1n	4		of dollars)		1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4							
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$0f$ with gross turns $Minher$ $Minher$ $Minher$ $Minher$ $Minher$ $101$ resc.       recelerate       with no $Minher$ $Minher$ $Minher$ $Minher$ $101$ ress       with no $Minher$ $Minher$ $Minher$ $Minher$ $Minher$ $11$ $11$ $8^{10}$ $8^{10}$ $8^{10}$ $8^{10}$ $8^{10}$ $8^{10}$ $11$ $11$ $8^{10}$ $312$ $132$ $8^{1}$ $3^{2}$ $31$ $10$ $10$ $11$ $11$ $242$ $312$ $1,647$ $998,688$ $69$ $25$ $36$ $11$ $1,342$ $749$ $1,647$ $998,688$ $69$ $25$ $36$ $11$ $1,242$ $749$ $1,647$ $998,688$ $69$ $25$ $36$ $11$ $1,345$ $1,647$ $998,688$ $69$ $25$ $36$ $11$ $1,222$ $1,967$ $1,967$ $1,916$ $10$ $1$ $1$ $11$ $1,923$ <td>tion return</td> <td></td> <td>19</td> <td>Total</td> <td></td> <td></td> <td>000</td> <td>no "Te</td> <td>er er</td> <td>as, UUU under</td> <td><u> </u></td> <td>DUD, UUU</td> <td>3</td> <td>\$15,000</td> <td>2</td> <td>\$25,000</td> <td>2</td> <td>\$50,000</td> <td>8</td>	tion return		19	Total			000	no "Te	er er	as, UUU under	<u> </u>	DUD, UUU	3	\$15,000	2	\$25,000	2	\$50,000	8
Sector Free Africs         Winther Norm         Mount of folol         Mount of folo         Mountof	Jo	SSC				- 7		\$5,000		\$10,000			8	ר, יו	000	\$50,000	0	\$100°	000
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tc (6) $3,450$ 1,843 1,647 998,688 69 25 (7) $1,242$ 749 493 35,509 85 38 (9) $2,994$ 1,579 1,315 146,852 191 79 (16) $60$ 2,994 1,679 1,315 146,852 191 79 (17) $         -$		450	312	138	3, 813	17	10	33	16	26	167	12	140	20	379	13	495	11	734
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	(9)			-	998 <b>,</b> 688	69	25	125	337	108	772	69	849	95	1,866	172	6,307	188 1	13,805
te. (B) $4,026$ $2,964$ $1,062$ $1,315$ $146,852$ $191$ $79$ (16) $60$ $50$ $38$ $22$ $1,315$ $146,852$ $191$ $79$ (17) $         -$	a~ (7)	,242	749	493	35,609	922 9	38	OLL	319	53	385	39	485	54	1,062	43	2,306	31	2,163
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	tc (8)			5	119,231	154	74	186	496	139	1,026	121	1,505	141 8	2,712	144	4,896	12	4,945
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	(6)			6	146,852	191	56	211	568	138	992	86	1,191	110	2,135	133	4,715	115	7,983
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Sub- sec- tion $3100$ $3250,000$ $3250,000$ $1010$ sec- tion $3100,000$ $3250,000$ $31,000,000$ sec- sec- tion $3100,000$ $31,000,000$ sec- sec- number $31,000,000$ $31,000,000$ sec- tion $3000,000$ $31,000,000$ $3100,000$ $31,000,000$ $31,000,000$ $3100,000$ $31,000,000$ $31,000,000$ $101$ $3000$ $31,000,000$ $3100,000$ $31,000,000$ $31,000,000$ $101$ $3000$ $31,000,000$ $3100,000$ $31,000,000$ $31,000,000$ $101$ $3000$ $31,000,000,00$ $31,000,000$ $31,000,000,00$ $31,000,000,00$ $31,000,000,00,00,00,00,00,00,00,00,00,00,$	8/		808 8/			537		8/ 695	1.889 8	8/ 478	3.455	350	4.306	435 8	8.439	5351 1	19.076	8/428 3	30.499
sec- tion $3100, 000$ $3250, 000$ $31000, 000$ tion       under       under       under $under       under       undr       undr       un$				11	tet	urns wit	н		ts by total	tal assets	ets classes	H I	Continued			11	11		
tion under volumer $\frac{1}{8250,000}$ $\frac{3500,000}{1000,000}$ $\frac{31,000,000}{11,000,000}$ $\frac{31,000,000}{101}$ $\frac{31,000,000}{100}$ $3$		\$100,000		3250,0	Γ	\$500,0	KO.		1	1.5	000	\$10,000,000	000	\$50,000,000	-		000		
sec-Number	tion	under 3250.000		ander 3500 Ot	 00	31,000	000	under #5 000		under #10 000	000	under \$50 000 000	000	under 3100.000 000		and over	<b>3</b>		
ULUIance anceance anceance anceance anceance ance $(1)$ $8/9$ $1,364$ $4$ $1,631$ $5$ $3,427$ $(1)$ $8/9$ $1,364$ $4$ $1,631$ $5$ $3,427$ $(1)$ $3$ $431$ $2$ $716$ $1$ $650$ $(6)$ $297$ $49,672$ $165$ $59,155$ $159$ $111,660$ $(7)$ $29$ $49,672$ $165$ $59,155$ $159$ $111,660$ $(7)$ $29$ $49,672$ $165$ $59,155$ $159$ $111,660$ $(7)$ $29$ $49,672$ $165$ $59,155$ $159$ $111,660$ $(7)$ $29$ $49,672$ $165$ $59,155$ $95,957$ $(9)$ $167$ $26,393$ $82$ $29,430$ $43$ $29,681$ $(16)$ $3$ $449$ $1$ $404$ $1$ $580$ $(17)$ $      -$	sec- Numb			-	+410	-	+ 4100	Number	4	Number   Amount	1	Number	ţ	Number		Number	åmottet.		
		4 0				4 0	_	ance ance		ance sheets									
(1)       3       431       2       716       1       650         (6)       297       49,672       165       59,155       159       111,660         (7)       29       4,289       15       5,181       8       5,133         (8)       49       8,084       31       10,895       9       5,937         (9)       167       26,393       82       29,430       43       29,681         (16)       3       449       1       404       1       580         (17)       -       -       -       -       -       -       -         (17)       1       126       -       -       -       -       -       -         (19)       1       126       -       -       -       -       -       -       -       -	(1)	6			631	5		9	15,434	5	17,972	1		1		1	. (		
(6)       297       49,672       165       59,155       159       111,660         (7)       29       4,289       15       5,181       8       5,133         (8)       49       8,084       31       10,895       9       5,337         (9)       167       26,333       82       29,430       43       29,681         (16)       3       449       1       404       1       580         (17)       -       -       -       -       -       -       -         (19)       1       126       -       -       -       -       -       -       -         (17)       -       1       126       -       <		- 60	431	2	716		650	1	1			i	1		1	1	Ľ	J.	
(6)       297       49,672       165       59,155       159       111,660         (7)       29       4,289       15       5,181       8       5,133         (8)       49       8,084       31       10,895       9       5,937         (9)       167       26,333       82       29,430       43       29,681         (16)       3       449       1       404       1       580         (17)       -       -       -       -       -       -       -         (19)       1       156       -       -       -       -       -       -       -         (17)       -       1       156       -       <		,		2					•					_			-		
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(1)       23       4,603       13       3,101       0       3,103         etc.       (8)       49       8,084       31       10,895       9       5,937         (9)       167       26,333       82       29,430       43       29,681         (1       3       449       1       404       1       580         (17)       -       -       -       -       -       -       -         (19)       1       126       -       -       -       -       -       -         (19)       1       126       -       -       -       -       -       -       -       -			000		101 3	c	221 3		200 0		ر م						No. SI		
etc. (8) 49 8,084 31 10,895 9 5,937 (9) 167 26,393 82 29,430 43 29,681 (16) 3 449 1 404 1 580 (17)			607	c1	101 60	0	cc1 .c	<del>,</del>	170 0	-	0,90,0	I				-	I		
(9)         167         26,393         82         29,430         43         29,681           1-         (16)         3         449         1         404         1         580           -         -         -         -         -         -         -         -         -           (17)         1         126         -         -         -         -         -         -	tc.		084	31	10,895	<u></u> б	5,937	14	31,996	1	1	ю	46,665	1	1	ī	i		
1- (16) 3 449 1 404 1 580 			393	82	29.430	_	29.681	27	43,684	1	1	1	1	ī	1		١		
retirement fund associ- (12)		_	011		NO.							-			1		ľ		
States employees' benefited in the second states employees' benefited in the second state is a second state in the second state is a second state in the second state in the second state in the second state is a second state in the second st		 0	5 <b>77</b>		<b>1</b> 0 <b>1</b>	-	000	1	1	1	1		110.11	,	,		1		
associations (19) 1 126 -			1	1	1	I	I	1	I	1	i	ì	1	1	t	1	1		
		-	126				-		-+	-	6,887	1	-		-	-	1		
Total 8/ 558 90,808 300 107,412 226 157,069 21	8	558	808		107,412	226 1	57,069	219 4	447,368	29 2	201,136	101	139,461			1 15	54,371		

For footnotes, see pages 41-42.

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Table 8. - Tax-exempt organizations whose primary functions are nonbusiness ectivities and which report gross receipts from business, for which a complete belance sheet, 1945, is tabulated, 9/ by type of organization: Number of returns, assets, liabilities, receipts, and disbursements

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(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

		(Money :	figures ;	Ln thousands	of dollars	)				
· · · · · · · · · · · · · · · · · · ·						on and subs	ection of	section 10	)1	
Assets, liabilities, receipt and disbursements	Total	Labor organisa- tions		Literary, scientific, educational, and churi- table organ- izations, hospitals, foundations, foundations,	of com- merce, boards of trade,	Local associa- tions of employees, civic leagues, social welfare, etc.	Social clube · for pleesure or re- creation	Employees' benefi- ciary es- sociations	Teachers' retire- ment fund associa- tions	United States employees' benefi- ciary associa- tions
	-	(1)	(1)	(6)	7)	(8)	(9)	(16)	(17)	(19)
Number of returns for which a complete balance sheet is tabulated 9/:	2,963	59	20	1,744	194	F 37	805	8	_	2
Assets: Cash Notes and accounts receivable Inventories Loans and investments (excluding real	98,229 40,624 14,808	9,713 3,496 130	308 145 72	51,411 27,16 2,768	6,950 1,509 251	18,081 2,741 2,970	11,114 5,525 5,605	427 193 3	-	226 9
estate) Capital assets—land, buildings, and equipment Other real estate Other assets	550,562 541,363 17,199 51,163	20,608 5,931 369 446	1,212 289 27 33	421,896 405,490 14,016 42,028	15,913 5,658 192 1.820	01,790 25,818 191 2,911	12,712 97,912 2,384 3.595	11,173 258 19 331	-	6,768 8 1
Total essets	1,313,949	40,693	2,086	854, 24	32,294	112,992	156,844	12,404		7,013
Liabilities: Accounts payable Notes, loans, bonds, and mortgages Other liabilities Reserves (not depreciation reserves) Capital stock or memberships Surplus and undivided profits Net worth - not segregated Less eurplue deficit	22,980 125,275 100,607 228,276 145,356 240,189 467,603 17,338	490 1,135 891 8,980 6,061 4,721 19,883 1,467	62 47 112 485 438 939 5	11,492 66,563 7.,507 190,449 1.03,445 1.41,739 3.0,144 18,740	3,483	5,546 19,768 10,870 8,060 2,577 34,766 32,474 1,070	4,457 36,904 11,429 4,167 24,516 45,391 12,436 2,556	40 1 1,219 10,025 114 446 559	-	9 22 66 299 6,617
Total liebilities	1,313,949	40,693	2,085	нс 9, 114	32,094	112,992	136,844	18,404	-	7.013
Oross income and receipte; Dues, received from members Fees, fines, assessments, and similar receipts from members Dues, assessments, per capita taxes, etc., from sfillated organizations	59,924 10,075 9,242		159 472 1	1 at	8,799 2,422 277	5,532 1 5 273	23,642 1,560 1,114	1,044 294	-	175 21
Grants, gifts, contributions, etc., received Dividends and interset Rents Gross receipts from businees ac-	55,477 17,760 5,981	519 548 291	227 17 3	4), 160 14,825 , 5	2,725 432 355	4,203 1,233 793	1,719 209 745	24 333		(3) 1 <b>79</b> 1
tivities Other gross income	363,970 16,145	8,45- 2,128	2,321	м, экэ 5,579	15,540 400	94,514 2,589	52,399 2,406	3,926	-	803
Total gross income and receipts	538,580	31,123	3,229	1.63,12.9	30.951	99,492	85,794	5.683		1.179
Disbursements; Death, sick, and pension bensfits to members or their dependents Other bensfits to members Dues, assessments, per capita taxes, etc., psid to affiliated organiza- tions	10,555 20,993	1,232 255	19		· ! 	:	55 87	2,287 146	-	512
Cost of goods sold Wages, salaries, and commissions Compensation of officers Interest Taxes Other operating expenses Other, gifts, contributions, etc.,	3,865 86,807 134,596 5,315 4,044 7,601 168,923	н у с Эк 1957 29480 27 45 45 45 45 45	737 827 78 1 28		178 4,934 9,520 1,228 62 675 9,154	149 14,729 14,573 749 0,117 14,475	311 20,871 22,712 297 1,162 3,404 27,276	142 258 22 		(5) 56 134 10 5 101
paid Dividends and other distributions to members, etc.	14,880 533	114	202 34		273	45× 214	407 7	-	-	-
Other disbursements or charges	17,982	1	28		159		470	332	-	51-
Total disbursements	475,435	<.21 <sup>+</sup>	2,940	4. Y	25,217	1-1-6	77,059	3.475	-	875

For footnotes, see pages 41-42.

