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UNITED STATES TREASURY DEPARTMENT

Bureau of Internal Revenue

Supplement to
STATISTICS OF INCOME
FOR 1943

PART 2

COMPILED FROM
RETURNS OF ORGANIZATIONS EXEMPT FROM TAX UNDER SECTION 101
INTERNAL REVENUE CODE

PREPARED UNDER DIRECTION OF THE
COMMISSIONER OF INTERNAL REVENUE
BY THE
STATISTICAL SECTION, INCOME TAX UNIT



November 1945

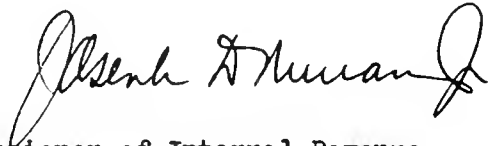
LETTER OF TRANSMITTAL

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,



Commissioner of Internal Revenue.

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

Contents

	<u>Page</u>
Source of data.....	1
Returns included.....	1
Limitations of data.....	2
 <u>Section A - Returns received through December 31, 1944</u> 	
Receipts and disbursements.....	3
Assets and liabilities.....	4-5
Group returns.....	5-6
Classification of returns:	
Type of organization.....	6
Classification of types.....	6-10
Other classifications.....	11
Arrangement of tables.....	11
 <u>Tables 1-8, for tax-exempt organizations whose primary functions are nonbusiness activities</u> 	
All returns:	
1. Number and total gross income and receipts by States and Territories and by type of organization.....	14
2. Number, receipts, and disbursements by type of organization.....	15
3. Number and total gross income and receipts by type of organization and by total gross income and receipts classes.....	16
Returns with gross receipts from business:	
4. Number and total gross income and receipts by States and Territories and by type of organization.....	17
5. Number, receipts, and disbursements by type of organization.....	18
6. Number, gross receipts from business, and total gross income and receipts by type of organization and by gross receipts from business classes.....	19
7. Number of returns, number without balance sheets by type of organization, and for returns with balance sheets by total assets classes: Number of balance sheets and total assets.....	20
8. Returns for which a complete balance sheet is tabulated, number, assets, liabilities, receipts, and disbursements by type of organization.....	21

Contents

Page

Tables 9-13, for tax-exempt organizations whose primary
functions are business activities

All returns:

9. Number and total gross income and receipts by States and Territories and by type of organization.....	24-25
10. Number, receipts, and disbursements by type of organization.....	26
11. Number and total gross income and receipts by type of organization and by total gross income and receipts classes.....	27-28
12. Number of returns, number without balance sheets by type of organization, and for returns with balance sheets by total assets classes: Number and total assets.....	29-30
13. Returns for which a complete balance sheet is tabulated, number, assets, liabilities, receipts, and disbursements by type of organization.....	31

Miscellaneous tables 14-19

Returns with rent income:

14. Number, rent received, and total gross income and receipts by type of organization and by rent received classes.....	34-35
--	-------

Returns for labor organizations:

15. Number, receipts, and disbursements by total gross income and receipts classes.....	36
---	----

Returns for farmers' cooperative marketing and purchasing organizations:

16. Number, receipts, and disbursements by total gross income and receipts classes.....	37
17. Number, assets, liabilities, receipts, and disbursements for returns with balance sheets and number without balance sheets.....	38
18. Returns with schedule for volume of business done, volume of business, receipts, and disbursements by type of cooperative.....	39

All returns:

19. Number, total gross income and receipts, and total disbursements by type of organization and by status of the ruling on taxability.....	40
---	----

Contents

Pages

Section B - Returns received in the Bureau between December 31, 1944 and September 1, 1945

Summary data..... 43-44

Tax-exempt organizations with \$50,000 and over total gross income and receipts

Organizations whose primary functions are nonbusiness activities:

 All returns:

 2 (Supplement). - Number, receipts, and disbursements
 by type of organization..... 46

 Returns with gross receipts from business:

 5 (Supplement). - Number, receipts, and disbursements
 by type of organization..... 47

 7 (Supplement). - Number of returns, number without
 balance sheets by type of organization, and for re-
 turns 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 disbursements
 by type of organization..... 49

 12 (Supplement). - Number of returns, number without
 balance sheets, and for returns with balance sheets
 by total assets classes: Number of returns and amount
 of total assets..... 50-51

Annual return, Form 990 (Revised May 1944)

Tax-exempt Organizations for 1943
Returns, Form 990

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 taxation 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 maintains 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 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) 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 owned by the United States or any agency or instrumentality thereof, or a wholly owned subsidiary 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 of 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

Returns received through December 31, 1944

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 edited to insure uniformity. For example, expenditures for capital items such as work bonds, furniture, etc., payments on mortgage principal, liquidating dividends, loans repaid, etc., as well as the transfer of funds to surplus reserves or undivided 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

(Money figures in thousands of dollars)

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.....	79,257	25,448	53,809
Gross receipts from business activities..	3,129,527	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
Disbursements:			
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., 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, etc.....	386,048	1,186	384,862
Other disbursements and charges.....	273,267	55,607	217,660
Total disbursements.....	4,623,662	1,534,591	3,089,071

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' cooperative 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 of returns	Balance sheets for which only the amount of total assets is tabulated		Balance sheets for selected organizations for which details also are tabulated	
		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	15,397,590	3,719	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 figures in thousands of dollars)

Assets and liabilities	Total	Organizations whose primary functions are nonbusiness activities	Organizations whose primary functions are business activities
Number of returns for which a complete balance sheet is tabulated.....	6,682	2,963	3,719
Assets:			
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 (excluding real estate).....	10,611,255	550,562	10,060,693
Capital assets - land, buildings, 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
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...	539,852	467,603	72,249
Less surplus deficit.....	23,295	17,338	5,957
Total liabilities.....	13,348,908	1,313,949	12,034,959

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 organized and operated exclusively for pleasure, recreation, and other non-profitable purposes (exempt under subsection (9)), as follows:

	<u>Labor organizations</u>	<u>Social clubs</u>
Number of group returns	5	3
Number of subordinate organizations 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

Subsection of section 101 under which exempt	Type of organization	Number of returns (1)	Gross receipts from business activities (+000) (2)	Total gross income and receipts (+000) (3)	Percent of receipts from business to total receipts (incl. 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 78,793 20.22	3.36 - 16.64 -
(1)	Agricultural and horticultural organizations, 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 - 6,029 -	12,718 3,904 8,814 69.30	47.41 - 68.40 -
(6)	Literary organizations, library associations, scientific or research organizations, 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 - 282,060 -	828,427 404,107 424,320 51.22	34.05 - 66.47 -
(7)	Business leagues, chambers of commerce, real estate boards, boards of trade, manufacturer's associations, trade associations, 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 - 25,161 -	185,024 124,543 60,481 32.69	13.60 - 41.60 -
(8)	Local association of employees devoted to charitable, educational or recreational 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 - 107,959 -	189,823 57,247 132,576 69.84	56.87 - 81.43 -
(9)	Clubs organized for pleasure or recreation 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 - 62.84 -

Tax-exempt organizations whose primary functions are nonbusiness activities - Continued

Subsection of section 101 under which exempt	Type of organization - Continued	Number of returns (1)	Gross receipts from business activities (+000) (2)	Total gross income and receipts (+000) (3)	Percent of receipts from business to total receipts (col. 2-3) (4)
(16)	Employees' beneficiary associations paying life, sick, accident, or other benefits to the members or their dependents:				
	1. Total	423	\$6,917	\$48,077	14.39
	2. Not engaged in business activities	363	-	35,421	-
	3. Engaged in business activities	60	6,917	12,656	54.65
	4. Percent of line (3) to (1)	14.18	-	26.32	-
(17)	Teachers' retirement fund associations of a purely local character:				
	1. Total	6	-	1,502	-
	2. Not engaged in business activities	6	-	1,502	-
	3. Engaged in business activities	-	-	-	-
	4. Percent of line (3) to (1)	-	-	-	-
(19)	United States employees' beneficiary associations paying life, sick, accident, or other benefits to the members, their dependents, or beneficiaries:				
	1. Total	138	812	3,752	21.64
	2. Not engaged in business activities	132	-	2,548	-
	3. Engaged in business activities	6	812	1,204	67.44
	4. Percent of line (3) to (1)	4.35	-	32.09	-
	TOTAL TAX-EXEMPT ORGANIZATIONS WHOSE PRIMARY FUNCTIONS ARE NONBUSINESS ACTIVITIES:				
	1. Total	60,602	522,401	1,803,047	28.97
	2. Not engaged in business activities	46,993	-	956,329	-
	3. Engaged in business activities	13,609	522,401	846,718	61.70
	4. Percent of line (3) to (1)	22.46	-	46.96	-

Within the above group, distinction is made between organizations which are not engaged in business activities and those which are engaged in business activities incidental to their primary functions. Whether or not these organizations 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 organizations in this group which reported gross receipts from business.

Tax-exempt organizations whose primary functions are
business activities

Sub-section of section 101 under which exempt	Type of organization	Number of returns	Total gross income and receipts (+000)	Total disbursements (+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), cooperative banks organized in Massachusetts	3,461	170,344	147,901
(4)	Cooperative banks except those organized in Massachusetts, credit unions including 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 associations	176	4,273	3,608
(10)	Mutual ditch or irrigation companies	765	6,087	5,085
(10)	Mutual or cooperative telephone companies	406	571	500
(10)	Mutual rural electrification organizations, and other mutual organizations exempt under subsection (10)	1,017	54,144	48,411
(11)	Mutual insurance companies or associations 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 associations, organized and operated on a cooperative basis for the purpose of marketing and purchasing products and supplies, total	4,397	2,233,904	2,211,854
(12)	a. Marketing also purchasing cooperatives	1,790	1,120,323	1,114,973
(12)	b. Marketing cooperatives (exclusively)	1,167	713,411	701,966
(12)	c. Purchasing cooperatives (exclusively)	946	323,650	320,508
(12)	d. Type of activity not stated	494	76,520	74,406

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

Sub-section of section 101 under which exempt	Type of organization - Continued	Number of returns	Total gross income and receipts (+000)	Total disbursements (+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 associations	27	\$1,447	972
(14)	Financing and holding companies, corporations holding title to property, collecting income therefrom, and turning over the entire amount, less expense, to an organization which is exempt from the income tax	934	15,221	11,445
(15)	Federal credit unions	3,092	5,031	5,022
(15)	Federal savings and loan associations	1,301	110,357	96,548
(15)	National farm loan associations	1,498	8,909	8,254
(15)	Production credit associations	498	14,092	14,159
(15)	Federal intermediate credit banks, Federal land banks, banks of cooperatives, production credit corporations, and other corporations organized under Act of Congress, 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 tax-exempt 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

Page

All returns:

1. Total gross income and receipts by States and by type of organization.....	14
2. Receipts and disbursements by type of organization....	15
3. Total gross income and receipts by type of organization and by total gross income and receipts classes.....	16

Returns with gross receipts from business:

4. Total gross income and receipts by States and by type of organization.....	17
5. Receipts and disbursements by type of organization....	18
6. Gross receipts from business and total gross income and receipts by type of organization and by gross receipts from business classes.....	19
7. Total assets by type of organization and total assets classes.....	20
8. Assets, liabilities, receipts and disbursements, for selected balance sheets by type of organization.....	21

Table 2. - Tax-exempt organizations whose primary functions are nonbusiness activities, 1945, by type of organizations: Number of returns, receipts, and disbursements

(Returns, Form 990 for 1945, received in the Bureau through December 31, 1944)

Receipts and disbursements	(Money figures in thousands of dollars)											
	Type of organization and subsection of section 101											
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Labor organizations	Agricultural and horticultural organizations	Literary, scientific, educational, and charitable organizations, hospitals, organizations, funds, etc.	Business leagues, chambers of commerce, boards of trade, etc.	Local associations, employment, civic leagues, social welfare, etc.	Social clubs for pleasure or recreation	Employees' beneficiary associations	Teachers' retirement fund associations	United States employees' beneficiary associations			
Number of returns	5/ 60,602	5/ 28,638	855	8,901	5,695	8,549	5/ 7,297	423	6	138		
Gross income and receipts:												
Dues received from members	467,026	218,419	2,482	38,265	83,421	43,841	44,773	33,446	379	1,998		
Fees, fines, assessments, and similar receipts from members	136,552	70,176	854	5,615	39,707	13,848	4,486	1,373	1	491		
Dues, assessments, per capita taxes, etc., from affiliated organizations	79,301	64,370	285	3,706	7,079	1,729	1,834	298	-	1		
Grants, gifts, contributions, etc., received	399,670	5,876	1,953	356,289	17,537	11,577	3,493	2,807	138	1		
Dividends and interest	97,974	3,572	233	86,365	1,083	2,794	780	2,187	550	411		
Rents	25,448	1,980	210	19,186	732	1,635	1,617	73	15	1		
Gross receipts from business activities	522,401	13,111	6,029	282,060	25,161	107,959	80,354	6,917	-	812		
Other gross income	74,675	12,183	672	36,943	10,305	6,441	6,700	975	419	37		
Total gross income and receipts	1,803,047	399,686	12,718	828,427	185,024	189,823	144,038	48,077	1,502	3,752		
Disbursements:												
Death, sick, and pension benefits to members or their dependents	82,342	19,811	25	14,798	206	23,466	236	22,220	763	816		
Other benefits to members	40,727	5,939	31	9,972	3,181	27,535	258	2,298	2	512		
Dues, assessments, per capita taxes, etc., paid to affiliated organizations	116,033	98,358	495	9,329	2,661	2,674	1,599	478	15	223		
Cost of goods sold	123,426	3,598	1,437	43,812	5,717	36,331	32,670	805	-	56		
Wages, salaries, and commissions	342,115	50,105	3,489	166,139	56,646	27,821	35,319	2,316	40	241		
Compensation of officers	62,709	38,410	375	8,704	11,916	1,851	1,070	325	9	49		
Interest	7,941	399	56	4,027	210	1,207	1,957	6	79	(3)		
Taxes	21,660	5,872	128	4,747	3,010	2,202	5,591	102	2	6		
Other operating expenses	470,094	87,696	4,438	220,445	65,859	38,378	49,367	3,588	32	291		
Grants, gifts, contributions, etc., paid	210,752	8,532	362	191,698	5,013	3,459	1,599	79	-	10		
Dividends and other distributions to members, etc.	1,186	102	101	465	74	357	31	39	15	3		
Other disbursements or charges	55,607	4,585	407	31,899	6,794	5,274	1,789	6,126	1	793		
Total disbursements	1,534,591	323,406	11,343	696,974	161,486	167,555	131,484	38,383	957	5,002		

For footnotes, see pages 41-42.

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)

(Money figures in thousands of dollars)