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# Tables 9 - 13, Tax-exempt organizations whose primary functions are business activities

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A11	returns:	•
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9.	Total gross income and receipts by States and by type of	
	organization	24-25
10.	Receipts and disbursements by type of organization	28
11.	Total gross income and receipts by type of organization	
	and by total gross income and receipts classes	2728
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	classes	29-30
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	lected balance sheets by type of organization	31

Table 9. - Tax-exempt organizations whose primury functions are business activities, 1443, by States and Territories and by type of organization; Number of returns and anount of total gross income and recepts

(Returns, form JJO for 1943, received in the Bureau through December 31, 1944)

_
dollars
J0
thousands
i I
figures
(Money

ł	1		- 24 -	ł
	ice ations	Total Froas Income and receipts	194 194 194 194 194 103 103 103 103 103 103 103 103	28,364
	Wutual Wutual organizations (not mile or marine)	(11) Num- ber ber of re- turns	۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲ ۲	1.459
	ations ewhere ied	Totil grose income and re- ceipta	1,112 1,112 1,112 1,112 1,112 1,112 1,112 1,125 1,125 1,125 1,125 1,125 1,125 1,235 1,	54,144
	Mutual Mutual not gaswhere classified	Num- ber of turns	៹ ៹៷៹៙៷៹៹៙៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹៹	1,017
	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	D) Total Zross income and re- ceipts	(3) (3) (3) (3) (3) (3) (3) (3)	571
	Mutual telephone companies	Num- ber of re- turns turns		406
	Mutual ditch or irrigueion companies	0 Pross income and re- ceipts	2.4 1. 2.4 1.	6,087
	Mutual ditch or irriguio companies	Num- ber af re- turns	141490 141490 141490 11100 14140 11100 14140 11100 14140 11100 11000 1100 1000 1000000	785
1	lent nce	0) Total gross income and re- ceipts	(0) 1,100 1,10	4,273
section 101	Local Local life insurace associ- àtione	Num- ber of turns	า เวลาสุขา เวลา พากรุการ เลือบ สุขาราย (การการการการการการการการการการการการการก	176
		5) Total gross income re- re- ceipts	1, 656 1, 656 2, 657 2, 657 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	19,288
subsection of	Cenetery companies	Mum- ber of re- turns		1,168
tion and	Cooperative Danks except tross organ- ized in fissachusetts and credit unions (not Federal)	Totil Totil income income receipts	118 46 10 10 10 10 10 10 10 10 10 10	8,484
organization und	Cooperative Cooperative those organ- ized in Assachusett and credit runions (not Federal)	Num- ber of re- turns	2.4.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	3,458
Type of o	ers anks	) Totil gross income receipts	150 10,704 1,700 1,700 1,700 1,700 1,700 1,700 1,700 1,700 1,700 1,0000 1,0000 1,0000 1,0000 1,00000000	170,344
	Building and Doan or savin and loan asso ations (not teleral), and cooperative b organzed in organzed in	Number of re- turns	៰៶៸៰៙៓៷៓៷ៜ៱៹៷៷ៜៜ៓៓៓៓៹ឨឨ៹ៜ៹៓៹៹ៜឨឨឨឨ៓៹៹៹៹ឨឨ៹៹៹៹៹៹៹៹៹៹	3,461
	ance tment	Total Fross in- come re- re- ceipts		877
	banks Life Insur depar	turns	111104111010111111111111111111111111111	28
	Jue	2) Total Fross income and Fecerpts	37, 721 4, 610 5, 536 1, 506 1, 50	445,220
	departmut Jeparturgs	Num- Der Der re- turns	, , , , , , , , , , , , , , , , , , ,	322
	tal	Total gross income receipts	14,475 14,475 14,475 14,475 14,475 14,457 14,457 14,457 14,457 14,457 15,255 15,255 11,255	3,206,572
	Total	Number of returns	1, 265 1, 265 1, 255 1, 255	24,045
	States and Territories		Alabums Arizona Colorado Colorado Colorado Colorado Connecticut Platari Portda Peorgia Peorgia Fortuciy Ildaho Ildaho Contuciy Contuciy Contuciy Contuciy Contuciy Contuciy Contuciy Contuciy Contuciy Matha Kathada Mortana Nerrask	Total

For footnotee, see pages 41-42.

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Table 9. - Tax-exempt organizations whose primary functions are business activitie , TaN', or States and Perritories and by type of organization: Number of returns and anoun, of total gross income and receipts - Concluded

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(Returns, Form 940 for 1445, received in the Bureau through December 31, 1441)

# (Money figures in thousands of dollars)

$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$				Famer's	r's cooper	tive mu	copertive mirketing and	purcl	pe of or asing or	organization organizations	pur	subsection	of sectic	- 101 -	Concluded	P					-			ĺ	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	States and Territories	10 te	4	Marke Llso purch:		Varket (exclu		Auroh	ing tively)	Type ( activi not stated	164	Crəp financ orani	e o	Holding compari for oth tax-exe orsaniz tions	្រុ ខេត្ត ពេក ខេត្ត ពេក ខេត្ត	Federa credit unions		Federu sıving And lo issoci	a tr tions	Mationu fum lo associa	L an tions	Product credit associa	ton	Federal inter- mediate credit bunks, Federal land bunks, bu of cooperative production cre corporations,	Federal Inter- medite credit burks, Federal Lund burks, burks of coopertives, production credit corporations, etc
		C	()	5	()	(77)	-	(1	(7)		(7	(13		(14)		(15)		(15		(15)		(15)		(15)	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		Num- ber of re- turns	Totul gross income and receipts	Num- ber of re- turns	Total Fross income and receipts		a)		د نه 00 ت	Num- ber of re-	Total gross income ind receipts	en			60 10		Total Eross Income and re- ceipte		e g		60 m	2		hum- ber of turns turns	Tot:u grose income ind receipts
14 2 <sub>3</sub> 754 4 1 <sub>4</sub> 559 5 552 4 375 5 141 - 2 2 6 10 5 8 256 14 3	the constant of the constant o	86 25 25 25 25 25 25 25 25 25 25 25 25 25	11, 640 11, 640 11, 640 12, 750 13, 750 13, 750 13, 750 13, 750 13, 750 13, 750 13, 750 14, 750 14, 750 14, 750 14, 750 14, 750 14, 750 15, 750 14, 750 15,		7, 182 17, 182 17, 182 17, 182 17, 182 17, 183 17, 183 17, 183 18, 175 18, 175 18, 175 19, 124 19, 124 19, 124 17, 580 17, 580 12, 580		1,194 1,194 1,25,625 1,719 1,746 1,746 1,771 15,525 10,489 10,489 10,489 10,489 10,489 10,489 10,489 10,489 10,489 11,210 12,127 11,210	<u>8.8946.999.14468885.29640536656.94.158688.64</u>		๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛๛	1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,		1.20 1.20	40,77,77,17,17,22,25,60,49,25,57,47,5,10,47,00,25,00,40,40,40,40,40,40,40,40,40,40,40,40,	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	19 19 19 19 19 19 19 19 19 19		71 8238 488 4 6 8 9 8 9 8 9 8 7 8 7 8 7 8 7 8 9 8 9 8 9	824 511,007 531,100 531,1007 1,400 11,400 11,400 11,400 11,214 532 535 535 535 535 535 535 535 535 535	8. 1977 8. 1977 8. 1971 - 1987 1977 - 1977 - 1977 1977 - 1977 - 1977 1977 - 1977 - 1977 1977 -	78 78 78 78 78 78 78 78 78 78	๛งรู้ดับการให้ เพื่อมีหีรีตกอ เตมีรีมีเมื่อยรงก <b>ะวิจริรัตอี</b> เมื่อตพีตผมมีตรด้	201 201 212 214 214 214 214 214 214 215 215 215 215 215 215 214 217 214 214 214 215 214 215 214 214 215 214 215 214 215 214 217 214 217 214 217 214 217 214 217 214 217 214 217 214 217 214 217 217 217 217 217 217 217 217 217 217		6,712 19,067 19,064 19,064 19,084 19,
	omin£ ™	Id	2,758	4	1,659	ŝ	502	4		ŝ	141	t	1	~		10	Q.	0		en l	83		8	'	1

For footnotes, see pages 41-42.

Table 10. - Tax-exempt organizations whose primary functions are business activities, 1945, by type of organization: Number of r turns, receipts, and diabursements

(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

(Woney figures in thousands of dollars)

		Mitual sav-	5.8.V-	Building					r Failog 1	1	Type of	Tranier interes in encourance of organization of section 10, Type of organization and subsection of section 10, Thermers' concretive marketing and	tion and subsection of section 101. Farmers' convertive marketing and	tion of sec	tion 101							15	Federal
Receipts and disbursements	Total	ings bar Savings depart- ment	banks Life Lin- t- de- part- ment		n Cooper- d Bative d Bative those crospt those organ- ized Massa- nutons (not Federal)	Ceme- tary compa- nias	Local benav- olant inur- ance associ- ations	Mutual ditoh M titon p titon p titon p nise	Mutual 1 tele- thore n phone n tres f	Mutual W organ- iza- iza- iza- a ticns a not a hare ( c class- fied o o	Mutual Incur- ance organ- tices (not ilife or marine)	Total	purchasing Marketing also purchasing	organizati Marketing (svolu- sively)	chasing citu- ely)	Type of activity not stated	Crop f1- f1- f1- f1- f1- f1- f1- f1- f1- f1-	Holding compa- nias for for other exempt us tlans tlans	Fed- F eral 23 credit 1 wnlons a	Federal N savings a and loan associ- a atione atione	Nation-PRara t al fara t loan assoit a ations a	It manual for the second second to be associated to be associated to be associated to be associated to associated to the second	inter- inter- andit Pederal Pank banks, banks, banks, tire, tire, of co- of co- produo- tire, tions afor afore, afor afor afor afor afor afore, afor afore, afor afor afor afore, afor
		(2)	(2)	(4)	(4)	(5)	(10)	(01)	(10)	(10)	(11)	(32)	(32)	(32)	(32)	(22)	(33)	(97)	(15)	(31)	(15)	(31)	(31)
Mumber of returns	24,045	322		28 3,461	1 3,458	1,186	176	765	406	1, 117	1,459	4,397	1,790	1,167	946	494	27	934	3_092	1,301	1_498	498	18
Gross income and receipts; Dues received from members	12,740			74 4 PESB	8 197	140	1,618	286	225	724	2,007	1,611	472	499	ls	625	ю	540	56	361	18	25	6
rees, illes, mesessenence, mun similar receipts from members Dues, assasments, per capita	28,114			2 393	3 185	94	549	3 783	80	1,663	136,81	1,608	880	451	36	241	12	231	123	178	80	240	1
taxes, stc., from affiliated organizations	2,269			- 41	1	19	13	285	13	50	598	668	67	51	665	117	i	330	5	64	I	-	ŀ
uraute, guite, concrioutions, atc., received Dividenda and interest Rents	5,372 349,959 53,809	289,079		- 17,515 - 12,618	3 91 5 2,375 8 2,375	1,188 3,368	17 141 31	38 39	10 4 8	36 107 36	62 884 119	464 3,912 813	182 1,265 339	248 1,565 197	1 919 85	34 62 192	(3) 1,091 8	2,883 1,136 4,477	1,166 12	33 9,643 3,178	-28 2,854 2	33 2,758	<b>51</b> 2 13,945 <b>31</b> 6
Gross receipts from businese activities Other gross income	2,607,126 147,183	5 8,888 5 115,360	88 712 50 22	2 123,530	5,376 244	13,600	1,821 84	1,536	172 15	50,433 1,⊍8€	4,912	2,214,336 10,361	1,113,081 4,038	707,938 2,461	316,899 3,030	74,418	288		3,519 19	95,467 1,496	5,567	10,573	55,889 9,497
Total gross income and re-	3,206,572	445,220	0 877	7 170,344	4 8,484	19,288	4,273	6,087	571	54,144	28,364	2,233,904	1,120,323	713,411	323,650	76,520	1,447	15,221	5,031 1	110,357	606 *8	14,092	79,959
-Joureemante; Destb, sick, and pension bene- fist to mombers or their do- pendants deminer to members does desenants, per capita	2,410 14,312	2 2,815	6 15 5 (3)	2°3	3 12 42	5.1	1,504 51	(3)	(3)	10	793 11,794	11	( 1		11	11	11	10	(M )	(3)	(3)	11	F I
taxes, etc., paid to affili- ated organizations Cost of goods sold	4,316	124		1 661 - 78	1 199 8 1	3	6 327	148 46		13, 198	269	2,527 10/1 848.707	1,225 10/956 658	10/563 335	757 10/282 625	54 10/46 080	1	57	117	28 8	(3)	(3)	1
Wages, ealaries, and commissions Compensation of officers	·				1,37 75			1,157	205	8,134 417	2,424	3,166	50,046 1,287	28,915 1,189	12,074	4,341	177 82	2,186 2,186	981 786	6,422 9,017	1,467 2,279	2,684	5,759 790
Taxes Taxes Other operating expenses	84, 146 44, 514 250, 645	11,954 20,081 5 45,549		21 2,038 11 5,662 87 25,516		158 439 4,213	352 352	247 107 2,972	50 162	8,099 1,429 13,160	2,957	74	1,745 3,873 55,924	2,096 7,409 46,922	632 917 9,288	256 256	321 15 1 <b>41</b>	1,127 940 4,251	45 29 8 <b>55</b>	1,297 2,822 16,318	45 21 1,341	2,971 21 2,569	51,060 64 10,937
uranie, girte, contributions, stc., paid Dividends (not patronage) and	5,643	5 724		1 605	5 56	125	25	24	Ń	472	82	540			203	12	(2)	552	10	405	9	12	(3)
other distributions to members, etc. Patronage dividends or refunds	275,237	131,018	8 159	59 76,281	2,932	34	(2)	16	Л	836	455	B,021	3,208	3,521	750	541	153	176	1,661	49,967	489	224	2,815
peid or credited Other disburssments or charges	109,625 217,660	0 162 484		- 93. 15,746	6 828	-	141	184	- 22	2.201	2,756	109,62 <b>5</b> 8,658	37,381 3,500	45,416 2,472	11,265	15,562 1,129	46 -	483	550	-	2,607	5,086	- 6,518
Totel disburgements	3,089,071	1410,155	53 461		1 7,734	15,616	3,609	5,085	500	48,411	23,408	2,211,854	1,114,973	701,966	320 <b>, 50</b> 8	74,406	972	11.445	5.022	96, 548	8.254	14,159	77,940
Port Contract of the																							

For footnotes, see pages 41-42.

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Table 11. - Tax-exempt organizations whose primary functions are businese act withes, 1943, by type of organization and by total gross income and receipts

(Heturns, Form 990 for 1943, received in the Bureau through December 31, 1944)

	Sub-							Total	I Kross		income and receipts classes	sipts ci	45863	000 0.0		216	action of
	tion		Total	Under	\$500	\$500 under \$1.000	nder.	\$1,000 under \$2,500	under	\$5,000	under	\$5,000 under \$10,000		\$10,000 under \$15,000	under	\$25,000	\$25,000 WINE
Type of organization	of Bec- tion 101	Number of re-	Amount	Number of re- turns	Amount	Number of re- turns	Amount of	Number of re- turns	Amount	Number of re- turns	Amount of	Mumber of re- turns	Amount	Number of re- turns	Amount	of re- turns	Amount
Mutuel sevings benks - sevings denertment	<u>ج</u>	322	445,220	~	(3)	I	1	5	ы	3	3	-	5	3	39	8	51
ngs banks - life in- cartment	(2)	28	877	1	1	1	1		1	-11	4	3	24	2	16	εu	<b>3</b> 6
r savings and (not Federal),																	
	(4)	3,461	170,344	51	13	54	41	162	280	318	1,191	527	3,880	384	4,751	523	10,208
Cooperative banks except those organ- ized in Massachusetts and credit unions (not Fedaral) (cemanierv companies)	(2)	3,458 1,188	8,484 19,288	1,564 335	332	557 113	401 81	667 160	1,054 259	291 133	1,029	195 125	1,385 867	78	996 966	89.89	1,140 1,602
ife insurance rigation companies	000			11	20 C	9 101	8 74	26 169	44 276 83	34 108 32	121 572 116	31 109 16	220 768 101	21 40 9	252 483 114	501	266 555 16
Mutual telephone companies Mutual organizations not elsewhere	(01)	406	1/c	48	1	37	26	87	142	50	181	3	387	31	391	52	1,406
rance organizations (not	E (1			45	10	37	26	136	238	164	604	282	2,133	202	2,493	217	4,213
tive marketing and nizations, total murchasing	(12) (12)		2,2	~~~~~	43		65		146		34	119	851 136 360	90 112 02	1,094	132 31	2,661 607 844
Marketing (exclusively) Purchasing (exclusively)	223		3 7	76 84	17	35	26 26	34 20 20	3 4 1 3 5	82 62 63 55 55 55 55 55 55	28 28 01	5 67 67 7 67 67	151 204	212	210		
Type of activity not stated Crop financing organizations	<u>5</u>	27	1,447		- 1-	~			3		16	~	13		27		
Holding companies for other tax- exempt organizations Federal credit unions	(14) (15)			1,34	63	57 652	44 468	219 641	393 1,011	234	846 941 88	178 120 103	1,218 833 770	-	506 358 1,276	7	
Federal savings and loan associations National farm loan associations Production credit associations			110,357 8,909 14,092	4 Q 10	26 (3)	157	127	41	70	<del></del>	1,122		2,156		908 110,11	3 72 1 166	3,325
Federal intermediate credit banks, Federal land banke, banks of co- operatives, production credit						1	1	1				١	I	1	-	 	
corporations, etc.	e l	+	6 1	00	000		005	120 0	1 546	090 6	7 426	061.2	15.779	1.271	15,658	a 1,635	5 32,085

For footnotes, see pages 41-42.

- 27 -

- Lax-event rrganization whose primary functions are business activities, 1943, or type of organization and by total gross income and receipts classes: Number of returns and amount of úctal gross income and receipts - Consluded Taule 11.

1 1 I. 393,658 5,248 1.1 ŧ. 1.1 1,186,000 I ł. 62,765 216,062 907,173 331,266 177,001 Amount \$5,000,000 and over 80 12912 9 of re-57 Number turna 539, 395 287, 883 L,044 32,468 4,208 6,763 ÷ 13,894 1 1 ł 196,382 22,662 15,315 164,291 \$1,000,000 under Amount \$5,000,000 2 269 153 85 18 18 ŝ 76 4 1 I. с. 1 Number of returns 2,179 28,204 1,099 12,082 519 72,963 29,884 8,205 642 18,246 527 288,514 177,462 otal gross income and receipts classes - Concluded 00,000 under 3250,000 under 3500,000 under Amount \$1,000,000 of re-41 I 26 1.60 Ч 1 I 2 420 257 105 46 12 Ч I. 20 Number turns 325 1,931 1,250 21,631 284 920 2,309 27,504 14,911 1,731 22,767 298 256,009 L56,487 57,107 300 20,228 Amount \$500.000 (Money figures in thousands of dollars) 724 159 159 42 1 ŝ 60 4 63 1 63 9 2 5 1 0 **H** Number of returns 1,089 1,577 1,339 105 112 4,769 20,336 15,814 37,493 34,198 594 11,013 240 43,912 476 83,599 697 174 .74,233 r Amount \$100,000 under \$250,000 1,058 481 229 9 1 225 244 104 5 10 Number of re-65 2 288 32 1 8 8 141 turns 14,110 6,253 265 15,895 21,608 29,343 787 3,407 7,622 11,936 1,744 432 2,278 509 145 20 184 48,194 Amount under \$100.000 \$50,000 26 5 303 7 648 213 161 192 192 82 415 11 287 117 4 58 of re-32 2 Number turns 9,533 1,821 5,811 7,673 8,622 4,279 4,202 2,224 110 1,606 324 1,004 2,686 528 956 15,208 35 68 507 278 22,973 \$25,000 under Amount 350,000 640 202 1113 1113 1113 1111 84 O 262 54 169 8 31 203 of re-13247 Number turns (15)tion ticn Secsec-(4) (14) (15) (15) (15) (15) 3 (4) (01) (01) (10) (10) (11) (12)3 Sub-0 Ъ, mutual ditch or irrigation companies Federal savings and loan associations loan associations (not Federal), and Lutual insurance organizations (not Kutual organizations not elsewhere Farmers' cooperative marketing and Federal intermediate credit banks, Cooperative banks except those orkutual savings banks - life insur-- savings de-Federal land banks, banks of co-Building and loan or savings and purchasing organizations, total Marketing also purchasing Holding companies for other tax-National farm loan associations cooperative banks organized in Local benevolent life insurance Production credit associations operatives, production credit Type of activity not stated ganized in Massachusetts and Type of organization Crop financing organizations credit unions (not Federal) Furchasing (exclusively) wutual telephone companies Marketing (exclusively) exempt organizations Federal credit unions wutual savings banks corporations, etc. Cemetery companies ance department life or marine) **Kassachusetts** associations classified partment

(Heturns, Form 990 for 1945, received in the Bureau through Lecember 31, 1944)

744,909

366

352, C15

515

329,983

939

294,864

1,852

141,176

1,979

79,743

2,215

Total

Table 12. - Tax-exempt organizetions whose primary functions are business activities, 1943, by type of organizations. Number of returns, number of returns without talance sheets, and for returns with balance sheets by total assets classes; Number of returns and amount of total assets

(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

	50.6-1		Mundari		(Mona	(Monay figures	듺	thousands of	f dollars)	(6					ie.			
		Totol	100 JU					RECUTION PA	Neturns With Dalance sheets by	Lance an	eats by	total assets	ଧ୍ୟ	C] ASSE				
	tion	number	turns	Tot	tal	Under \$1	\$1.000	000,1\$		\$5,000		\$10,000		\$15,000	\$2	\$25,000	\$50	\$50,000
Type of organization		of re-	with no				-	₿5,000		\$10,000		\$15,000		\$25,000		under \$50,000	ander 100.0	bloo. On
	sec- tion	turns	balance sheets	of	Amount		Amount		Amount	_	ount o	Number of Amount	en N	er Amount	N O	Amount	Env o	Amount
	TOT	Ţ	T	Burnaa		returns	-	returns	rei	returns	ret	returns	returns	811	returns	8	returns	
Mutual savings banks – savings department	(6)	200	5	600	0 200 DE4			,										
Mutual savings banks - life	2	2220	3	777	+	1	I		4	<u>~</u>	52	1	1	1				1 81
insurance department	(2)	28	3	25	2,633	1	,	1	1	1	- 0	1	-,		1a1	12 444		213
Building and loan or savings and loan associations (not Federal)										1				4				
and cooperative banks organized							~											
in Massachusetts	(4)	3,461	1,198	2,263	2,219,818	Ч	(3)	3	11	10	70	18]	220	36	736 10	105 3.965	5 225	16.798
Cooperative banks except those												_				<u> </u>		
credit unions (not Federal)	(4)	3.458	1 805	1 653	95 246	av	102	220	010	510						_		
Cemetery companies	(s)	1,188		515	138.051	54	22	53	125		303	5 B2	541 (24)		0,948 252 928 54	52 9,505 54 1 959	5 159	11,080
Local benevolent life insurance													1					
associations	(10)	176	147	29	4,691	5	(3)	9	19	2	38	4	50	4	86	1	ہم 	129
MULTAL OF ITTIGATION	101	100			100 11			(		,			_			_		
companies Wrtnal telanhone companies		904	700	104 12	TOZ		n u	D C	12	6	29	<del>.</del>	102	00	108	10 390	н —	968
Mutual organizations not elsewhere	(AT)	8	2	Tr	677	11	n	2	57	0	94		C 2		36	1	, 	'
clastfied	(10)	1,017	370	647	301,321	4	-1	ŝ	17	6	48	æ	66		161	13 423	22	1 584
Mutual insurance organizations (not	į											_				_		
tile or marine)		1,459	1,160	662	28,939	6	4	45	137	45	350	27	345	24	473 6	68 2,504	44	3,052
rarmers' cooperative marketing and	101/	COE V	004	0000				001	0	000						_		
Purchashig Organizations, total Marketing also murchasing	(12)	1.790	412 412	378	216 429	1.0	0 0	97T	548	1221	933	166 2,	2,104	401 8,(	8,021 811 7 555		9 601	
Marketing (exclusively)	(12)	1,167	520	647	187.237	30	12	52	146	37	276		455			128 4 658		7 827
Purchasing (exclusively)	(12)	946	302	644	70,479	14	9	22	61	36	287		766					
Type of activity not stated	(12)	494	254	240	14,893	15	S	28	70	15	110	16	205			_		
Urop Ilmancing organizations Holding commanies for other tay-	(cT)	12	14	cT	TEV. CT	•	1	1	1	1	1	1	1	1	1	1	, 	•
exempt organizations	(14)	934	442	492	85.046	9	3	25	75	36	246	35	444	74 7.	1.508	7 4.139		6.879
	(15)	3,092	947	2,145	91,547	52	30		1,074	362 2.	637	_	3,113					
Federal savings and loan			000															
associations Notional from 7 and and attack		T00" T	926	TAA	1,671,656	1.	1	1	1		1	_	•					_
Preduction credit associations	(12)	498	32	466	206,117	0 4	4 0	<b>7</b>	BIC	1 0.1	- Tc fT	1 20T	1,040	202 4°(	1,041 250	9,45	302	21,677
Federal intermediate credit banks,	ļ						2							1	2			8
cooperatives, production credit cornorations str	(315)	18	0	Ъ	1 645 479				ſ					<b>~</b>				
			ľ	2	3/ 5.02.067		-		+-	-	 				-			
Total	1	24,045	513.6	14,130 1	15,397,590	284	138	1,081 3	3,112 1	1,066 7,	7,863	856 10,611		1,337 26,523		2,069 74,825		1,795 127,154

. i , îr⊓t∩s, see pages 41-42.

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Table 12. - Tax-exempt organizations whose primary functions are business activities, 1943, by type of organization: Number of returns, number of returns without balance sheats, and for returns with balance sheats by total assets by total assets - Concluded

(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

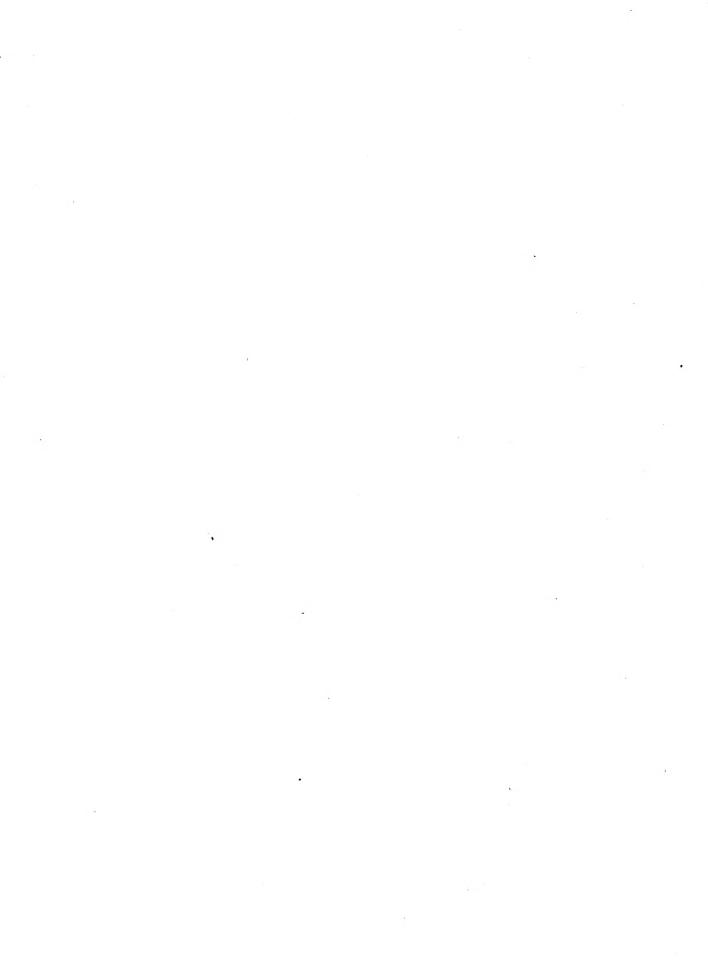
1.1 23 4,518,377 ŧ I ł 1 1 ī 1 F F F F F F 1.1 1 1 1 375,335 30 5,893,712 Amount \$100,000,000 and over Ŧ 111111 1 1 1 LE 1.1 Т 1.1 c returns Number of ī 1 1 1 1 ī 1 1 ï 1 1 1 1 1 19 1,228,174 213,027 22 1,441,201 Amount \$100,000,000 \$50,000,000 under T 1 1 1 1 1 1 1 1 1 1 1 1.1 1 1 1 1 ı. 1 кC returns Number of 13,950 97,087 14,041 53,591 43,496 83 2,037,049 503,525 ŧ. 1 367,419 1 1 148 3,093,514 total assets classes - Concluded 12,876 47.567 Amount \$50,000,000 \$10,000,000 under 59 1 1 ī Ы C4011 1 22 1 1 1 returns Number G, 6,166 17,184 11,263 66,002 11,587 29,499 24,915 6,199 9,536 297,760 220,312 Amount I. 1 141 964.359 321,261 8.675 \$10,000,000 \$5,000,000 under ЧN 41 34 ¢√ 0 01 <del>4</del> 10 1 H ï 1 φ 1 returns Number сf Returns with balance sheets by 40,003 50,709 14,160 (Money figures in thousands of dollars) 10,465 51,033 2,476 8,045 19,915 9,871 783,991 1,102 100,171 116,059 58,103 5,011 2,231,150 960,036 104,871 Amount \$1,000,000 \$5,000,000 under 1,087 759,902 1,076 returns 361 1 73 454 25 ~ ທ່ 40 ł ထယ . Number 41 of 4,092 45,688 16,245 1,058 10,905 17,571 137,723 2,262 1,347 15,640 6,852 260,556 1,253 6,431 3,030 3,338 868 Amount 23,843 164 120,088 126,799 \$1,000,000 \$500,000 under 370 ω 27 ~ **ത** 1 ŝ -~ 206 53 ч returns Number £ 1,046 16,102 14,266 3,069 3,819 3,052 278 5,324 11,302 59,474 5,206 57,970 1,270 460,748 2,652 34,328 17,134 10,322 459 166, 964 640 Amount 591 81,536 \$250,000 \$500,000 under 2322134 158 16 155 ю 47 38 ~ σ 220 2 œ 34 returns Number of 22,377 16,202 2,742 105 58,294 33,965 6, 530 3, 125 956 1,868 302,777 168 86,623 21,625 3,516 14,674 7,296 17,441 33,192 11,071 Amount 2250,000 100,000 under 519 44 5 115 50 229 229 returns 23 Number 0£ tion of section (0T) (01) (11) (14) (15) (15) Subsec-(10) (15) (15) (15) (12)(4) (2) (4) C (2) (2) Mutual tslephone companies Mutual organizations not elsewhere sutual insurance organizations (not armers' cooperative marketing and Pedersl intermediate credit banks, loan associations (not Federal). purchasing organizations, total cooperatives, production credit and cooperative banks organized cuilding and loan or savings and dolding companies for other tax-Local benevolent life insurance organized in Massachusetts and lational farm loan associations Autual savings banks - savings Production credit associations Cooperative banks except those Federal land banks, banks of Type of activity not stated Crop financing organizations credit unions (not Federal) Marketing also purchasing Type of organization Autual savings banks - life Purchasing (exclusively) sutual ditch or irrigation Marketing (exclusively) ederal savings and loan exempt organizations insurance department ederal credit unions corporations, etc. Cemetery companies in Massachusetts life or marine) associations associations Total department classified companies

Table 13. - fax-escent organisations whose primary functions are business activities, 1941, for which a complete bulance sheat is tabulated, 12/ by type of organisation: Mumber 5 returns, assets, liabilities, receipts, and diaburseents (Returns, Form 990 for 1945, received in the Bureau through December 31, 1944)