Type of organization	Sub-section of organization	Total gross income and receipts classes															
		Under \$500		\$500 under \$1,000		\$1,000 under \$2,500		\$2,500 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000		\$15,000 under \$25,000			
		Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount		
Labor organizations	(1)	6/ 28, 638	389, 686	6, 685	1, 387	2, 839	5, 900	9, 650	4, 082	14, 561	3, 298	23, 377	1, 464	17, 950	1, 317	25, 399	
Agricultural and horticultural organizations	(1)	955	12, 718	187	28	45	121	203	142	531	165	1, 207	107	1, 305	88	1, 610	
Literary, scientific, educational, and charitable organizations, hospitals, foundations, funds, etc.	(6)	8, 901	828, 427	1, 358	284	509	363	694	1, 131	697	2, 543	951	6, 941	726	8, 975	857	16, 601
Business leagues, chambers of commerce, boards of trade, etc.	(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, civic leagues, social welfare, etc.	(8)	8, 549	189, 823	3, 373	672	1, 132	812	1, 230	1, 976	683	2, 392	597	4, 299	351	4, 275	368	7, 697
Social clubs for pleasure or recreation	(9)	6/ 7, 297	144, 038	1, 519	334	870	634	1, 544	2, 533	917	3, 198	705	5, 081	8/ 368	4, 555	421	8, 188
Employees' beneficiary associations	(16)	423	48, 077	37	9	24	19	49	89	45	159	60	406	35	445	33	651
Teachers' retirement fund associations	(17)	6	1, 502	-	-	-	-	2	3	-	-	-	-	-	-	-	-
United States employees' beneficiary associations	(19)	138	3, 752	93	13	7	5	12	20	8	21	4	31	2	24	1	24
Total	-	6/ 60, 602	1, 803, 047	13, 895	2, 866	6, 806	4, 979	10, 300	16, 944	7, 297	26, 083	6, 735	48, 212	6/ 3, 625	44, 546	3, 684	71, 356
Total gross income and receipts classes - Continued																	
Type of organization	Sub-section of organization	\$25,000 under \$50,000		\$50,000 under \$100,000		\$100,000 under \$250,000		\$250,000 under \$500,000		\$500,000 under \$1,000,000		\$1,000,000 under \$5,000,000 and over					
		Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount				
		(1)	6/ 1, 055	36, 413	542	38, 040	278	41, 201	6/ 99	35, 408	32	22, 615	6/ 34	62, 371	6/ 7	58, 474	-
Labor organizations	(1)	44	1, 490	17	1, 206	18	2, 733	5	1, 813	1	546	-	-	-	-	-	-
Agricultural and horticultural organizations	(1)	1, 047	36, 851	799	56, 686	695	108, 356	301	105, 540	150	104, 710	101	197, 568	16	188, 880	16	188, 880
Literary, scientific, educational, and charitable organizations, hospitals, foundations, funds, etc.	(6)	513	18, 092	299	20, 619	192	30, 000	66	22, 770	26	17, 091	14	24, 083	4	22, 978	4	22, 978
Business leagues, chambers of commerce, boards of trade, etc.	(7)	374	12, 953	200	13, 480	124	19, 057	42	15, 056	28	18, 882	24	55, 847	3	32, 666	3	32, 666
Local associations of employees, civic leagues, social welfare, etc.	(8)	391	13, 774	269	19, 384	6/ 194	29, 521	58	19, 504	27	17, 872	14	19, 460	-	-	-	-
Social clubs for pleasure or recreation	(9)	46	1, 583	38	2, 820	28	3, 834	11	3, 815	9	6, 393	9	22, 351	1	5, 503	1	5, 503
Employees' beneficiary associations	(16)	1	28	-	-	2	361	-	-	-	-	1	1, 110	-	-	-	-
Teachers' retirement fund associations	(17)	2	58	5	238	2	306	4	1, 616	2	1, 398	-	-	-	-	-	-
United States employees' beneficiary associations	(19)	6/ 3, 473	121, 243	2, 167	152, 472	6/ 1, 531	235, 349	6/ 586	205, 501	275	189, 507	6/ 197	382, 590	6/ 31	303, 499	6/ 31	303, 499
Total	-	6/ 3, 473	121, 243	2, 167	152, 472	6/ 1, 531	235, 349	6/ 586	205, 501	275	189, 507	6/ 197	382, 590	6/ 31	303, 499	6/ 31	303, 499

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

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

States and Territories	(Money figures in thousands of dollars)																			
	Total		(1) Labor organizations		(2) Agricultural and horticultural organizations		(3) Literary, scientific, educational or charitable organizations, hospitals, foundations, funds, etc.		(4) Business leagues, chambers of commerce, boards of trade, etc.		(5) Local associations of employees, civic leagues, social welfare, etc.		(6) Social clubs for pleasure or recreation		(7) Employees' beneficiary associations		(8) Teachers' retirement fund associations		(9) United States employees' beneficiary associations	
	Number of returns	Total gross income and receipts	Number of returns	Total gross income and receipts	Number of returns	Total gross income and receipts	Number of returns	Total gross income and receipts	Number of returns	Total gross income and receipts	Number of returns	Total gross income and receipts	Number of returns	Total gross income and receipts	Number of returns	Total gross income and receipts	Number of returns	Total gross income and receipts	Number of returns	Total gross income and receipts
Alabama	69	5,220	15	228	3	1,576	20	19	4	20	348	27	645	-	-	-	-	-	-	-
Arizona	54	2,982	10	104	2	784	15	68	4	15	1,279	6	707	-	-	-	-	-	-	-
Arkansas	90	2,388	4	40	2	368	15	62	4	15	1,921	13	119	-	-	-	-	-	-	-
California	1,076	85,666	109	3,209	21	37,210	374	2,754	82	286	9,057	196	12,542	8	321	-	-	-	-	-
Colorado	178	8,945	21	115	6	2,854	38	2,854	18	58	2,107	55	1,255	2	2,076	-	-	-	-	-
Connecticut	508	14,659	23	182	5	10,574	94	10,574	15	97	1,194	72	2,255	4	49	-	-	-	-	-
Delaware	18	967	2	18	-	532	5	-	-	3	66	6	353	-	-	-	-	-	-	-
Florida	180	9,163	6	22	2	3,875	38	3,875	15	26	2,451	34	2,899	-	-	-	-	-	-	-
Georgia	103	5,460	10	40	6	1,820	20	1,820	11	50	501	50	3,197	-	-	-	-	-	-	-
Hawaii	40	3,542	1	9	-	2,709	23	2,709	5	7	38	6	715	-	-	-	-	-	-	-
Idaho	108	2,271	9	129	10	807	20	807	7	44	914	17	289	1	2	-	-	-	-	-
Illinois	7/ 971	80,205	116	2,650	39	69,929	281	58,999	125	10,392	177	3,486	228	15,650	3	400	-	-	-	-
Indiana	418	19,757	53	5,433	9	5,425	75	5,425	39	158	4,897	102	3,043	-	-	-	-	-	-	-
Iowa	585	6,879	39	2,893	90	888	58	1,871	34	409	318	41	1,421	4	44	-	-	-	-	-
Kansas	401	16,597	13	11,995	83	378	75	1,878	38	223	108	1,414	77	10	7	10	-	-	-	-
Kentucky	106	4,513	11	236	9	181	38	2,247	12	125	25	1,494	28	1,011	-	-	-	-	-	-
Louisiana	105	4,001	20	287	1	1,006	24	1,006	5	17	48	98	187	-	-	-	-	-	-	-
Maine	105	2,654	5	1	1	353	38	2,333	5	17	48	98	187	-	-	-	-	-	-	-
Maryland	324	58,735	29	1,737	4	55	128	22,013	42	6,453	51	20,476	88	2,941	2	3,879	-	-	-	-
Massachusetts	479	50,247	25	1,995	7	218	222	21,905	32	667	68	1,729	127	3,733	-	-	-	-	-	-
Michigan	392	50,605	55	1,429	1	21,498	109	28,998	33	710	79	14,020	114	6,524	1	3,617	-	-	-	-
Minnesota	542	16,168	38	332	19	114	109	10,782	33	609	279	1,651	81	2,515	8	184	-	-	-	-
Mississippi	78	2,319	8	25	8	388	28	1,428	13	358	12	414	11	81	-	-	-	-	-	-
Missouri	360	17,989	49	2,328	12	189	90	6,436	44	918	98	2,639	87	3,410	2	150	-	-	-	-
Montana	78	1,213	13	56	-	654	-	654	9	56	28	74	21	372	-	-	-	-	-	-
Nebraska	372	6,529	15	78	18	4,477	18	177	16	177	240	46	384	-	-	-	-	-	-	-
Nevada	14	125	2	44	1	4	3	4	2	37	4	22	12	-	-	-	-	-	-	-
New Hampshire	70	2,794	5	44	2	1,750	37	1,750	4	28	10	157	12	177	-	-	-	-	-	-
New Jersey	402	19,724	44	1,229	3	10,408	94	10,408	33	495	143	4,938	82	2,592	8	113	-	-	-	-
New Mexico	28	378	5	16	-	202	4	202	4	4	11	313	2	38	-	-	-	-	-	-
New York	1,264	376,954	117	11,437	10	586	479	108,231	187	15,800	200	20,791	287	21,901	3	183	-	-	-	-
North Carolina	125	5,858	7	48	1	3,968	37	3,968	21	176	33	742	28	693	-	-	-	-	-	-
North Dakota	72	1,847	3	4	4	2,287	20	2,287	5	27	27	210	9	85	-	-	-	-	-	-
Ohio	640	48,551	102	11,270	15	20,490	175	20,490	54	2,301	141	5,773	149	6,443	4	1,147	-	-	-	-
Oklahoma	175	4,558	12	142	3	1,990	43	1,990	28	1,085	50	304	59	989	-	-	-	-	-	-
Oregon	148	6,620	22	682	3	4,573	34	4,573	12	211	37	382	58	759	-	-	-	-	-	-
Pennsylvania	1,235	69,137	100	12,808	8	25,719	191	25,719	79	1,752	452	14,618	402	15,895	3	44	-	-	-	-
Rhode Island	88	1,299	9	68	2	775	19	775	1	7	24	121	15	350	-	-	-	-	-	-
South Carolina	50	1,185	5	22	2	471	13	471	5	51	17	317	7	236	1	43	-	-	-	-
South Dakota	55	680	6	45	2	356	8	356	11	12	12	85	13	68	-	-	-	-	-	-
Tennessee	94	5,490	16	2,228	14	2,394	21	2,394	15	185	7	114	22	527	-	-	-	-	-	-
Texas	375	12,569	41	557	10	633	104	5,425	63	1,170	41	768	113	3,679	3	337	-	-	-	-
Utah	83	1,787	14	203	7	228	10	228	10	129	34	616	20	587	-	-	-	-	-	-
Vermont	40	2,622	1	11	1	1	15	2,090	4	489	3	8	16	43	-	-	-	-	-	-
Virginia	153	12,324	10	61	6	9,801	61	9,801	19	288	25	1,039	33	1,061	1	7	-	-	-	-
Washington	313	14,173	34	844	2	19	73	5,818	25	3,068	84	3,378	94	2,809	1	-	-	-	-	-
West Virginia	186	4,417	18	57	6	3,114	45	3,114	4	4	38	751	38	389	-	-	-	-	-	-
Wisconsin	478	11,820	83	1,399	36	339	32	4,789	35	816	240	2,153	73	2,242	1	25	-	-	-	-
Wyoming	27	148	4	18	1	32	5	32	1	1	10	37	6	55	-	-	-	-	-	-
Total	7/ 15,938	646,718	1,341	78,793	450	424,320	3,490	424,320	1,242	60,461	4,026	132,878	7/ 2,984	127,874	60	12,658	-	-	-	-