			11					VI KOUO		ye of or	anisatio	m and subse	iction of Bi	ection 101									
	<b>↓</b> ↓	Mutual sav- inge banks	1 1		coper-							Farm	Farmers' cooperative marketing purchasing organizations	ative mark	etirg and one								7 adama
Assets, MacMilties, reccipie, and disburseents	Total	Savinge depart- mont	• · · · · · · · · · · · · · · · · · · ·	ાથા તે •	atlye bunks bunks bunks those organ- iled iled iled and chusette and chusette and (not		Local Ma benev- dd olent of 101er 11 ineur- 11 ineur- ance assoct- nd atione	Mutual Hutteh Mu or 11- te tion - th tion - compa- nies	Mutual Jaa- Mutual Jaa- talo- tions phone not ccepa- also- nites fited		Mutual Innur- acce acce acce acce acce acce acce acc	Lotal	Markettne aleo (vurchasing	Marketing (exclu- sively)	Purvhasting (acc.hu- straly	Type of sotisity not stated	Crop fl- fl- duc- duc- tra- tra- tra- tra- trons	Holding Bompa- Bompa- for thr- tax- stons tions	Fed- eral unions	Federal certage ead loan ateo oth	Mation- al farm Joun ausoci- atione		references references
		(2)	(2)	(4)	(4)	(5)	(01)	(01)	(10) (1)	(10) (01)	(11)	(12)	(12)	(32)	(22)	(32)	(13)	(34)	(35)	(35)	(37)	(3.5)	5
Mumber of returns for which a com- plete balance sheet is tabuleted <u>11</u>	5.719	58	[ ~ ]	282	N	39	-			2	9	2,909	1.578	647	49	97	1	1		220		ŕ	7
Assets: Caob Notes and seconds receitable Urventorise	753, 606 509, 885 115, 445	452, 410 502, 528	יי <u>א</u>	92, 777 51, 138 4, 424	679 4,554	5, 566 5, 489	669 9 9	575 98 26	111	2,446 2,506 1,779	<b>67</b> 2 56	74,401 97,151 108,785	54, 620 45, 554 50, 566	29,571 41,701 54,556	6,988 7,905	5,421 1,970 1,756	1 516 0 2,755	6 445 5 2,956	99 99 99 91	96, 786		111	57, <b>HAA</b> 50, 106
Loens and imvestments (excluding real actate)	10,060,695 6	6, 222, 979	533 1,	1,112,989	1,640	51,765	2, 105	1,068		3, 725 1,	1,175	90,422	25,647	47,092			5 6,409	a 15, 168	2,615	1,019,544	'	+	1,528,757
Capital assets - Land, buildings, and equipment Other real estate Other assets	557,257 145,596 92,712	67, 262 95, 599 39, 661	. 12	20,109 28,696 10,186	(5) 14	15, 740 1, 009 1, 696	547 9 155 48	9,655 - 5,510	- 104	104,230	60 65 - 60	104, 915 591 15, 002	52, 872 208 7, 165	31,050 128 3,559	15,518 40 1,582	5,495 16 897	245	2 12,024	a	15, 286 12, 604 6, 286		111	6, 529 6, 520 11, 550
Total assets	12.054.959.7	7.190.237	591	1.500.518		77.647		, 510	<b>8</b> 11 -		2005	189.044	216.429	187,257	2	-	9.7	31.6	2.992	1	,		1.644.605
Liabilities: Accounts payable	5, 245, 424 5	5, 054, 122	1	116,258	129	\$17	ŝ	75		1,640	370	56, 107	25,540	22, 651	8,650	1,507	26	291	-	5, 040	r	- 1	4, 645
rover, remark bosts, and epro- gages Other liabilities	1,405,404 5,013 1,519,997	5,013 519,519,	ר' ר	64, 674 100, 955	- 33	3, 529 13, 740	126	1,121 227	65	97,199 5,915	21 562	151,450 50,650	45, 718	74,210 15,597	9, 548	1,695	5 6,239 5 6,239	9 18,558 8 1,985		35, 6 <b>56</b> 56, 7 <b>6</b> 8			1,080,922 110,947
Reserves (not depreciation re- serves) Capital stock or esaberahips Surpina and undivided profits Met worth - not esgrad for worth - not esgrad	2,556,741 2,556,150 927,166 72,249	159,600 16,515 612,815 14,174	\$5 65	67,965 995,605 54,466 1,1158	5, 291 616	6, 571 6, 571 8, 767 45, 550	1, 568 1, 191 450	5, 268 5, 798	111+	6, 539 6, 539 6, 840 2, 867	1,292 26 7	44, 077 174, 059 28, 596 5, 057	20, 645 84, 004 15, 436 1, 885	5,700 5,700 2,121			6 1, 865 8 1, 865 9 709 1, 865		2, 895 81 81	, and a second s			75,571 257,145 178,572
Total liabilities	12,004,959 7	7,180,257	591 1	. 300, 518	6,692 7	77,647	5.318 D6	6.510	- 118.	203	2,005	489,044	218,429	187,257		1	8 9,748		2,992	1.161.007	•		31
iross income and receipts: Dues received from earbers	2,052	1	1	767	ł	1	119	1	1	271	<del>-</del> -	524	465	54		53		- 170	•	167	1	1	'
recs, intes, assessments, and stailar recsipts from members Dues, Assessmente, per capita -	5, 161	I	1	45	(2)	· · ·	152	136	1	508	271	1,196	2002	350	25					55	'	1	1
taxes, etc., from affiliated organizations	946	1	1	7	I	(3)	1	ī	1		1	844	69	45	662	75		· ·	۰ 	T	1	,	'
urantes grito, contradutions, etc., received Dividends and interest Store	5,218 252,758 52,188	205,024	181	15 5, 394 6, 715	121	371 1,550 77	28 28 87	- s u		464	271	5, 221 718	48 864 314	1 1,467 180	(3) 886 50	I	7 4 449 5 (5)	2,411 650	๛ผู้อ	20 4,209 2,067		111	512 13, 606 516
uton recepte rios detres activities Other gross tocome	2,056,175	5,099 90.459	216	57,651 2,291	298 2	5,909 181	1,505	337 20	- 16	16,713 289	<b>34</b> 3 18	1,850,654	941,492 5,106	579, 898 1. 858	282	57, 127 701		2 2, 821 2 67	(3) (3)		1.1	1.1	56, 625 9. 405
Total gross income and receipta	2.441.964	\$20.159	240	72,680	343	8,060	1,957	. 324	<del>हा</del> -	1 539,61	1,162	1,875,354	947,147	585,811			3	٥			1	-	79.45
Debureamenta: Death, aitck, and poosion bene- fits to semiters or their de- pendents to aemiter de Other benefits to aemiter Dues, assessments, per capita	430 2, 805	2, 686	11	1	11		450	t 1	E I	1	-ttt	1 3	ī. ł	11	1 1			11		(2)		• • •	1.4
organisetions organisetions Comt of goods sold Compensation of officers Distance	2,467 1,565,140 118,567 19,021	16,977 16,977	1100-	21 4, 592 5, 885	1 16 44	2, 978 2, 978	301 555 585	25 228 24	- <u> </u>	5, 835 2, 422 67	(5) 257 22	/1, 566, 901 14 80, 482	1, 077 10/805, 076 1, 055	465, 851 23, 499 23, 499 951	10/252, 10,1	11/33,916 2,946 166		- 1,125 6 957 25	- 1 <b>4</b> 0				5,000 741
Tasea Other operating expenses Grante, gifts, contributions,	50, 742	52, 299		2,765 12,667	* ~ 65	170	21 21 105	27 27 715		2,599 552 367	15 325	4,069 11,559 100,518	1,526 5,517 48,583	1,870 7,085 40,982	555 752 7,164		sil se			614 1,574 8,798			51,036 64 10,968
<pre>atc., peid Dividends (not patronage), and other distributions to members.</pre>	1,716	LPS	1	248	1	27	- <u>-</u>	(2)	I	1	N	350	115	4	188		6 (3)	214	1	255	•	1	(3)
etc. Patronage dividends or refunds	152, 851	86,776	28	51, 295	ដ	ţ	1	ī	1	460	115	5, 261	2, 985	1, 598			06		36	25, 985		'	2,796
other disburgesents or charges		120,967	12	5,894	- 1	425	- 23	19		- 23	225	87,267 6.374	32,225 2.83B	51,547	9,245	14,452		· · ·	1 00	- 5.105		1-1	A19 2
Total disburgments	2,371,761	295,490	116	61, 608	124	6 <b>, 71</b> 7	1,510 1	1,154	- 18	12 26	1,055	1, 457, 127	942,512	574, 578	26	°56	33	0 4,807		47,			7,106

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for footnotes, sae pares 41-42.



# Miscellaneous tables 14-19

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Farmers' cooperative marketing and purchasing organizations:	
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and disbursements by type of cooperative	39
All returns:	
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1.

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# Table 14. - Tax-exempt organizations which report rent income, 1943, by type of organization and by rent received classes: lumber of returns, amount of rent received, and total gross income and receipts

(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

(Loney fis	cures in	thousands	oſ	dollars)	
------------	----------	-----------	----	----------	--

	12.5			(Loney fi	gures	in thous	ands of	dollars	1.							
	Sub-		Total			nder \$50	0	3500	under ;	receive	d class	as Dunder	32 500	12 60	Lundon	15.000
	sec- tion	• • •		Total		Juer Ju	Total	2300	under 5	Total	- #1, W	J under	Total	36,50	under	15,000 Total
Type of organization	of	Lumber		gross	Number	Rent	gross	Number	Rent	gross	Number	Bent	gross	Number	Rent	gross
Type of olganizerion	sec-	of re-			of re-			of re-		income	of re-	re-	income	of re-		income
	tion		ceived						ceived		turns	ceived				and re-
	101			ceipts		1	ceipts			ceipts			ceipts			ceipts
			[	1												
Organizations whose primery func-		1											i i			
tions are nonbusiness activities:	1					1							]	[		
Labor organizations	(1)	12/1,267	1,980	82,901	797	126	16,054	167	119	5,440	12/167	260	7,032	63	223	7,213
Agricultural and horticultural			1								1		l			
organizations	(1)	133	210	2,436	80	15	1,030	16	12	494	18	29	377	8	29	233
Literary, scientific, educational	1	1	1		1	l .							}			
or charitable organizations,		1	1	010 010	000		45 001	100	1 200	11 010	106		1	100	660	10.000
hospitals, foundations, funds, etc	. (6)	1,851	19,186	212,717	353	71	45,821	167	120	11,019	195	324	16,590	158	558	12,901
Business lengues, chambers of com-	100	244	732	2 000	123	26	1 451	38	27	1,433	36	58	1 499	20	65	838
merce, boards of treds, etc.	(7)	244	152	8,088	140	20	1,451	50		1,400			1,429	20	00	030
Local associations of employees,	. (B)	1,271	1,635	18,479	871	128	9,295	144	104	2,684	134	209	1,868	57	201	2,162
civic leagues, social welfare,etc Social clubs for pleasure or	• • • • •	1 -1 - (T	1,000	10,4/3	0,1	1	5,650		104	2,004	104	1 200	1,000	57	201	2,102
recreation	(9)	825	1,617	32,720	377	69	6,074	111	78	2,614	167	272	4,424	89	315	2,479
Employees' beneficiary association			73	2,775	2	(3)	38				1	2	426		9	99
"meschers' retirement fund asso-	1, 20,	Ĭ				1,					- 1	. ~		-		
cistions	(17)	2	15	161	1	(3)	28	-	-	· -	- 1	- 1	-	-	- 1	-
United States employees' benefi-	1		1										l			
ciary associations	(19)	1	1	293	-	-	-	1	1	293	-	-	-	-	-	-
		1		1							[					
Total	-	4,980	25,448	360,571	2,609	436	79,790	644	460	23,977	7 <u>1</u> 8	1,154	32,146	397	1,400	25,932
Organizations whose primary func-		1	1	1	}									1		
tions are business activities:	1	1	1	1										1		
Mutual savings banks - savings	i	ļ			1									1		
department	(2)	278	31,887	434,948	20	5	3,352	15	11	2,635	24	42	8,371	31	122	18,219
Nutual savings banks - life	1			1	{						i i			i		
insurance department	(2)	-	-	-	-		-	-	-	-	- 1		- 1	-	-	-
Puilding and loan or savings		1	ļ	1												1
and loan associations (not Fed-	1	1	1	1												
erel), and cooperative banks	1 (4)	0 107	10 610	120 810	591	136	16,430	368	268	13,210	482	781	21,968	308	1,070	20 060
orgenized in Massachusette	(4)	2,17.1	12,618	132,312	391	1 200	10,400	500	200	10,010	402	/01	21,500	000	1,070	22,767
Cooperative banks except those or-		ł			1								ł –			
ganized in Massachusetts and credit unions (not Federal)	(4)	23	16	567	18	3	270	2	,	126	_		-	3	11	171
Cometery companies	(5)			7,030			1,222	27	19	917	17	24	2,069		51	1,524
Local benevolent life insurance	1,0												_,	-		-,
associations	(10)	) 7	31	1,408	2	(3)	2	1	1	44	2	3	169	- 1	-	- 1
Mutual ditch or irrigation	1		1		!						ł					
companies	(10)	) 48	39	1,223	33	5	816	6	4	96	6	9	152	1	3	16
Mutual telephone companies	(10)	) 33	48	115	28	3	6 <b>7</b>	2	2	3	1	2	2	-	-	-
Mutual organizations not else-		1														
where classified	(10)	) 90	36	6,305	66	10	4,009	13	9	1,415	10	15	779	1	3	102
Nutual insurance organizations	1															
(not life or marine)	(11	) 125	119	5,106	73	14	2,450	21	14	749	21	33	1,372	4	12	165
Farmers' cooperative marketing and	1															
purchesing organizations, total	(12			633,598			240,007	83	57	65,183		61	101,658	28	92	
Marketing also purchasing	(12			454,098			177,234	36	23	28,194		27	77,845		37	43,646
Marketing (exclusively)	(12			110,816			33,046	32	23	31,541		24	15,473	10	34	10,589
Purchasing (exclusively)	(12)			56,958			24,436	10		3,015		10	4,794	4	13	8,561 250
Type of activity not stated	(13			11,726 231			5,290 155	6		2,434	13	21	3,546	3	7	76
Crop financing organizations Holding companies for other tex-	1120	1 -		201	1 -	(3)	100	-	-	-	_	-	-	~	· '	
exempt organizations	(14	1, 728	4,477	6,713	53	14	130	56	43	126	235	406	720	186	664	1,120
Federel credit unions	(15			382			227	-	-		1	1	7	100	3	44
Federal savings and loan asso-		1 1	1			1		_			1			1	Ĩ	
cistions	(15	) 661	3,178	74,017	196	48	11,736	105	75	8,768	153	247	12,193	87	309	11,375
National farm loan associations	(15			77	22		77	-	_		-	-	-	-	-	-
Production credit sasociations	(15		6	49			-	_	-	-		-	-	_	-	-
Faderal intermediate credit banks,														· ·		
Federal land banks, banks of	1					1										
cooperatives, production credit	1	1		1											I	
corporations, etc.	(15	) 8	316	48,064	1 1	(3)	35		-			-	-		-	
	- F	- 04C	67 000	11 752 560	1	1 740	000 004	600	503	93,272	1 007	3 2 4 5	240 462		0 340	118,623
Totel	L	5,040	53,809	1,352,260	1,735	340	280,984	699	503	90,616	1,007	1,045	149,461	o65	6 047	110,000
Total Grand total			79,257	1,712,831			360,775	1,343		117,249			181,607			144,554

For footnotes, see pages 41-42

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Table 14. - Tax-exempt organizations which report rent income, 1943, by type of organization and by rect received classes: Number of returns, amount of rent received, and total gross income and receipts - Concluded

(Returns, Form 990 for 1943, received in the Sureau through December 31, 1944)

(Money figures in thousands of dollars)

	- h :			(Mone	y figure	es in ti	ebgaeuor									
	Bub- sec-	\$5 000	under	10,000	10 ocr	) under-				588 - Cor		0.000	100 000	600		
	tion		under	Total	AT0,000	<u>unaer</u>	315,000 Total	312,00	under	325,000 Totol	\$25,000	U under		\$50,0	000 and	
Type of organization	of	Number	Rept	groes	Number	Rent	gross	Numbar	Rept	groes	Number	Ren+	Total	Number	Bant	Total
The of other parton	sec-	of re-	re-	income	of re-		income	of re-		income	of re-		income	•	re-	income
	tion	turns	caivad			ceived	and re-	turns	ceived	end re-	turne	ceived	and re-			and re-
	101			ceipts			ceipta	I	l	ceipts			ceipts			ceipts
Organizations whose primary func-																
tions are nonbusiness activities:	1							1		1						
Labor organizations	(1)	12/44	299	15,155	12	144	2,999	5	85	1,635	8	306	20,883	4	419	6 406
Agriculturel and horticultural	1		~~~	10,100	-		2,000	Ĭ	1 ~	1,000	Ŭ	500	20,000		419	6,485
organizetions	(1)	6	37	147	3	40	68	1	21	61	1	27	27	_	-	_
Literary, scientific, educational										1	]					
or charitable organizations, hos-	<b>{</b>	1		{				1		}						ł
pitels, foundations, funds, etc.	(6)	111	766	39,677	63	777	13,558	69	1,364	14,768	62	8,035	16,514	53	13,171	41,870
Business leagues, chambere of com-					_											· ·
marce, boards of trade, stc. Local associations of employees.	(7)	8	56	628	5	68	721	2	39	573	5	160	515	2	232	501
civic leagues, social welfare, etc.	(8)	36	248	882	9	113	725	12	262	325	6	225				1
Sociel clubs for pleasure or	1 (0)	50	6 <b>4</b> 0	002	3	113	120	عد إ	202	325	0	225	390	2	145	147
recreation	(9)	50	332	5,524	16	187	3,586	9	167	6,108	6	197	1,911	_		I
Employees' beneficiary associations		_	-	_	_		-,000	-	-	-,	_			1	61	2,212
Teachers' retirement fund esso-														1	51	
cistions	(17)	-	-	-	-		-	1	15	133		-	-	- 1	-	- 1
United States employees' benefi-								1							1	1
ciary associations	(19)	-			-			-				-	-		-	
Totel		255	1,738	62,013	108	1 77.0	01 655	99	1 000							
TOTAL		200	1,738	62,013	108	1,330	21,655	99	1,953	23,601	- 86	2,950	40,241	62	14,028	51,215
Orgenizations whose primary func-		•														
tions are business activities:						1										
Mutual savings banks - savings	1.1												0			Ì
department	(2)	33	240	15,489	18	232	7,606	27	505	21,189	34	1,269	40,869	76	29,462	317,218
Mutual savings banks - life	1 (0)	I											6			
insurance department	(2)	-	~	-	-	-	-	-	-	-	-	-	-	-	-	-
Building and loan or savings and loan sesociations (not Fed-																
erel), and cooparetive banks	1. 1					[										
organized in Massachusetts	(4)	184	1,308	15,100	68	842	7,365	61	1,148	9,326	37	1 900	0.100		E -00	10.000
Cooperative banks except those	1 /	-01	1,000	10,100		042	1,000	01	1,110	5,020	37	1,366	8,126	28	5,695	18,020
organized in Massechusetts and				1	1		1									
credit unions (not Federal)	(4)		-	-	-1	-	-	-	_	_	_	_		_	_	
Cometery companies	(5)	4	29	185	1	14	74	3	52	1,089	_	-	_	_		
Local benevolent life insurance	1 1	1				1										_
associations	(10)	-1	-	-	1	11	1,044	1	16	209	-	-	-	-	-	_
Mutual ditch or irrigation						1		i								
companies	(10)	1	6	8	1	11	136	-	-	-	-	-	-	-	-	-
Mutual telephone companies	(10)	1	5	5	-	-	-	-	-	-	ц	36	37	-	-	-
Mutual organizations not slas- where classified	(10)	1		ł					- 1	}						
Mutual insurance organizations	1,10,1	-	-	-	-	-	-	-	-	-		-	-	-1	-	-
(not lifs or marine)	(11)	5	35	334	1	10	37	_			1					1
Fermers' cooperative marketing and	11	~ <u> </u>	00	004	1	10	3/		-	-	٦	- 2	-1	-	-	-
purchasing organizations, total	(12)	17	126	61,133	5	59	9,793	2	37	103	1	27	67	2	250	92,608
Marketing also purchesing	(12)	5	36	29,067	1	11	5,594	-	-	-	1	-	-	1	161	92,518
Marksting (exclusively)	(12)	9	64	18,249	3	37	1,918	-	-1	-	1	-	_	, 1	-	
Purchasing (exclusively)	(12)	1	7	13,790	1	11	2,281	1	19	81	-	-	-	-	-	-
Typs of ectivity not stated	(12)	2	18	27	-	-	-	1	17	22	1	27	67	1	90	90
Crop financing organizations	(13)	-	-		-	-	-	-1	-!	-	-	-	-	-	-	-
Holding companies for other tar-	10.1			]				_ 1						Ì		
exempt organizations Federal credit unions	(14)	115	763	1,046	27	320	734	24	472	723	21	752	1,025	11	1,043	1,095
Federal sevings and loan asso-	(15)	1	6	105	1	~	-	-	-	-	1	. 1	-	-	-	-
olations	(15)	57	404	8,922	22	260	4,929		460			0.0		-	1 1 1 1	
Netional ferm loan associations	(15)	57	404	0,924	44	200	4,969	25	452	7,677	9	279	3,211	7	1,104	5,205
Production credit associations	(15)	ī	F	49	]	]		1	_	-	1	1	-	-	-	-
Federel intermediete credit banke,	1-1	-	1	*1	1	1	-1	1	-	-1	1		1	-	-	-
Federel land banks, banks of		1	ĺ					1	1							
cooperatives, production credit					1					1						
corporations, sto.	(15)	1	7	7,490							3	115	15,163	3	194	25_376
Tatal																
Total		420	2,935	109,865	144	1,758	31,717	143	2,682	40,316	1.06	3,843	68,499	127	37,751	459,522
Grand total		675	4.622	171,878	252	3,088	53,375	242	4 624	63 010	10/	6 00 -	100 840			E10 010
		0.51		** 110,01	604	5,000	30,010	292	4,634	63,918	194	0,793	108,740	Ra[	51,779	510,737

For footpotes, ees pages 41-42.

Table 15. - Tax-exempt labor organizations, 1943, by total gross income and receipts classes: Number of returns, receipts, and disbursements

(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

		,000 \$5,000,000 ,000 and over	/ 34 13/ 7	26,360 22,816	,594 7,561	23,766 17,753	1,093 705 1,868 292 387 93	356 6,005 947 3.248	371 5	7,243 848 7,758 1,580	,994 14,419	4 0			202 21	42,254 44,153
	141 000	\$1,000,000 under \$5,000,000	13/		ŵ				62				ہ 			
		#500,000 under \$1,000,000		13,267	4,467	2,610	9 153 79	809 1,220	22,615	547	7,589	3,544 1,438	9 874 5,531	333	-	20,009
		acsu,000 under \$500,000	13/ 99	18,600	7,891	4,422	1,165 359 169	1,682 1,120	35,408	2,116 876	7,229	ທີ່ຕໍ່	32 464 9,071	968	-	29,341
	receipts	Ф100,000 bunder \$250,000	278	24,116	9,349.	4,701	428 223 159	1,015 1,211	41,201	2,182	9,685 538	5, 346 4, 398	34 660 9,262	006	611	34,176
	income and	#30,000 winder #100,000	542	22,106	9,722	3,191	626 192 262	1,151 791	38,040	1,756	9,288	5, 399	70 745 7,924	835	19 567	32,230
dullars)		#ca, 000 #50,000	13/ 1,055	23,833	7,892	2,164	428 160 231	834 873	36,413	1,535	10,076	5,223	30 800 7,648	754	11 604	32,585
in thousands of dollars	Total	#10,000 under 1	1,317	17,012	5,274	1,538	314 113 143	440 565	25,399	1,162 261	7,303	3, 727 4, 144	33 560 5,125	495	23 654	23,633
		#15,000	1,464	12,314	3,517	1,086	292 51 110	201 380	17,950	720 170	5,607	2,514 2,986	27 380 3,428	353	4 445	16,697
figures	35 000	under \$10,000	3,298	16,433	4,119	l,424	413 84 162	287 456	23,377	881 220	8,150	3,066 3,845	35 446 4,347	494	21 435	22,071
(Money	32 500	under \$5,000	4,082	10,631	2,213	806	236 42 104	209 218	14,561	522 145	5,854	1,336	23 211 2,681	352	7 329	8,828 13,635
	000 [%]		5,900	7,507	1,174	568	115 24 62	88 112	9,650	237 88	4,178 39	580 1,115	101 1,807	259	7 411	
	<b>\$500</b>	18	3,845	2,277	290	162	33 7 16	22 30	2,839	60 20	1,280	134 293	25 268 568	84	2 75	2,555
		Under \$500	6,685	1,146	116	77	1200	12	1,387	25 12	667 6	71	271 271	45	1 39	1,240
	Total	number of returns	13/ 28,638	218,419 1,146	70,176	64,370	5,876 3,572 1,980	13,111 12,183	389,686	19,811 5,939	98,358 3,598	50,105 38,410	5,872 5,872 87,696	8,532	102 4,585	323,406 1,240
		Receipts and disbursements	Number of returns	Gross income and receipts: Dues received from members Fees. finas ascasaments and aimi-	lar receipts from members	etc., from sffilisted organizs- tions Grants, gifts, contributions, etc.,	received Dividends and interest Rents	Uross receipts from Quainess activ- ities Other gross income	Total gross income and receipts	Disbursements: Leath, sick, and pension benefits to members or their dependents Other benefits to members Dues assessments, per cepita taxes, etc., paid to affiliated organiza-	tions Cost of goods sold	Wages, salaries, and commissions Compensation of officers	Interest Taxes Other operating expenses	Grants, gifts, contributions, etc., paid	Dividends and other distributions to members, etc. Other disbursements or charges	Total disburgements

For footnotes, see pages 41-42.

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Table 16. - Tex-cxempt farmers' cooperative marketing and purchasing organizations, 1943, by total gross income and receipte clabse of returns, receipts, and disbursements

4

(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

						(None	TIRUTE	s in tho	usands o	(Noney figures in thousands of dollars)							
	Total					1		Tota	l gross	Total gross income and		receipts classes					
Receipts and disbursements	number of re-	Under \$500	Inder \$500 \$500 mder	\$1,000 \$2, under un	500 der		\$10,000 under	\$15,000 under			\$100,000 under	\$250,000 \$500,000 under under		\$1,000,000 \$5,000,000 under under	<u> </u>	\$10,000,000 \$25,000,000 under and over	#25,000,000 atd_over
	turns		11,000	1,000 \$2,500 \$5,	8	\$10,000	<u>_</u>	\$25,000	\$50,000	\$100,000	0	2	8	8	8	\$25,000,000	
Number of returns	4.397	209	8	89	88	611	8	132	408	648	1,058	724	420	269	33	п	6
Gross income and receipts: Dues received from members	1.611	2	<u>مر</u>	18	36	28	4		16	BLL		C V	ר אר גאר	g	105	402	
Fees, fines, assessments, and			, . 				2	>	2			3	<b>r</b> cc ,	8	The	<b>b</b> yc	8
similar receipts from members Dues, ausessments, per capita	1,608	21	4	ø	20	33	22	85	78	194	370	14	8	611	518	Ŷ	BL
taxes, etc., from affiliated organizations	868	Г	1	6	(3)	2	8	(3)	47	78	ø	-	142	610	I	ы	(2)
utaute, gints, contributions, etc., received Dividends and interest	464 3,812	(5) 2	33	(3)	(2)	4	าช	(3) 22	27	2 116	4 358	17 620	25 319	145	2 <b>41</b> 353		' 0 83
Nente Orces receipts from business activities Other cross income	813 2,214,336	32 1	40 A	<b>1</b> 00 <b>1</b>	232 252 16	707	908 908	38 2,462	10 14,723	46,	171,	85 253, 359 7 063	61 286,283	535,929	225,557	25 164,862	185 512, 569
Total groes income and receipts	2,233,904	<b>4</b> 3	65		317	851	1,094	2, 661	1		174	256,009	288,514	539, 395	227,590	259 165_873	515,772
Disbursements: Death. sick. and pension bene-																	
fits to members or their																	
dependence Other henefits to members	1	1	• •	ŧ 1	1 1	1	l ı	1	1 1	1	1 1	ίt	• •	1 t	3 8	1	11
Dues, assessments, per capita tares, etc., naid to			_														
affiliated organizations	2,527	-1	~	4	89	10	15	2	17	3115	543	458	88	232	275	587	167
tost of goods sold or purchases for or advances to patrons	1,848,707	17	24	44	127	197	367	1,337	10,128	36,027	140,962	215,423	239,380	409,843	191,270	137,355	466,205
Wages, salaries, and com-			t		6	L C				0					0		
missions Compensation of officers	95,375 5,166	N 10	10 KG		127	26	201	414	1,716	3,862 289	9,488 415	11,475 387	449	26, 535 611	8,602 312	4,885	16, 345 244
Laterest Tares	4,635	~ ~	~ ~	4 4		15	23	5.5	125	160	378	502	355	1,284	604 580	5 734	1.160
Other operating erpensee	118,145	10	17	6.9	71	223	260	459	1,623	3,526	10, 396	11,537	12,874	35,696	15,299	8,496	17,646
Orants, gifts, contributions, atc. naid	240	(3)	- -	60	(3)	(3)	0	ſ	00	Jan 1	65	25	43	52	95	5	2
Dividends (not patronage) and		2	4	, ,	101	2	ł	2	2	3		3	2	2	3	1	5
ouner distributions to	8,021	(3)	1	T	2	16	14	60	148	405	625	2,005	1, 348	2,108	280	457	525
Patronage dividends or relunds paid or credited	109,625	20	4	80	17	109	62	235	599	2,435	7,820	9,483	14,363	52,481	8,227	5,217	8,514
Uther disbursements or oharges	8,659;	5	3	4	20	27	47	80	211	454	777	1,583	1,759	1,548	1,155	572	714
Total disbursements	2.211.954	88	65	134	344	835	1.035	2.692	14.713	47,703	172,135	253,440	283,000	532,734	226,662	163,837	512,439

For footnotes, see pages 41-42.