For footnotes, see pages 41-42.

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

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

(Money figures in thousands of dollars)

Receipts and disbursements	Type of organization and subsection of section 101										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Labor organizations	Agricultural and horticultural organizations	Literary, scientific, educational, and charitable organizations	Business leagues, chambers of commerce, boards of trade, etc.	Local associations of employees, civic leagues, social welfare, etc.	Social clubs for pleasure or recreation	Employees' beneficiary associations	Teachers' retirement fund associations	United States employees' beneficiary associations		
Total	7,13,609	1,841	450	3,490	1,242	4,026	7,2,994	60	-	(19)	6
Number of returns with gross receipts from business	125,085	37,973	917	18,175	17,886	10,812	34,963	4,168	-	190	21
Gross income and receipts:	25,785	8,478	607	3,120	9,727	711	2,773	349	-	21	-
Dues received from members	18,215	12,108	48	1,411	2,111	1,119	1,418	-	-	-	-
Fees, fines, assessments, and similar receipts from members	93,748	2,683	780	77,789	3,784	5,766	2,531	414	-	(3)	180
Dues, assessments, per capita taxes, etc., from affiliated organizations	26,272	1,150	94	21,882	547	1,555	481	382	-	1	-
Grants, gifts, contributions, etc., received	10,053	569	119	7,038	418	764	1,141	4	-	-	-
Dividends and interest	522,401	13,111	6,029	282,060	25,161	107,959	80,354	6,917	-	812	-
Rents	25,160	2,722	220	12,847	846	3,890	4,213	422	-	(3)	-
Gross receipts from business activities	846,718	78,793	8,614	424,320	60,481	132,576	127,874	12,656	-	1,204	-
Other gross income	14,619	2,818	24	5,179	36	3,348	223	2,977	-	13	-
Total gross income and receipts	28,422	1,051	18	533	3,069	22,716	213	311	-	512	-
Disbursements:	21,311	17,162	95	1,138	769	1,354	782	12	-	(3)	-
Death, sick, and pension benefits to members or their dependents	120,409	1,427	1,424	43,580	5,609	34,910	32,596	805	-	56	-
Other benefits to members	206,828	10,180	2,019	121,786	18,721	21,031	32,587	368	-	135	-
Dues, assessments, per capita taxes, etc., paid to affiliated organizations	15,888	4,823	268	3,986	3,141	957	644	47	-	12	-
Cost of goods sold	5,834	136	18	2,867	96	968	1,749	(3)	-	-	-
Wages, salaries, and commissions	12,151	1,112	107	2,904	1,130	1,744	5,121	29	-	5	-
Compensation of officers	272,249	22,239	3,137	157,309	19,011	26,605	41,328	1,952	-	108	-
Interest	29,135	1,749	324	23,518	680	1,928	922	14	-	(3)	-
Taxes	744	3	94	260	38	315	21	13	-	-	-
Other operating expenses	26,629	599	268	18,490	411	1,899	939	3,967	-	55	-
Grants, gifts, contributions, etc., paid	752,220	63,359	7,798	382,059	52,711	117,776	117,125	10,496	-	897	-
Dividends and other distributions to members, etc.											
Other disbursements or charges											
Total disbursements											

For footnotes, see pages 41-42.

Table 6. - Tax-exempt organizations whose primary functions are nonbusiness activities and which report gross receipts from business, 1943, by type of organization and by gross receipts from business classes: Number of returns, gross receipts from business, and total gross income and receipts

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

(Money figures in thousands of dollars)