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Table 17. - Tex-exempt farmere' cooperative marketing and purchesing organizations, 1945: Number of returns, number of returns rithout balance obsets, and for returns with balance sheets by total assets classes: Number of returns, assets, liabilities, receipts, and disbursements

~
1944
31,
Decembe.
through
Bureeu
the
tn
received
1943,
for
066
For
(Returns,

		Number of				1180	5	Returns	s with balance	1.1	cheets by tote	il aesets	clesses	200 200	ΙF	200 200
Arsets, liabilities, receipts, and disburgements	Total mumber of returns	returns with no balance	Total	Under u \$1,000	\$1,000 1 under 1 \$5,000 1	\$5,000 a under v \$10,000 4	\$10,000 \$ under u \$15,000 \$	\$15,000 \$ under u \$25,000 \$		550,000 Inder 1100,000	\$100,000 under \$250,000	00 \$250,000 \$500,000 under under 00 \$500,000 \$1,000,0	\$500,000 under \$1,000,000	\$1,000,000 \$5,000,000	\$1,000,000 \$5,000,000 under \$5,000,000 \$10,000,000	\$50,000,000
Number of returns	4, 397	1,488	2,909	67	128	122	166	401	811	601	501	105	64	ង	6	7
Assets: Cash Notes and accounts receivable	11	1 1	74,401 97,151	400	146 20 20	245 94	418 256	1,281	4,289 5,686 6 374	6, 770 6, 303 9, 308	9,575 9,378 11,785	8, 122 8, 620 5, 655	9,898 8,793 8,867	18,207 21,514 28,045	8,725 20,410 11,159	8,715 19,099 24,944
Liffentories Loans and investmente (excluding real satate)		1 1	90,422	2 10	32	6	178	802	3,595	5, 101	6,894	4,432	6, 105			31, 382
Capital essets land, buildings, and equipment Other real estate		1 1 1	104,915 591 13.002	1010	105	269 3.30	700 2 65	2,766 26 279	10,744 71 751	13,109 87 1,178	18,722 82 1,858	9,815 79 1,607	10,604 14 1,409	19,572 48 4,191	8, 875 - 708	12,032 - 915
Total asects	'		489,044	25	348	955	2,104	8,021	29,509	41,834	58,294	34, 528	45,698	104, 871	66,002	790,79
Labilitiee: Accounts payable Notes, loans, bonde, and mortgegee Other liabilities Docernes (not Accounting Docernes)	111	· · · · · ·	58,1C7 131,430 50,650		20 23 88 20 23 88 20 23 88	115 96 82	289 258 161	1,179 855 675 658	4,008 3,139 2,550	5,109 2,948 5,151	7,826 5,522 6,276	4, 781 5, 265 3, 416 2, 895	6, 695 7, 458 4, 749 2, 940		3,951 28,171 8,903 11,278	8,908 49,730 10,525 9,417
Capital stock or memberships Capital stock or memberships Surplue and undivided profits Net worth - not segregated Less surplus defacit	1111	1111	174,059 26,586 5,037 903	(3)	2184 184 187 187 187 187 187 187 187 187 187 187	417 85 85 50	882 281 145 41		15,175 3,831 757 245	18, 534 5, 474 608 126	27,185 5,468 974 28	13,620 5,172 1,222 22	20,415 2,522 954 1	42,238 4,280 -		18,558 170
Total 11ebilitiee	'	8	489,044	25	348	933	2,104	8,021	29, 509	41,834	58, 2 <b>94</b>	34,328	45,689	104.871	66,002	97,087
Gross income and receipts: Dues received from members	1,611	1,088	524		22	4	1	7	12	0	88	7	24	295	(3)	72
rees, fines, assessments, and similar receipts from members	1,608	412	1,196	1	21	~	1	16	z	95	205	11	217	519	1	18
Dues, assessments, per capita taxes, etc., from affilisted organizations	668	55	844	2	(3)	(3)	(2)	(3)		114	15	8	31	1	587	(5)
Pranog gius, concrututions, euc., received Dividends and interest Rente Gross receipte from businese activities Other gross income	464 5,812 813 813 2,214,336	588 590 553,682 2.240	77 5,221 718 1,860,654	(5) 1,629	(5) (5) 9,248 5 100	(5) 4 22 10,228 243	26 30 11,692	2 55 18 18 45,552 1	(3) 192 59 153,281	29 252 69 214,051	18 255 192 280,518 1,255	(3) 119 50 181,495 527	(5) 109 145,689 400	518 518 507,858 1,196	848 848 31 115,761 1,438	828 171 325,855 348
ome and receipts	2,233,904	358,550	1,875,354	1,655	9,407	10,505	11,850	45,954 ]	154,464	215,956	282,299	182, 382	144,510	370.444	118,660	327, 29Ì
Diebureemente: Desth, sick, and pension benefite to members or their dependents Other benefits to membrane		1	- 11		· • • •		•	1	14		)	1	<i>t</i> 1			<sup>оо</sup> т 1
Dues, assessments, per cepita taxes, etc., paid to affiliated organizations	2,527	23	2,293		12	46	1		878	28	89	112	115	468	55	166
advances to petrons Ragee, ealaries, and commissione Compensation of officers	1,848,707 95,375 5,168	291,806 14,895 895	1,556,901 80,482 2,472	719 28 5	7,358 165 15	9,417 346 25	9,749 558 52		135,979 5,595 219	186,610 8,422 247	232, 209 12, 749 466	150, 749 6, 839 157	95,109 13,579 245	504, 045 12, 547 451	100,812 4,500 215	284,414 15,959 254
Taxee Other operation expenses	12,455 118,145	151			1, 331	26 401	\$ <b>4</b> 8	152 1,877	5,533	584 584 8,237	505 818 14,615	597 889 889	1,513 12,931	6,110 25,582	ŝ	1,027
utation, give, constitutions, even Differde (not matromage) and other	540	190	350	(3)	(3)	(3)	9	2	10	154	37	55	ц	23	6	26
distributions to members, and the Patronage dividends or refunds paid or	8,021	2,760	5, 261	Q	3	48	52	96	208	415	1,533	537	977	643	170	522
credited Other disburgements or charges	109,625 8,658	22,357 2,284	87,267 8,374	693 8	387 25	124 6	538 115	1,545 87	5, 858 448	8, 504 1,025	14, 295 785	12,485 789	14,880 651	19,049 1,319	8	7,234
Total disbursements	2,211,854	354,726	1,857,127	1,651	9,385	10,494	11,745	45,715 1	153, 192	214,497	277,908	101,236	140,059	369,770	115,772	528, 724

For footnotes, see pages 41-42.

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Table 18. - Tax-exempt farmers' cooperative marketing and purchasing organizations, 1943, which submitted a schedule for volume of business done, by type of cooperative: Number of returns, volume of marketing and purchasing with members, nonmembers, and United States Government, receipts, and disbursement

(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

(Money figures in the	ousands of do	ollars)		
		cooperati		
	and pi	irchasing of		
		U U		Purchasing
	Total	also	(exclus-	(exclus-
		purchasing	1VeLy)	ively)
Number of returns	3,319	1.624	866	82.9
NUMBER OF RECURS	0.044			
Volume of marketing with -				
Members	1,689,241	938,061	751,180	-
Normembers:				
Producers	139,087			
Nonproducers	22,995			-
United States Government	131,861	50,747	81,114	-
Volume of purchasing with -				
Members	497,439	237,027		260,411
Normembers				
Producers	51,919	32,399	-	19,521
Nonproducers	15,762			6,354
United States Government	4,299			472
				1
Total marketing and purchasing	2,552,603	1,370,692	895,153	286,758
Grose income and receipts:				
Dues received from members	868	426	432	10
Fees, fines, assessments, and similar				1
receipts from members	993	847	114	32
Dues, assessments, per capita taxes,				
etc., from affiliated organizations	105	66	39	(3)
Grants, gifts, contributions, etc.,				
received	429	190	248	1
Dividends and interest	3,187	2,199	1,403	585
Rents	554			
Gross receipts from business activities	1,920,876	1,053,801	573,928	293,147
Other gross income	7,375			
Total gross income and receipts	1,934,387	1.060.718	578,276	295,393
Disbursements:				
Death, sick, and pension benefits to	1			
members or their dependents		.  🛏		-
Other benefits to members		~		
Dues, assessments, per capita taxes,				
etc., paid to affiliated organizations	2,084	1,214	116	754
Cost of goods sold or purchases for or				
advances to patrons	1,630,852	906,345	464,268	260,239
Wages, salaries, and commissions	81,526			
Compensation of officers	2,471	1,217		
Interest	4,005	1,650		541
Taxes	10,651			
Other operating expenses	97,711			
Grants, gifts, contributions, etc., paid	32.5			
Dividends (not patronage) and other	1	1		
distributions to members, etc.	4,936	2,532	2,106	498
Patronage dividends or refunds paid or	=,000	.,		1
credited	81,232	35,565	36,355	9,311
Other disbursements or charges	6,442			
Total disbursements	1,922,214	1,056,897	572, 366	292,95

(Noney figures in thousands of dollars)

For footnotes, see pages 41-42.

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Table 19. - Tax-exempt organizations 1943, by type of organization and by organizations ruled taxaxempt or organizations awaiting ruling on taxability: Number of returns, total gross income and receipts, and total disbursements

(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

(Money figures in thousands of dollars)

	Mone	figures i	n thousand	a of dollar	3/			
	Sub-	Total	Organizati	ions ruled t	ov-evenot		on taxab	
	sec- tion	number	Organizati	Total	Total	ruring	Total	Total
Type of organization	of	of re-	Number	gross	dis-	Number		dis-
Type of organization	sec-	turns	of ra-	income	burse-	of re-	P	burse-
	tion	curns	turns	and ra-	ments		1	ments
	101	l	Guins	ceipts	100103	Juins	ceipts	1001100
	1			00100				
Organizations whose primary functions	1							1
are nonbusiness activities:	1/22				733 500			}
Labor organizations	(1)	<u>14</u> /28,638	14/27,015	374,850	311,599	1,623	14,835	11,807
Agricultural and horticultural	1/22			30 505	0.000	0.0	0.010	0.057
organizations	(1)	955	739	10,507	9,286	. 216	2,210	2,057
Literary, scientific, educational								
or charitable organizations,	(6)	0.000	0 747	007 007	670 774	558	20 445	17,200
hospitals, foundations, funds, etc.	(0)	8,901	8,343	807,983	679,774	550	20,445	11,200
Business leagues, chambers of com-	(7)	5,695	1 075	176,782	154,606	860	8,242	6,880
merce, boards of trade, etc.	$\Gamma''$	5,095	4,835	110,102	134,000	000	0,646	0,000
Local associations of employees, civic leagues, social welfare,etc	(0)	8,549	7 160	107 465	162,260	1,387	6,358	5,295
Social clubs for pleasure or re-	(0)	0,549	7,162	183,465	102,200	1,001	0,000	5,295
-	(9)	24/2 202	14/6,663	120 450	126 546	634	5,588	4,938
creation	(9)	<u>14</u> /7,297	14/0,000	138,450	126,546	034	5,500	4,900
Employees' beneficiary associa-	(16)	423	324	45,392	36,097	99	2,685	2,286
tions Teachers' retirement fund associa-	110/	423	5.4	40,052	50,057	33	2,000	2,200
tions	(17)	6	6	1,502	957	i _		
United States employees' benefi-	(1/)	, °	i v	1,502	557	-	-	1 -
ciary associations	(19)	120	137	3,749	3,001	1	3	2
clary associations	113/	138	137	0,745	5,001	<u>+</u>		<u> </u>
Total	I _	14/60 602	14/55,224	1,742,679	1 484 127	5,378	60 369	50,464
10621	- <u> </u>	14/00,002	14/001004	11/1-010	1,101,101	0,070	00,000	50,404
Organizations whose primary functions	1							
are business activities:	1			1				
Mutual savings banks-savings								
department	(2)	322	307	435,405	402,541	15	9,814	7,611
	(~)	JKK	307	435,405	402,541	15	5,014	1,011
Mutual savings banks - life in-	(2)		27	873	450	1	4	3
surance department	(2)	28		0/3	458	-	* T	, v
Building and loan or savings and		}			ļ			1
loan associations (not Federal),						1	1	1
and cooperative banks organized	(4)	2 4 63	7 7 10	100 205	345 700	149	3,039	2,572
in Massachusetts	(4)	3,461	3,312	167,305	145,329	145	5,005	2,51%
Cooperative banks except those	1							
organized in Massachusetts and credit unions (not Federal)	(4)	7 450	7 746	0.070	7 740	312	406	394
Cemetery companies	(5)	3,458					855	688
Local benavolent life insurance	(0)	1,188	1,037	18,433	14,928	101	000	000
associations	(10)	2.76	1 240	7 200	2 664	36	984	944
Mutual ditch or irrigation	(10)	176	140	3,290	2,664	1		
companies	(10)		1	1 700	4.304	269	1,327	960
Mutual telephone companies	(10)	765 406		4,760	4,124		96	
Mutual organizations not elsewhere		400	0.0	1 10	410			
classified	(10)	1,017	966	52,562	46,896	51	1,583	1,515
Mutual insurance organizations	(10)	1,017	500	0.,000	10,000		1,000	1,010
(not life or marine)	(11)	1,459	1,243	25,752	21,270	216	2,612	2,138
Farmers' cooperative marketing and	(**)	1,403	1,.10	~~,		~-0	-,010	-,100
purchasing organizations, total	(12)	4,397	4,120	2,207 464	2,186,038	277	26.440	25,816
Marketing also purchasing	(12)						8,591	
Marketing (exclusively)	(12)	1,167					7,554	
Purchasing (exclusively)	(12)	946			313,613		7,036	
Type of activity not stated	(12)	494			71,258	1		3,148
Grop financing organizations	(12) $(13)$		1	1,447	972			, <u>110</u>
Holding companies for other tax-	(10)	~ 1	~ ~ /	/ <del>۲۳</del> ر ش	3.2	1 -	"	I -
exempt organizations	(14)	934	798	14,383	10,925	136	838	520
Federal credit unions	(14) $(15)$		1	· ·	5,012	1	10	
Federal aavings and loan associa-	(10)	0,050	,000	0,011		· '	1 10	
0	(15)	1 201	1 206	110 200	06 421	5	148	118
tions Notional form loop pressintions		1,301			96,431	1	55	
National farm loan associations	(15)	1,498			8,232			
Production credit associations	(15)	498	494	13,958	14,015	4	134	144
Federal intermediate credit banks,				1	ł		1	1
Federal land banks, banks of	1				ł			1
cooperatives, production credit	(Dr)			-		l	1	1
corporations, etc.	(15)	18	18	79,959	77,940			<u> </u>
(Taka)		04.045	00 775	3 350 000	3 045 574	1 224	10 745	12 520-
Total		24,045	22,331	3,158,428	3,045,534	1,714	40,045	43,536
Crand total		34/04 01-	100	1 000 000	4 500 001	2	100 210	04 000
Grand total	-	14/84 647	114/17 555	4,900,906	14 SKA 001	1,092	108,712	194,000

For footnotes, see pages 41-42.

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Footnotes for tables 1-19

- 1/ Includes District of Columbia.
- 2/ Includes Alaska.
- 3/ Less than \$500.

4/ Table 1 includes 8 group returns representing 1,889 organizations as follows:

	Tota		La bo organiza	tions	Social c pleasure creation	
States	Number of group returns	Number of organiza- tions re- presented	Number of group returns	Number of organiza- tions re- presented	Number of group returns	Number of organiza- tions re- presented
Illinois Michigan New York Ohio	1 1 4 2	53 1,203 427 206	- 1 2 2	1,203 364 206	1	53 63
Total	8	1,889	5	1,773	3	116

5/ Table 2 includes the 8 group returns as shown in the total of note 4.

6/ Table 3 includes 8 group returns representing 1,889 organizations as follows:

Total gross income and	Tota		Labo organiza		Social c pleasure creation	
receipts classes (Thousands of dollars)	Number of group returns	Number of organiza- tions re- presented	Number of group returns	Number of organiza- tions re- presented	Number of group returns	Number of organiza- tions re- presented
10 under 15 25 under 50	1	12 19	1	- 19	1	12
100 under 250 250 under 500	2	104 1,230	- 2	1,230	2	104
1,000 under 5,000 5,000 and over	1	179 345	1	179 345	-	
Total	8	1,899	5	1,773	3	116

7/ Tables 4, 5, and 6, each includes under social clubs, 1 group return representing 53 organizations.

<u>S</u>/ Table 7 includes 1 group return to which are attached 9 balance sheets distributed in total assets classes as follows: 2 balance sheets in class \$1,000 under \$5,000; 3 in class \$5,000 under \$10,000; 3 in class \$50,000 under \$100,000; and 1 in class \$100,000 under \$250,000. 9/ A complète balance sheet is tabulated for organizations whose primary functions are nonbusiness activities under subsections (1) labor organizations, (6), (7), (8), and (9), if the return shows \$5,000 or more gross receipts from business; and under subsections (1) agricultural and horticultural organizations, (16), (17), and (19), if the return shows \$100,000 or more total gross income and receipts.

10/ Purchases for or advances to patrons.

11/ A complete balance sheet is tabulated for organizations whose primary functions are business activities under subsection (2) mutual savings banks if the return shows \$1,000,000 or more total gross income and receipts, subsections (4), (5), (10), (11), (13), (14), and (15), if the return shows \$100,000 or more total gross income and receipts, and subsection (12) farmers' cooperative organizations regardless of the amount of such receipts.

12/ Table 14 includes under labor organizations 2 group returns distributed in rent received classes as follows: 1 return representing 27 organizations in class \$1,000 under \$2,500; and 1 return representing 179 organizations in class \$5,000 under \$10,000.

13/ Table 15 includes 5 group returns representing 1,773 labor organizations, distributed in the total gross income and receipts classes as shown in footnote 6.

14/ Table 19 includes 8 group returns: 5 representing 1,773 labor organizations, and 3 representing 116 social organizations.

# SECTION B

# Returns received between December 31, 1944 and September 1, 1945

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Tax-exempt organizations, returns Form 990, for 1943

### Supplementel statistics

These data from the annual returns, Form 990, are supplemental to the data for organizations exempt from tax under section 101, contained in Section A of this report, and are compiled from returns for the calendar year 1943 and for fiscal years beginning in 1943, received in the Bureau between December 31, 1944, and September 1, 1945.

There were 17,563 returns received after December 31, 1944, of which 2,157 returns show total gross income and receipts of \$50,000 and over, 15,371 returns show total gross income and receipts less than \$50,000, and 55 show no income data.

Certain details from 2,137 returns of organizations reporting \$50,000 and over total gross income and receipts are tabulated in five tables showing data on receipts, disbursements, and total assets from these returns. On pages 46-51 the five tables, 2, 5, 7, 10, and 12 present these items in the same manner as similar data are presented in Section A of this report. The tables are identical with those in Section A, however, each is labeled 'Supplement' so that it will be evident the data therein are in addition to those in that section.

No similar data are tabulated from the remaining returns, however, each of the 15,371 returns with total gross income and receipts of less than \$50,000 has been classified for the type of organization as determined from the subsection of section 101 under which tax exemption has been established, taking into consideration the subdivisions under the six sub-sections containing combinations of activities as was done in Section A.

On the following page, there is a tabulation of the 17,508 returns which show income data, by type of organization as well as the breakdown according to the amount of total gross income and receipts.

Tax-exempt organizations, Form 990, for 1943 and fiscal years ending in 1944, received in the Bureau after December 31, 1944, by type of organization and by number of returns with total gross income and receipts under \$50,000 and \$50,000 and over

	Subsec-			rns with total
Type of organization	section 101	Total	gross income a Under \$50,000	\$50,000 and over
Organizations whose primary functions are non-				
business activities:				
Labor organizations	(1)	4,008	3,918	90
Agricultural and horticultural organizations	(1)	316	290	28
Literary, scientific, educational or charitable				
erganizations, hospitals, foundations, funds, etc.	(6)	3,231	2,806	425
Bueiness leagues, chambers of commerce, boards of				
trade, otc.	(7)	1,169	1,058	115
Local associations of employees, civic leagues,				
social welfare, etc.	(8)	1,764	1,684	80
Social clubs for pleasure or recreation	(9)	2,234	2,070	164
Employees' beneficiary associations	(16)	108	99	9
Teachers' retirement fund associations	(17)	- 1	-	-
United States employees' beneficiary associations	(19)	21	21	-
Total	-	12,851	11,944	907
<pre>)rganizations whose primary functions are business activities;</pre>				
Mutual savings banks - savings department	(2)	149	15	134
Mutual savings banks - life insurance department	(2)	2	1	1
Building and loan or savings and loan associa-				
tions (not Federal), and cooperative banks				
organized in Massachusetts	(4)	717	542	175
Cooperative banks except those organized in				
Massachusetts and credit unions (not Federal)	(4)	893	885	8
Cemetery companies	(5)	196	180	16
Local benevolent life insurance associations	(10)	30	29	1
Mutual ditch or irrigation companies	(10)	119	115	4
Mutual telephone companies	(10)	99	99	-
Mutual organizations not elsewhere classified	(10)	50	41	9
Mutual insurance organizations (not life or				
marine)	(11)	242	229	13
Farmers' cooperative marketing and purchasing				
organizations, total	(12)	1,198	372	826
Marketing also purchasing	(12)	344	54	290
Marketing (exclusively)	(12)	304	118	186
Purchasing (exclusively)	(12)	375	83	292
Type of activity not stated	(12)	175	117	58
Crop financing organizations	(13)	5	5	-
Holding companies for other tax-exempt organiza-				
tions	(14)	279	275	4
Federal credit unions	(15)	115	115	-
Federal savings and loan associations	(15)	52	21	31
National farm loan associations	(15)	491	491	_
Production credit associations	(15)	12	1 II	1
Federal intermediate credit banks, Federal land				
banks, banke of cooperatives, production credit				
corporations, etc.	(15)	8	1	7
Total		4,657	3,427	1,230
Grand total	-	17,508	15,371	2,137

### Tables

Tax-exempt organizations with \$50,000 and over total gross income and receipts - returns received after December 31, 1944

Organizations whose primary functions are nonbusiness activities:

All returns:

2	(Supplement	;)	Number,	receipts,	and	disburse-	
	ments by	type	of organ	nization			46

Returns with gross receipts from business:

5 (Supplement) Number, receipts, and disburse-	
ments by type of organization	47
7 (Supplement) Number of returns, number with-	
out balance sheets by type of organization,	
and for returns with balance sheets by total	
assets classes: Number of balance sheets and	
total assets	48

Organizations whose primary functions are business activities:

10 (Supplement) Number, receipts and disburse-	
ments by type of organization	49
12 (Supplement), - Number of returns, number with-	

 (Subbaomora).		teen her	
out balance sh	eets, and	for returns with	
balance sheets	by total	assets classes: Num-	
ber of returns	and amoun	nt of total assets	50-51

Page

Table 2 (Supplement). - Tax-exempt organizations with 350,000 and over total gross income and receipts, whose primary functions are nonbusiness activities, by 4ype of organization: Number of returne, receipts, and disbursementa

(Returns Form 990, for 1943 and fiscal years ending in 1944, received in the Bureou efter December 31, 1944)

		(M	oney figur	(Noney figures in thousands of dollars) Type of organization and	in thousands of dollars) Type of ortanization and		subsection of	Section 101		
Receipts and disb <b>urgements</b>	Total	Labor organi- zetiona		Literary, scientific, education- al, and charitable orteniza- tions, founda- tions, etc. funds, etc.	Business leatures, chambers of com- merce, bonrds of trade, etc.		Social clubs for pleasure or re- creation	فتس ام ودهم ' benefi- ciary associe- tions	Teachers' retire- ment hund associa- tions	United States states euployees' benefict- ary trus ticns
		(1)	(1)	(ē)	(2)	(8)	(6)	(16)	(12)	(16)
Number of returns	<u>1</u> 907	06	26	425	511	<u>1</u> / 80	164	6		-
Gross income and receipts: Dues received from members From from members	33,964	5,961	1,036	2,758	105'31	2,586	6,952	1,769	1	ı
similar receipts from members	c,279	1,586	1,043	562	2,495	333	2,247	εı	ı	·
Dues, assessments, per cepte taxes, etc., from affiliated organizations	19,574	17,820	55	851	58 <b>2</b>	206	8	I	I	ı
dranes, entres, contributions, etc., received Dividends end interest	63,713 12,523	1,288 348	151 31	59,488 11,677	1,411 146	886 118	426 155	63 47	11	
Rents Cross measures from hundrased	4,050	87	100	3,046	50	565	203	1	I	I
cross receives incum pusiness ectivities Cther gross income	98,043 8,962	935 625	1,724 40	62,995 4,515	3,495 1,525	12,885 956	16,005 1,299	4 03	1 1	1 1
Total gross income and receipts	249,108	28 <b>,</b> 651	4,181	145,891	22,604	18,536	27,345	1,899	,	•
Disburgements: Death, sick, and pension bene- fits to numbers or their de- pendents Other benefits to mambers Dues, assessments, per capita	ε, 300 2,155	6,472 241	1 1	224 262	39 14	634 1,207	88	881 402		1.1
ortanizations	4,520	2,580	25	1,154	113	182	309	158	1	
Cost of goods sold Jarés, seleries, end commissions	22,554 64.123	271 5.312	191 1.163	6,020 39.470	6.079	7,532 4.471	7,670	49		11
	4,268	1,247	512	1,232	1,280	115	170	4	1	ı
Interest Terest	1,087	01 289	5 A	528	081 L	327	1.363	18	1 1	
Other operating aroanses	70,215	6,304	1,432	43,427	028,6	1,978	7,232	л	I	•
<u> </u>	30°,001	661	133	30,657	<b>8</b> 26	425	201	ı	I	ı
Dividends and other distributions to members, etc. Other disburgements or charges	107 1,591	۲ BS	61 1	30 1,301	- 79	58 137	40	ہ ا	1.1	
Total disburgements	215,680	23,415	3,457	124,809	20,215	17,111	25,149	1,524	,	i i

 $\underline{J}$  Includes 1 group return which represents 2 organizations.

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Table 5 (Supplement). - Tax-exempt organizations with \$50,000 and over total gross incomes and receipts, whose primary functions are non-businens activities, and which report gross receipts from business, by type of organization: Number of returns, receipts and disbursements

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(Returns Form 990, for 1943 and fiscal years ending in 1944, received in the Bureau after December 31, 1944) ٠

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		(Money	figures i	Money figures in thousands of dollars	of dollars					
				Type of or	Type of organization and	and subsection	٥f	section 101		
	,	Labor	Agri- cultural and	Literary, scientific, education- al, and charitable	1	Local associa- tions of employ-	Social clubs	Employees' benef1-	Teachers' retire-	United States employees'
Receipts and disbursements	Total	organi- zations	horti- cultural organi- setions	(v 60	merce, ooards of trade, etc.	ces, civic leagues, soctal welfare,	for pleasure or re- creation	ciary associa- tions	ment fund associa- tions	oenefi- ciary associa- tions
		(1)	(1)	(6)	(1)	etc.	(6)	(16)	(21)	(19)
Number of returns with gross re- ceipts from business	567	22	21	287	41	50	145	г	I	I
Gross income and receipts: Dues received from members	13,046	1,407	666	<b>1,4</b> 68	3,061	464	5,804	176	1	ł
Fees, fines, accessments, and similar receipts from members	1,580	109	<b>-1</b> 73	337	323	20	617	1	I	I
utes, wesessmenus, per capital taxes, etc., from affiliated organizations	8,594	7,770	55	340	332	68	29	1	I	I
Grante, gifts, contributions, etc., received Dividends and interest	16,349 5,934	1,097 133	118 24	13,925 5,644	673 59	215 18	315 42	13 F	11	1 1
Rente Cross receirte from business	1,869	38	\$	1,480	38	61	199	1	1	ı
activities Other gross income	<b>96,04</b> 3 4,836	935 230	1,724 24	62,995 2,555	3,495 899	12,885 295	16,005 833	4	1 1	• •
<b>Total</b> gross income and receipts	150,251	127.11	2,840	88,744	8,884	14.027	23, 843	194	I	8
Disburgements: Deskh, sick, and peneion bene- fits to members or their dependents Other benefits to members Dues, assessments, per outs	2,534 29	2,090 2	i i	86 T	37 1	166 7	5 16 16	132	1	3 1
taxes, etc., paid to affiliated organizations Cost of conde sold	1,278	745	21 281	251 6,001	46 639	145	7.590	10	1 1	11
Tages a startes and commissions formersetion of officers	49,858	2,585	535	34,659	1,611	3,805	6,657	9 1	1	ĝ ę
Interest	600		0.5	476		44	472		ł	1
Taxes Other operating expenses	2,079 52,713	3,180	1,013	36,712	4,721	1,433	1,208 5,680	4 4	1 1	8 8
Orants, gifts, contributions, etc., peid	4,794	493	7	3,729	58	2.54	183	I	i	I
Dividends and other distributions to members, etc. Other disbursements or charges	78 816	<u>م ا</u>	19	2 620	13	58 136	40	1 1	1 1	8 6
Total disbursements	158,707	9,705	2,206	83, 56 5	7,626	15.391	22,064	150	ž	60 10 10 10 10 10 10 10 10 10 10 10 10 10

- 47 -

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fable 7 (Supplament). - Tax-exempt organizations with \$50,000 and over total gross income and reseipts, whose primary functions are nonbusinese activities, and which report gross receipts from business, by type of organization: Number of returns, number of returns without balance sheets, and for returns with belance sheets by total assets classes: Number of balance sheets and amount of total assets

(Returns Form 990, for 1943 and fiscal years ending in 1944, received in the Bureau after December 31, 1944)

Total Under 31.000
with no Number balance of bal- Amount of bal- sheets ance auce
sheets sheets
8 1,648 -
8 <b>1,</b> 470
143 172,155
18 23 6,595
25 5,832
58 87 27,576
1 578 ·
1
1
274 295 213, 952 ]
,000
under under
Amount of bal- Amount of bal-
100, 1 286
410 1 292
3,164 31 10,698 26
605 5 1,900
1,192 2 740 2
519 18 6,788 13
1
,
8
8,990 58 20,703

48 -\_

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Table 10 (Supplement). - Tax-exampt organisations with \$50,000 and over total grose income and receipte, whose primary functions are business antivities, by type of organisation; Number of returns, receipte, and disburcements

(Returns Form 980, for 1945 and fiscal years ending in 1944, received in the Bureau after December 51, 1944)

			1					Lenn.			Type of organisation	misstion a	nd aubeectic	n of secto	m 101								1
		Mutual sev-	1	Building				F	┝	-		Pa	Farmers' nooperative marks ting and	rative mari	ating and							ſ	Intele
Raceipts and disbursements	Total	Jinge banke Lift Savinge euro depart- den ment, den ment	Life Infre eucr de - pert- pert-	•	부 관 I I 가 가 입	1 4		et i i		11. 9 1 P .	Mutual insur- aros organ- iss- tions tions tions or usrine)		purchetin Marie ting al so tung purchesing	purcheaing organisations aristing lartesting Pur- lee draing straing aire	Purchastag (escic- sively)	Type of potinity pot	1		وة تب	H 9 1		5 + t =	inter- mediate credit banks, Fedarai land banks of co opers- tion errous- errous- er
		(2)	(2)	()	(1)	(3)	(10)	[10]	(10)	(01)	(11)	(12)	(27)	(75)	( <b>7</b> 7)	(12)	(12)	9	9	(15)	(15)	157	(12)
Mumber of returns	1/1.250	154	-	175	æ	16	Ţ	-	•	6	15	1/826	1/290	186	292	58	1	-	-	5		F	-
Orose income and receipte: Dues received from members	1,157	1	I	159	186	ð	•	ì	,	2	69	695	26	488	ដ	168	1	89	I	1	1	,	1. 
Fees, Lines, assessments, and similar receipts from members These secondarias new contta	2,392	~	ı	215	69	1	,	X	,	19	1,652	\$42	15	324	(2)	Q		51	ı	.7	-	1	ł
organisations	2,981	1	1	119	I	1	1	121	1	i	628	2,115	1,195	920	1	~	,	ł	'	1		ī	,
UTANG, ELLE, CONTIDUTIONS, atc., repaired Dividends and interest Rents	424 69,928 4,164	106 51,678 1,448	106	14,796	1 46 (2)	35 24 35 26 24 35	(2)	(2)	1 5 1	ĨAI	55 96 12	1, 550 1, 550	157 764 925	в 818 83	73 25	278	1.1.1	3, 8		- 621 310	111	1 00 1	, 966
Gross receipts from business activities Other gross income	806,261 12,647	1,202 6,885	425 22	8,005 627	571 27	2,455 44	80 %	124 21	1 1	, 750 15	150 51	776,985 4,038	245,784 1,109	291,266 2,204	201,825 468	40, 108 257	11	16 18	- 1 1	6, S17 51		83 <b>v</b>	8,940 867
Total gross income and re- neipts	888,953	61,519	553	24,711	902	2,930	8	350	1	784	2,671	786, 945	247,950	295,413	202,404	41,178	'	290	'	7, 501	'	69	10,966
Disbursementa: Desth, slok, and pension benefits to members of their dependents Other benefits to rembers Duss, seesteenots, per supila	360 765	216 1	1 •	14	131	11	97	3.1	1.1		748	11	11	1 1	1 i	1 1	1.7	<del></del>	11	k i	11	1 1	1.1
targes, etc., paid to affillated organisatione Cost of goods sold	2,065			26	_	245	i 1	- 1	t t	155	(2)	1,978	241 200, 565	1,697 246,400	1	36 19,951	1 1	55	( )	11	11	11	11
Wages, salaries, and commissions ' Compensation of officera	42,598 5,620	2,378 2,078	12	1,083		950 68	55	12	1 1	116	551 118	36,022				4,825		52	1.1	505 455	11	19	1,015
Interest Taxes	9,494	34 1,1 081,1	100	22.20	യന്	49	(2)	32	1.1	20	1 7 90	5,691 2,567	625 946 17 014	¢.	567 565 265	2,150 512 512	11	(2) 6	1 1 1	156	1 1 1	C 1 K	478 478
orani uperstate attractions Orante, gifte, contributions,				200 62	ç		D	e T	•	ACT (S)		507 <sup>6</sup> 70		2		31					1		
Dividends (nut patronage) and other distributions to members	***	\$	I	17	(>)		I	1	1	(*)	(2)	10	0	4	P T	3	1	2	1	3	I		4
Bitc.	47,980	27,610	74	15,226	136	ł	ş	ł	ł	57	27	5,670	1,060	1,146	318	1, 346	1		1	5,200	,	ī	ł
paid or crolited	27, 364 18, 539	15,295	- 412	1,259	1 25	1 25	1 1		P 1	L I	' ۲	27,364	8, 58) 16	5, 304 100	6,649 22	6,222 5	1 1	┿╾┌╾ ╡	1.5	996	1 1	1 10	250
Total disbursements	866,292	51, 505	\$55	20,258	464	464 2,13B	59	259		846	2.477	772, 809	244,177	287, 555	200, 850	40,149	'	159	1	6, 542	-1	105	8,258

 $\frac{1}{2}/$  Includes one group return representing two organizations.  $\frac{2}{2}/$  less than \$500.