Type of organization	Gross receipts from business classes																					
	Under \$500		\$500 under \$1,000		\$1,000 under \$2,500		\$2,500 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000		\$15,000 under \$25,000									
Sub-section or section 101	Number of re- turns with re- cepts from busi- ness	Total gross receipts	Number of re- turns with re- cepts from busi- ness	Total gross receipts	Number of re- turns with re- cepts from busi- ness	Total gross receipts	Number of re- turns with re- cepts from busi- ness	Total gross receipts	Number of re- turns with re- cepts from busi- ness	Total gross receipts	Number of re- turns with re- cepts from busi- ness	Total gross receipts	Number of re- turns with re- cepts from busi- ness	Total gross receipts								
Labor organizations	(1)	1,341	13,111	78,793	156	1,454	190	295	4,119	121	425	4,010	65	463	10,262	20	245	2,017	29	586	7,561	
Agricultural organizations	(1)	450	6,059	6,814	32	169	53	362	66	245	613	463	26	320	632	24	458	543				
Literary, scientific, educational, and charitable organizations, hospitals, foundations, funds, etc.	(6)	3,490	282,060	424,320	202	149	2,713	202	1,459	312	1,136	14,115	354	2,515	16,700	219	2,760	8,812	246	4,872	10,714	
Business leagues, chambers of commerce, boards of trade, etc.	(7)	1,242	25,161	60,481	370	2,879	1,621	1,919	3,077	150	546	3,536	111	791	3,886	50	623	2,204	60	1,188	3,650	
Local associations of employees, civic leagues, social welfare, etc.	(8)	4,028	107,959	132,576	1,729	312	1,701	474	2,361	280	996	3,910	279	2,066	4,102	209	2,871	4,447	258	5,052	6,834	
Social clubs for pleasure or recreation	(9)	7,294	80,354	127,874	701	128	1,297	245	1,015	232	838	2,297	319	2,342	4,906	235	2,924	5,341	265	5,092	9,499	
Employees' beneficiary associa- tions	(16)	60	6,917	12,656	16	3	254	4	3	49	8	13	1,061	6	24	130	3	13	17	6	104	179
Teachers' retirement fund associations	(17)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United States employees' beneficiary associations	(19)	1	612	1,204	3	(3)	1	-	-	-	-	-	1	9	24	-	-	-	-	-	-	-
Total	-	7,13,509	552,401	845,718	4,214	741	14,188	1,278	903	9,778	1,565	2,538	19,459	1,167	4,209	28,610	1,195	9,688	40,741	760	9,406	22,470
GROSS RECEIPTS FROM BUSINESS CLASSES - Continued																						
Type of organization	\$25,000 under \$50,000		\$50,000 under \$100,000		\$100,000 under \$250,000		\$250,000 under \$500,000		\$500,000 under \$1,000,000		\$1,000,000 under \$5,000,000		\$5,000,000 and over									
	Number of re- turns with re- cepts from busi- ness	Total gross receipts	Number of re- turns with re- cepts from busi- ness	Total gross receipts	Number of re- turns with re- cepts from busi- ness	Total gross receipts	Number of re- turns with re- cepts from busi- ness	Total gross receipts	Number of re- turns with re- cepts from busi- ness	Total gross receipts	Number of re- turns with re- cepts from busi- ness	Total gross receipts	Number of re- turns with re- cepts from busi- ness	Total gross receipts								
Labor organizations	(1)	29	1,046	3,257	6	1,003	1,358	3	1,096	11,491	1	710	753	-	1	5,646	11,973					
Agricultural and horticultural organizations	(1)	23	760	897	13	1,835	2,347	4	1,345	1,405	-	-	-	-	-	-	-	-	-	-		
Literary, scientific, educational, and charitable organizations, hospital, foundations, funds, etc.	(6)	358	13,008	27,745	326	23,432	35,026	300	51,372	75,183	70	46,714	55,251	38	68,100	84,195	2	16,393	21,682			
Business leagues, chambers of commerce, boards of trade, etc.	(7)	47	1,480	4,359	25	1,696	4,417	17	2,483	6,180	8	2,699	3,758	1	500	6,147	2	7,316	9,144	1	5,249	5,323
Local associations of employees, civic leagues, social welfare, etc.	(8)	204	7,094	9,270	102	7,240	10,141	51	7,757	9,676	12	8,109	9,780	13	26,143	27,848	3	32,476	32,665			
Social clubs for pleasure or recreation	(9)	290	10,254	16,936	189	13,294	21,391	7	11,087	15,547	16	10,475	14,672	5	5,678	7,189	-	-	-	-		
Employees' beneficiary associa- tions	(16)	6	251	424	4	350	456	2	212	455	1	766	3,617	2	5,160	5,911	-	-	-	-		
Teachers' retirement fund associations	(17)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
United States employees' beneficiary associations	(19)	1	55	293	1	55	293	1	708	887	1	708	887	-	-	-	-	-	-	-		
Total	-	957	33,919	62,927	674	47,920	87,921	7,532	82,143	120,720	214	74,440	102,684	108	67,921	134,287	60	12,393	134,287	7	59,764	71,843

For footnotes, see pages 41-42.

Table 7. - Tax-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

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

(Money figures in thousands of dollars)

Sub-section of organization	Number of returns with gross receipts from business	Number of returns with no balance sheets	Returns with balance sheets by total assets classes															
			Under \$1,000		\$1,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000		\$15,000 under \$25,000		\$25,000 under \$50,000		\$50,000 under \$100,000			
			Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets
Labor organizations	8/1,341	1,219	8/122	41,378	7	8/26	68	8/10	80	9	113	13	246	8	326	8/10	710	
Agricultural and horticultural organizations	450	312	138	3,813	17	33	91	26	167	12	140	20	379	13	495	11	734	
Literary, scientific, educational, and charitable organizations, hospitals, foundations, funds, etc.	3,490	1,843	1,647	998,688	69	25	337	108	772	69	849	95	1,866	172	6,307	188	13,805	
Business leagues, chambers of commerce, boards of trade, etc.	1,242	749	493	35,609	85	38	110	53	395	39	485	54	1,062	64	2,306	31	2,163	
Local associations of employees, civic leagues, social welfare, etc.	4,026	2,964	1,042	119,231	154	74	186	496	139	1,026	121	1,505	141	2,712	144	4,896	71	4,945
Social clubs for pleasure or recreation	2,994	1,679	1,315	146,852	191	79	211	568	138	992	98	1,191	110	2,135	133	4,715	115	7,983
Employees' beneficiary associations	60	38	22	12,739	1	1	4	10	4	32	2	23	2	38	1	32	2	159
Teachers' retirement fund associations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United States employees' beneficiary associations	6	4	2	7,013	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	8/13,609	8,908	8/4,891	1,365,522	537	233	8/695	1,889	8/478	3,455	350	4,308	435	8,439	535	19,076	8/428	130,499

Sub-section of organization	Returns with balance sheets by total assets classes - Continued													
	\$100,000 under \$250,000		\$250,000 under \$500,000		\$500,000 under \$1,000,000		\$1,000,000 under \$5,000,000		\$5,000,000 under \$10,000,000		\$10,000,000 under \$50,000,000		\$50,000,000 under \$100,000,000 and over	
	Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets	Number of balance sheets	Amount of balance sheets
Labor organizations	8/9	1,364	4	1,631	5	3,427	6	15,434	2	17,972	-	-	-	-
Agricultural and horticultural organizations	3	431	2	716	1	650	-	-	-	-	-	-	-	-
Literary, scientific, educational, and charitable organizations, hospitals, foundations, funds, etc.	297	49,672	168	59,155	159	111,660	168	47,428	25	170,657	6	81,784	-	1,154,371
Business leagues, chambers of commerce, boards of trade, etc.	29	4,289	15	5,181	8	5,133	4	8,827	1	5,620	-	-	-	-
Local associations of employees, civic leagues, social welfare, etc.	49	8,084	31	10,895	9	5,937	14	31,946	-	-	3	46,665	-	-
Social clubs for pleasure or recreation	167	26,393	82	29,430	43	29,681	27	43,684	-	-	-	-	-	-
Employees' beneficiary associations	3	449	1	404	1	580	-	-	-	-	1	11,011	-	-
Teachers' retirement fund associations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United States employees' beneficiary associations	1	126	-	-	-	-	-	-	1	6,887	-	-	-	-
Total	8/558	90,808	300	107,412	226	157,069	219	447,368	29	201,136	10	139,461	-	1,154,371

Table 8. - Tax-exempt organizations whose primary functions are nonbusiness activities and which report gross receipts from business, for which a complete balance sheet, 1943, is tabulated, 9/ by type of organization: Number of returns, assets, liabilities, receipts, and disbursements

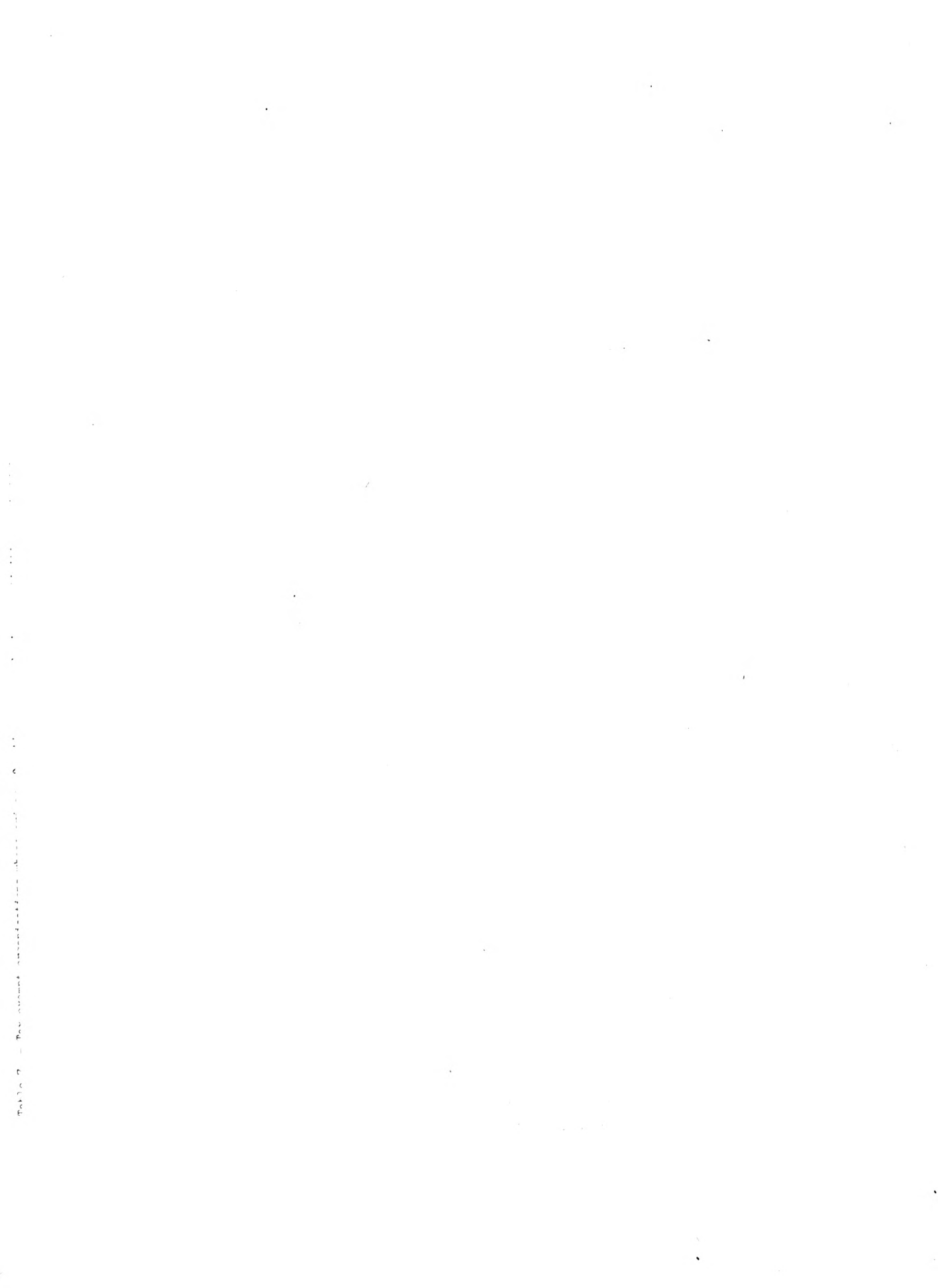
(Returns, Form 990 for 1943, received in the Bureau through December 31, 1944)

(Money figures in thousands of dollars)

Assets, liabilities, receipt and disbursements	Total	Type of organization and subsection of section 101								
		Labor organizations	Agricultural and horticultural organizations	Literary, scientific, educational, and charitable organizations, hospitals, foundations, funds, etc.	Business leagues, chambers of commerce, boards of trade, etc.	Local associations of employees, civic leagues, social welfare, etc.	Social clubs for pleasure or recreation	Employees' beneficiary associations	Teachers' retirement fund associations	United States employees' beneficiary associations
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns for which a complete balance sheet is tabulated 9/:	2,963	59	20	1,744	194	737	803	8	-	2
Assets:										
Cash	98,229	9,713	308	51,411	6,950	18,091	11,114	427	-	226
Notes and accounts receivable	40,624	3,496	145	27,116	1,509	2,741	5,525	193	-	-
Inventories	14,808	130	72	2,768	251	2,370	3,606	3	-	9
Loans and investments (excluding real estate)	550,562	20,608	1,212	421,496	15,913	6,190	12,712	11,173	-	6,768
Capital assets—land, buildings, and equipment	541,363	5,931	289	465,490	5,658	25,818	97,912	258	-	8
Other real estate	17,199	369	27	14,016	192	191	2,584	19	-	-
Other assets	51,163	446	33	42,028	1,820	2,911	3,593	331	-	1
Total assets	1,313,949	40,693	2,086	954,74	32,294	112,992	156,844	12,404	-	7,013
Liabilities:										
Accounts payable	22,983	490	62	11,492	883	5,546	4,457	40	-	9
Notes, loans, bonds, and mortgages	125,275	1,135	47	96,583	857	19,768	36,904	1	-	-
Other liabilities	100,607	891	112	7,347	5,557	10,870	11,429	1,219	-	22
Reserves (not depreciation reserves)	228,276	8,990	485	190,449	6,111	18,060	4,167	10,025	-	-
Capital stock or memberships	145,356	6,061	438	133,465	3,019	2,527	24,616	114	-	66
Surplus and undivided profits	240,189	4,721	939	141,739	12,589	31,786	45,391	446	-	299
Net worth - not segregated	457,163	19,883	3	34,149	3,483	32,474	12,436	559	-	6,617
Less surplus deficit	17,338	1,467	-	12,340	5	1,070	2,556	-	-	-
Total liabilities	1,313,949	40,693	2,086	954,74	32,294	112,992	156,844	12,404	-	7,013
Gross income and receipts:										
Dues, received from members	59,924	8,073	159	14,333	8,799	5,330	23,642	1,044	-	175
Fees, fines, assessments, and similar receipts from members	10,075	3,307	472	1,748	2,422	1,118	1,560	294	-	21
Dues, assessments, per capita taxes, etc., from affiliated organizations	9,749	7,032	1	741	277	273	1,114	-	-	-
Grants, gifts, contributions, etc., received	55,477	514	227	41,160	2,725	4,303	1,719	24	-	(3)
Dividends and interest	17,766	544	17	14,815	432	1,333	209	333	-	179
Rents	5,981	82	3	1,115	355	333	745	-	-	1
Gross receipts from business activities	363,970	8,447	2,321	17,139	15,540	34,134	52,399	3,926	-	803
Other gross income	16,145	2,163	30	5,349	400	2,589	2,406	65	-	-
Total gross income and receipts	536,580	31,123	3,229	102,142	30,951	92,442	85,794	5,685	-	1,172
Disbursements:										
Death, sick, and pension benefits to members or their dependents	10,353	1,316	19	1,177	11	177	55	2,287	-	-
Other benefits to members	20,993	251	-	1,177	9	17,798	87	146	-	512
Dues, assessments, per capita taxes, etc., paid to affiliated organizations	3,865	1,206	17	1,177	178	149	311	-	-	(5)
Cost of goods sold	86,807	857	737	1,177	4,984	11,425	20,871	142	-	56
Wages, salaries, and commissions	134,598	7,436	827	1,177	3,520	16,573	22,712	258	-	134
Compensation of officers	5,315	200	78	1,177	1,228	174	297	22	-	10
Interest	4,044	48	1	1,177	62	73	1,162	-	-	-
Taxes	7,601	27	28	1,177	675	1,177	3,404	8	-	5
Other operating expenses	168,923	17,045	968	1,177	9,154	14,445	27,276	279	-	101
Grants, gifts, contributions, etc., paid	14,880	114	202	1,177	273	453	407	-	-	-
Dividends and other distributions to members, etc.	533	-	34	1,177	11	114	7	-	-	-
Other disbursements or charges	17,362	11	28	1,177	153	1,177	472	332	-	58
Total disbursements	476,432	31,123	2,940	102,142	28,317	92,442	77,069	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

	Page
All returns:	
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.....	27-28
12. Total assets by type of organization and total assets classes.....	29-30
13. Assets, liabilities, receipts and disbursements, for selected balance sheets by type of organization.....	31

Table 9. - Tax-exempt organizations whose primary functions are business activities, 1943, by States and Territories and by type of organization; number of returns and amount of total gross income and receipts

(Returns, Form 440 for 1943, received in the Bureau through December 31, 1944)
(Money figures in thousands of dollars)