Table 12 (Supplement). - Tar-exempt organizations with \$50,000 and over total groes income and receipts, whose primary functions are business activities, by type of organization: Number of returne, number of returne without balance sheets, and for returns with balance sheets by total assets classes: Number of returns and amount of total assets

Amount 8,941 3,574 640 . 9,048 960 1.1 56 ł 3 1 3,768 \$100,000 50,000 under returns 88489 2 , r 1 1 t 1 1 ı. ч . н і 3 1 Number ч Amount 6,317 800 3,930 102 1 ι 1 1 1 1 1.1 1 ı 1,484 ı. ı 1.1 6,317 \$50,000 Number \$25,000 under 2 9 8 8 returns 1 ı ł 1 ı ı. e ī ı ı ł r 1.1 174 f Amount ī 1 1,656 290 228 1,105 33 1,680 . 1 1 ខ្ល 1 1 ı 1 1 1 . 1.1 325,000 Number 315,000 under Returns with balance sheets by total esects classes \$1,000 | \$5,000 | 310 non 1 Ave returns 8 2 3 3 ī . . Ч ı. 1 1 1.1 8 t 1 Р Amount 281 262 34 1.1 1 ı ı 1.1 . 1 1 ı ŧ 1 ÷ ង t 294 315,000 Number under returne , ı. 1.1 1 2 1 1 ī 1.1 r r. ī ı н 3 Я Amount 1 ı . 1 1 . r ÷ . 1 93 93 93 93 1 1 1 1 1 53 under \$10,000 returns 1 1 1 H C C IS . . ដ Number 1 1 1 1 1 1 1 1 ī. r (Money figures in thousands of dollare) ĥ Amount ī 15 622 1.1 1.1.1 ı ī , ī 1 r r 22 \$5,000 Number under returns 1.1.1 æ 0000 1 1 ιł. 1 ı ı 1 1 1.1 i. ۱ ŧ. P Amount 1 1 1 i. ı ı і I i 1 1 ł. 8 I 1 1 (2) Under \$1,000 returns ł ı 01 1 1 1 1 1 ĿО 1 ŋ Number d 239,298 82,673 50,296 28,767 77,562 1,797 2,773 124,971 3,460 3,021 18,084 1,299 300,650 1,967,229 171,500 53 406 334 1,099,624 Amount Total <u>1</u>/822 returns 20 1/638 1/229 116 264 29 രു ന -1 а т ŝ es. 5 - 7 5 ч ß ţΩ Number g with no balance 80 19 28 88 59 28 58 59 58 58 ı 4 90 10 I 4 ∾2 5 . . 408 3 sheets 2 Number of returns number of re-1/826 1/290 186 292 58 5 0022 VT turns 4 g I H 16 8 4 б 53 Total 134 Ч 3 ч 1 300-tion 101 tion 300-(10) я П ลิลิลิลิลิลิ 15) (15) ı Sub-(10 (10) (4) (or) (2) (2) (2) ы federal intermediate credit banks, loan associations (not Federal) and cooperative banks organized cooperatives, production credit Building and loan or savings and Holding companies for other tax-National farm loan associations organized in Massechueetts and Local benevolent life insurance Cooperative banks except those Mutual insurance organizations (not life or marine) Farmers' cooperative marketing Production oredit associations Mutual savings banks - savings Mutual organizations not else-Type of activity not stated and purchasing organizations federal land banks, banks of credit unions (not Federal) Crop financing organizations Mutuel savinge banks - life Marketing also purcheeing associations Mutual ditch or irrigation Purchesing (exclusively) Mutual telephone companies Marketing (exclusively) Federal savings and loan Type of organization insurance department exempt organizations Federal credit unions corporations, etc. Cemetery companies in Massachusette where classified associations department Total companies total

Returns Form 990, for 1943 and fiecal years ending in 1944, received in the Bureau after December Zl, 1944)

Table 12 (Supplement). - Tar-erent organizations, with 550,000 and over total gross income and receipts, whose primary functions are business activities, by type of organization: Number of returns, number of returns without balance sheets, and for returns with balance sheets by total assets classes: Number of returns and amount of total assets - Continued

ī 1.1 Ľ ı. 142,903 142,903 Amount \$100,000,000 and over ı ı 1.1 ч returns 1 I lumber g ı ī 313 t ι 313 ŧ 1 1 1 ı, 266,058 583 135,211 Amount \$100,000,000 \$50,000,000 22 473. 72 under Continued З 9 returns പ ı 1.1.1 ı , ī 1 Vurib er ы (LODBY figures in thousands of dollars) (LODBY figures in thousands of dollars) (LODBY for the sheets by total assets classes - Returns with balance sheets by total assets classes - 85,000,000 55,000,000 51,000,000 25,141 1 . 6 1 1 39,003 27,272 \$ ı t 29,414 29,414 746,805 625,975 Amount \$50,000,000 under <u>1</u>/36 ~2 returns ับไป 2 7 7 7 ı. 63 Ч 1 1 t I 1 t 1 1 02 1 1 lumber g 13,227 7,328 28,245 7,306 ı. ı 5,109 1 1 1 1 26,753 1 47,170 244,961 130,377 6,198 Amount \$10,000,000 under returns <u>1</u>/35 0 Т В 1 4 1 -1.1 N -1 . lumb er g 21,778 7,536 38,174 3,021 11,268 1,787 3,460 ī 1,299 ı 9,166 1 514 1 273,601 Amount 39,994 64°011 110,587 ¢5,000,000 under returns 1 4 101 6 000 18 42 02 4 Ч 1 4 fumber Ĵ 1,992 5,280 1,573 Amount 7,244 T. - 316 13,314 623 32,556 677 ı 1 1 937 21,104 31,000,000 Jumber | under returns ~ ~ ~ T 6 i d ı ŝ ı 1988 ı. . Ч T. 4 of 3,714 815 Amount ı - 629 1 929 283 ŧ. ı. ı t 18,037 470 . τ. ı 781 10,415 15,873 250,000 500 000 under returns 1 04 1 1 02 46 3 a a D 23 ч J 1 4 52 ı lumber ĥ Amount 16,535 8,711 4,223 2,509 1,093 282 163 33 ī. 1 1 17,330 \$100,000 \$250,000 under returne ω 114 പ ര 601 . . . ı 1 -242 ŧ Number 1 1 . 22 Т Ч 990tion B0Ction Sub-(01) (11) (15) (15) (15) (10) (10) ลิลิลิลิลิลิ (15) (14) (15) 1 (2) (5) 5 5 (4) ų federal intermediate credit banks. federal savings and loan associacooperatives, production cradit Building and loan or savings and and cooperative banks organized loan associations (not Federal) Solding companies for other tex-Netional farm loan associations Local benevolent life insurance organized in Massachusetts and Production credit associations Cooperative banks except those armers' cooperative marketing Autual organizations not else-Mutual insurance organizations futual sevings banks - sevings and purchasing organizations, Type of activity not stated Federal land banks, banks of Crop financing organizations credit unions (not Federal) tutual savings banks - life Marketing also purchasing Mutual ditch or irrigation Wutuel telephone companies Purchasing (exclusively) Marketing (exclusively) Type of organization insurance department federal credit unions exempt organizations (not life or marine) corporations, etc. Cemetery companies in Massachusetts where classified associet to ns department Totel companies tions total

Returns Form 990, for 1945 and fiscal years ending in 1944, received in the Burseu ofter December 31, 1944)

Includes 1 group return representing two organizations each with balance sheet distributed in its respective total asset class as indicated.

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### Form 990 TREASURY DEPARTMENT INTERNAL REVENUE SERVICE (Revised May 1944) UNITED STATES ANNUAL RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX UNDER SECTION 101 OF THE INTERNAL REVENUE CODE, OR UNDER CORRESPONDING PROVISIONS OF PRIOR REVENUE ACTS (Required under Section 54(f) of the Internal Revenue Code, as added by Section 117 of the Revenue Act of 1943') For Calendar Year pr Fiscal Year Begun ......, and Ended PRINT PLAINLY NAME AND ADDRESS OF THE ORGANIZATION File This return must be (Name) Code ..... iled on or before the 5th day of the 5th nonth following the (Street and number) lose of the annual acounting period. Re-Serial urn must be filed with (Post office) (County) (State) No he Collector of Interal Revenue for the Have you been advised by Bureau letter of your exemption? ..... If "Yes" (Yes or no) If "No," application for listrict in which is lostate date of letter ated the principal exemption must accompany this return. Consult collector for your district for place of business or District rincipal office of the information. rganization. State nature of your activities Subsection of section 101 under which you are exempt Have 'ement. He s not previously reported to the Bureau been made in your articles of incorporation or bylaws or other of similar import? ...... If so, attach a copy of the amendments. inst. (Yes or no) State the names and addresses of the officers or other persons having care of the books of account, minutes, correspondence, and other documents and records of the organization. (Name and title) (Address) (Name and title) (Address) Check whether this return was prepared on the cash $\Box$ or accrual basis $\Box$ . This form shall be prepared in accordance with the method of accounting regularly employed in keeping the books of your organization. Fill in the items on the reverse side of this form, to the extent that they apply to your organization. We, the undersigned, president (or vice president, or other principal officer) and treasurer (or assistant treasurer, or hief accounting officer) of the organization for or by which this return is made, each for himself declares under the penalties of perjury that this return has been examined by him and is to the best of his knowledge and belief a true, correct, and comblete return. CORPORATE (President or other principal officer) (State title) (Date) SEAL (Treasurer, Assistant Treasurer, or Chief Accounting Officer) (State title) (Date) The following additional declaration shall be executed by the person other than an officer or employee of the organization actually preparing this return: I declare under the penalties of perjury that I prepared this return for the organization(s) named herein and that this return is to the best of my knowledge and belief a true, correct, and complete return.

(Name of firm or employer, if any)

(Signature of person preparing this return)

(Date)

<sup>1</sup>The filing of a return is not required of any organization exempt from taxation under the provisions of section 101 which is a (1) religious organization exempt under section 101 (6): (2) educational organization exempt under section 101 (6), if it normally maintains a regular faculty and curriculum and normally has a regulary organized body of pupils or students in attendance at the place where its educational activities are regularly carried on: (3) charitable organization, or an organization for the prevention of cruelty to children or animals, exempt under section 101 (6), if supported in whole or in part, by funds contributed by the United States or any State or political subdivision thereof, or primarily supported by contributions of the general public; (4) organization exempt under section 101 (6), if operated, supervised, or controlled by or in connection with a religious organization exempt under section 101 (3); or (6) corporation exempt under section 101 (15), if wholly owned by the United States or any agency or instrumentality thereof, or a wholly owned subsidiary of such corporation. GROSS INCOME AND RECEIPTS

Item No.

*1.	Receipts from members:	
	(a) Dues	\$
	(b) Fees, fines, assessments, and similar receipts	
*2.	Dues, assessments, per capita taxes, etc., received from affiliated organizations	
*3.	Grants, gifts, contributions, etc., received	
4.	Dividends and interest	
	Rents	
†6.	Gross receipts from business activities (state nature):	
	(a)\$	
	(b)	
	(c)	
	( <i>d</i> )	
*7	Other gross income and receipts	
8.	Total gross income and receipts (total of items 1 to 7, inclusive)	
0.		Ŷ
	DISBURSEMENTS, ETC.	
9.	Benefits paid to members or their dependents:	
	(a) Death, sickness, disability, or pension benefits	\$
	(b) Other benefits $\ldots$	
10.	Dues, assessments, per capita taxes, etc., paid to affiliated organizations	
11.	Cost of goods sold (or, in the case of farmers' cooperatives, purchases for or advances to patrons) .	
12.	Wages, salaries, and commissions (other than compensation paid to officers, directors, trustees, etc.)	
13	Compensation paid to officers, directors, trustees, etc	
	Taxes (such as property, income, social security, unemployment taxes, etc.)	
	Other operating, administrative, and overhead expenses	
	Grants, gifts, contributions, etc., paid (state nature):	
11.	(a) \$	
	(a)	
	( <i>b</i> )	
	( <i>c</i> )	
10		
10.	Dividends (other than patronage dividends) and other distributions to members, shareholders, or	
10	depositors	
	Patronage dividends or patronage refunds paid or credited (For farmers' cooperatives only)	
40.	Other disbursements or charges (state nature): (a)	
	(b)	
	(c)	
0.1	(d)	
21.	Total disbursements, etc. (total of items 9 to 20, inclusive)	\$
Far	mers' cooperative marketing and purchasing arganizatians shall also state—	
1 (1)		Durchaster
		Purchasing
	$(a) Members \dots \dots$	
	(b) Nonmember producers	
	(c) Nonmember nonproducers	
	(d) United States Government	

"In all cases where the total of either Items I, 2, 3, or 7 includes money or property amounting to \$3,000 or more, or to 10 percent or more of Item 8, which was received directly or indirectly from one person, in one or more transactions during the year, itemized schedules showing the total amount received from and address of each such person shall be attached to this return. (The term "person" includes individuals, fiduciaries, partnerships, corporations, associations, and other organizations. Receipts by a "central" organization from organizations included in a group return need not be itemized in the "central" organization's separate return.

 $\dagger$  If any amounts are reported in Items 5 or 6, a classified balance sheet of the organization(s) receiving such amounts, showing the entire assets and liabilities as of the end of the accounting period, should be attached.

A group return on this form may be filed by a central, parent, or like organization for two or more of its chartered, affiliated, or associated local organizations which (a) are subject to its general supervision and examination, (b) are exempt from tax under the same provision of revenue law as the central organization, (c) have authorized it in writing to include them in such return, and (d) have filed with it statements, verified under oath or affirmation, of the information required to be included in this return. Such group return shall be in addition to the separate returns of the central organizations, but in lieu of separate returns by the local organizations included in the group return. There shall be attached to such group return a schedule showing separately (a) the total number, names and addresses of the local organizations included, and (b) the same information for those not included therein. For further information see regulations under sections 54(f) and 101 of the Internal Revenue Code.

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