States and Territories	Type of organization and subsection of section 101										Total gross income and receipts	Number of returns	Total gross income and receipts	Num-ber of re-ceipts	Mutual savings banks	Building and loan associations (not Federal), and cooperative banks organized in Massachusetts	Cooperative banks except those organized in Massachusetts and credit unions (not Federal)	Cemetery companies	Local benevolent life insurance associations	Mutual ditch or irrigation companies	Mutual telephone companies	Mutual organizations not classified	Mutual insurance organizations (not life or marine)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)														(11)	(12)
Alabama	-04	-	-	9	157	31	118	1	12	-	-	-	-	-	-	-	-	-	-	-	16	1,159	1	19	
Arizona	50	-	2,840	1	63	4	6	5	139	-	-	-	-	-	-	-	-	-	-	-	2	1,139	7	27	
Arkansas	136	-	11,189	1	495	7	4	5	9	119	-	-	-	-	-	-	-	-	-	-	15	1,185	7	194	
California	1,314	-	289,431	26	10,794	105	46,634	34	1,897	1,607	4	17	4,142	4	4	4	4	4	4	4	198	2,422	15	445	
Colorado	450	-	24,457	29	370	27	50	6	64	164	4	42	807	4	4	4	4	4	4	4	23	356	5	168	
Connecticut	392	67	55,827	4	36	2	37	4	74	11	44	-	-	-	-	-	-	-	-	-	4	4	4	36	
Delaware	47	-	4,482	23	310	34	100	3	81	3	3	-	-	-	-	-	-	-	-	-	10	182	3	36	
Florida	245	-	33,812	14	308	73	155	2	6	-	-	-	-	-	-	-	-	-	-	-	38	2,461	13	103	
Georgia	89	-	282	5	318	3	41	4	5	-	-	-	-	-	-	-	-	-	-	-	1	284	-	103	
Hawaii	275	-	8,511	3	415	3	5	2	173	135	14	54	1,326	14	14	14	14	14	14	14	16	563	5	27	
Idaho	308	-	35,515	433	12,532	570	912	12	1,615	1,400	46	80	31	40	31	31	31	31	31	31	18	4,781	133	245	
Illinois	1,937	-	80,196	155	5,148	119	45	216	3	64	1	39	54	44	44	44	44	44	44	44	34	3,217	52	930	
Indiana	768	5	65,929	44	1,824	163	240	35	413	3	44	1	39	54	54	54	54	54	54	54	54	3,568	147	3,105	
Iowa	83	-	62,050	98	770	75	113	150	153	-	-	-	-	-	-	-	-	-	-	-	47	998	11	272	
Kansas	627	-	65,140	72	3,444	58	111	10	294	-	-	-	-	-	-	-	-	-	-	-	24	2,032	17	217	
Kentucky	377	-	20,254	53	4,524	35	35	3	31	11	266	1	1	1	1	1	1	1	1	1	11	734	2	36	
Louisiana	246	-	18,953	40	1,744	1	12	15	88	-	-	-	-	-	-	-	-	-	-	-	3	41	24	589	
Maine	164	-	15,226	29	6,505	40	172	15	103	1	1	1	1	1	1	1	1	1	1	1	2	246	13	486	
Maryland	537	-	71,338	1	12,150	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	41	24	589	
Massachusetts	1,347	-	107,353	7	4,187	4	4	37	1,173	1	46	1	1	1	1	1	1	1	1	1	2	246	13	486	
Michigan	427	-	49,021	35	3,522	91	400	9	233	2	76	-	-	-	-	-	-	-	-	-	13	1,339	36	1,240	
Minnesota	1,396	-	440,311	39	10,999	244	505	40	143	4	140	10	8	8	8	8	8	8	8	8	47	4,038	127	1,805	
Mississippi	225	-	17,481	1	145	3	5	5	47	-	-	-	-	-	-	-	-	-	-	-	24	2,352	2	174	
Missouri	876	2	100,897	128	4,417	270	442	32	403	2	44	9	18	34	34	34	34	34	34	34	14	2,144	60	856	
Montana	264	-	31,628	1	545	6	5	-	2	36	29	117	6	6	6	6	6	6	6	6	3	382	7	92	
Nebraska	524	-	55,885	47	2,491	40	172	12	48	1	1	2	4	4	4	4	4	4	4	4	43	29	26	503	
Nevada	14	-	365	3	365	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	3	-	104	
New Hampshire	64	-	9,568	6	289	5	139	9	47	-	-	-	-	-	-	-	-	-	-	-	102	102	6	104	
New Jersey	650	-	32,452	351	11,744	37	155	37	1,228	1	68	-	-	-	-	-	-	-	-	-	2	72	16	422	
New Mexico	83	-	5,279	7	200	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	4	182	4	203	
New York	1,239	-	465,693	150	14,426	164	680	107	4,991	5	21	3	80	2	2	2	2	2	2	2	4	1,932	8	203	
North Carolina	347	-	41,652	30	3,635	11	40	2	37	1	3	1	1	1	1	1	1	1	1	1	24	1,207	6	1,099	
North Dakota	433	-	77,586	446	35,246	227	440	46	1,832	5	548	1	4	4	4	4	4	4	4	4	30	3,064	34	481	
Ohio	1,432	-	126,056	37	1,977	45	39	18	136	63	389	28	38	38	38	38	38	38	38	38	30	3,064	72	1,714	
Oklahoma	431	-	39,347	4	1,013	23	138	15	138	-	-	-	-	-	-	-	-	-	-	-	4	1,147	4	43	
Oregon	434	-	79,940	1	13,791	45	77	104	1,966	5	97	11	38	8	8	8	8	8	8	8	2	894	123	3,035	
Pennsylvania	1,368	-	83,333	31	4,088	7	130	15	281	1	1	1	1	1	1	1	1	1	1	1	18	850	14	210	
Rhode Island	434	-	74,940	29	708	1	1	3	41	-	-	-	-	-	-	-	-	-	-	-	10	18	14	210	
South Carolina	175	-	16,310	6	282	1	1	5	41	-	-	-	-	-	-	-	-	-	-	-	10	18	14	210	
South Dakota	245	-	24,176	44	2,820	50	117	33	202	3	14	2	1	1	1	1	1	1	1	1	21	3,363	32	279	
Tennessee	280	-	12,754	10	3,056	34	131	4	62	1	11	1	1	1	1	1	1	1	1	1	8	894	14	117	
Texas	1,109	-	113,554	4	2,088	7	130	15	281	3	3	3	3	3	3	3	3	3	3	3	7	3,613	26	1,108	
Utah	265	-	37,596	14	222	1	1	3	41	-	-	-	-	-	-	-	-	-	-	-	7	112	2	13	
Vermont	85	-	19,996	9	127	3	3	8	41	-	-	-	-	-	-	-	-	-	-	-	7	139	2	71	
Virginia	425	-	46,966	36	1,629	21	154	18	152	4	46	3	3	3	3	3	3	3	3	3	7	1,031	22	225	
Washington	619	-	114,434	46	1,977	156	35	280	480	3	3	3	3	3	3	3	3	3	3	3	14	53	981	6	481
West Virginia	170	-	2,620	1	830	12	11	8	63	2	2	1	1	1	1	1	1	1	1	1	3	43	10	161	
Wisconsin	1,264	-	111,883	2	188	480	883	43	286	-	-	-	-	-	-	-	-	-	-	-	5	2,885	162	3,263	
Wyoming	86	-	5,559	3	139	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	243	3	25	
Total	24,045	-	3,206,572	322	445,220	28	877	3,461	170,344	3,456	8,494	1,188	19,288	173	4,273	765	6,087	406	571	1,017	54,144	1,459	28,384		

For footnotes, see pages 41-42.

Table 9. - Tax-exempt organizations whose primary functions are business activities, 1941, by States and Territories and by type of organization: Number of returns and amount of total gross income and receipts - Concluded

(Returns, Form 990 for 1948, received in the Bureau through December 31, 1941)

(Money figures in thousands of dollars)

States and Territories	Type of organization and subsection of section 101 - Concluded																						
	Farmer's cooperative marketing and purchasing organizations											Other											
	Marketing also purchasing		Marketing (exclusive)		Purchasing (exclusive)		Type of activity not stated		Drop financing organizations		Holding companies for other tax-exempt organizations		Federal credit unions		Federal savings and loan associations		National farm loan associations		Production credit associations		Federal inter-mediate credit banks, Federal land banks, banks of cooperative, production credit corporations, etc.		
Num-ber of re-ceipts	Total gross income and receipts	Num-ber of re-ceipts	Total gross income and receipts	Num-ber of re-ceipts	Total gross income and receipts	Num-ber of re-ceipts	Total gross income and receipts	Num-ber of re-ceipts	Total gross income and receipts	Num-ber of re-ceipts	Total gross income and receipts	Num-ber of re-ceipts	Total gross income and receipts	Num-ber of re-ceipts	Total gross income and receipts	Num-ber of re-ceipts	Total gross income and receipts	Num-ber of re-ceipts	Total gross income and receipts	Num-ber of re-ceipts	Total gross income and receipts		
Alabama	46	11,840	12	7,182	23	5,129	6	135	-	-	4	35	11	15	17	824	56	178	8	291	-	-	
Arizona	8	1,751	2	12	3	435	2	1,901	-	-	6	78	6	4	1	51	1	3	2	121	-	-	
Arkansas	40	9,415	6	2,176	3	435	2	1,901	-	-	6	78	6	4	1	51	1	3	2	121	-	-	
California	201	237,977	97	97,889	16	4,195	40	24,513	1	62	113	1,494	264	477	73	10,624	22	189	48	818	-	-	
Colorado	32	19,281	15	17,889	3	953	4	276	1	75	36	166	33	42	41	1,407	56	112	6	319	-	-	
Connecticut	17	15,048	3	10,123	7	735	2	46	-	-	22	158	186	429	16	1,808	2	1	1	70	-	-	
Delaware	2	546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Florida	53	29,221	13	9,358	29	16,309	4	1,903	4	133	7	42	72	95	34	3,414	11	63	10	238	-	-	
Georgia	27	2,773	12	1,597	6	413	3	1,903	-	-	11	42	39	59	38	2,011	-	-	33	493	-	-	
Hawaii	2	1,748	1	789	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
I Idaho	54	32,106	41	15,132	11	740	7	500	-	-	6	18	15	10	7	457	37	100	5	282	-	-	
Illinois	122	47,509	83	39,092	40	10,489	9	353	4	237	59	659	97	249	92	6,844	103	283	20	732	-	-	
Indiana	75	49,352	32	19,126	18	8,419	7	483	-	-	43	384	132	298	63	5,776	76	495	18	435	-	-	
I Iowa	145	50,825	45	19,994	46	15,947	18	7,427	3	36	32	248	26	91	26	1,214	40	82	13	330	-	-	
Kansas	74	51,750	43	24,504	15	5,394	30	1,231	-	-	36	115	10	16	46	3,753	33	89	12	335	-	-	
Kentucky	31	2,919	2	1,870	17	317	2	110	-	-	4	45	60	77	10	632	33	33	6	324	-	-	
Louisiana	24	6,002	10	4,839	2	1,123	3	110	-	-	4	45	60	77	10	632	33	33	6	324	-	-	
Maine	16	6,518	1	2,405	7	3,302	2	154	-	-	15	3	589	97	208	4,195	15	27	7	93	-	-	
Maryland/Vermont	24	39,733	5	2,820	11	18,028	1	64	-	-	26	471	52	42	1	65	-	-	-	-	-	-	
Massachusetts	15	104,952	4	16,124	4	8,818	1	244	-	-	26	471	52	42	1	65	-	-	-	-	-	-	
Michigan	67	37,947	40	24,004	6	2,444	3	2,980	-	-	26	471	52	42	1	65	-	-	-	-	-	-	
Minnesota	719	405,395	404	189,457	78	20,553	57	7,400	-	-	41	410	22	11	29	3,564	47	250	43	333	-	-	
Missouri	42	13,486	34	8,847	16	1,819	1	1,217	-	-	167	2	12	11	17	344	46	187	10	514	-	-	
Mississippi	154	61,883	84	50,384	12	15,284	4	431	-	-	41	137	24	32	35	2,731	82	147	13	602	-	-	
Missouri	106	45,755	54	17,437	47	4,553	1	130	-	-	7	119	56	12	2	47	36	46	11	417	-	-	
Montana	129	33,897	46	15,580	47	12,826	14	983	-	-	7	16	35	27	34	473	84	688	13	244	-	-	
Nebraska	13	2,515	2	588	3	2	3	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nevada	13	2,515	2	588	3	2	3	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
New Hampshire	19	5,727	6	4,386	3	1,135	2	184	-	-	14	16	7	3	1	44	6	3	1	28	-	-	
New Jersey	16	4,470	4	106,393	17	4,803	6	164	-	-	2	2	139	244	4	463	29	47	5	149	-	-	
New Mexico	75	119,602	48	50,886	36	15,641	104	17,418	1	26	50	1,641	378	653	59	9,895	18	86	7	222	-	-	
New York	120	84,422	5	7,402	9	9,080	2	73	-	-	2	21	13	22	40	1,567	22	139	27	480	-	-	
North Carolina	245	75,205	125	57,619	48	9,358	11	561	-	-	12	48	12	6	180	43	461	5	119	-	-	-	
North Dakota	139	185,944	77	67,519	30	16,839	15	670	-	-	35	67	489	248	320	113	13,021	33	129	11	440	-	-
Ohio	122	32,158	96	24,143	16	6,211	3	788	-	-	120	203	29	29	33	3,165	80	188	14	354	-	-	
Oklahoma	108	71,273	43	55,943	37	11,502	22	3,108	-	-	4	32	39	14	21	1,116	-	-	8	304	-	-	
Oregon	55	25,059	18	8,224	17	1,210	2	235	-	-	10	587	361	669	100	6,663	43	67	10	258	-	-	
Pennsylvania	1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pennsylvania/Vermont	1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rhode Island	16	4,358	7	4,522	1	61	1	61	-	-	1	4	19	14	-8	1,172	21	111	23	330	-	-	
South Carolina	94	2,893	52	17,262	12	2,652	21	1,757	-	-	3	27	13	4	104	38	353	9	217	-	-	-	
South Dakota	47	6,518	6	113	3	446	1	446	-	-	5	50	53	29	53	29	1,932	34	141	8	483	-	-
Tennessee	334	87,068	117	32,826	98	39,733	33	5,265	-	-	362	21	256	223	290	60	3,797	154	3,562	35	1,491	-	-
Texas	47	32,781	9	12,853	18	5,119	7	255	-	-	155	5	11	13	18	8	584	9	80	2	134	-	-
Utah	21	16,216	3	7,660	6	5,127	-	2,137	-	-	9	35	4	2	447	12	11	3	60	-	-	-	
Vermont	134	41,852	17	5,791	19	6,436	9	519	-	-	16	54	75	44	30	1,720	75	108	13	214	-	-	
Washington	128	97,995	37	69,069	29	21,894	54	6,472	-	-	16	84	429	40	34	3,581	-	-	9	166	-	-	
Washington 2/Virginia	25	791	3	99	5	544	5	178	-	-	1	6	21	30	27	16	723	33	54	4	448	-	-
West Virginia	359	96,104	64	34,424	44	9,945	55	6,221	-	-	16	61	62	3	34	1,794	-	-	40	341	-	-	
Wisconsin	18	2,758	4	1,659	4	52	5	141	-	-	2	10	6	8	8	458	13	58	1	96	-	-	
Wyoming	4	397	2	1,200	27	1,447	834	15,221	3,092	5,031	1,301	110,357	8,909	446	14,092	18	79,959	-	-	-	-	-	
Total	4,397	4,233,904	1,740	1,120,323	1,187	715,411	494	75,500	27	1,447	834	15,221	3,092	5,031	1,301	110,357	8,909	446	14,092	18	79,959	-	-

For footnotes, see pages 41-42.

Table 10. - Tax-exempt organizations whose primary functions are business activities, 1945, by type of organization: Number of returns, receipts, and disbursements (Returns, Form 990 for 1945, received in the Bureau through December 31, 1944)

Receipts and disbursements	(Money figures in thousands of dollars)															Federal intermediate credit banks, Federal land banks, Federal land banks of cooperative organizations, tires, production credit corporations, etc.					
	Type of organization and subsection of section 101																				
	Farmers' cooperative marketing and purchasing organizations																				
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)				
Total	322	28	3,461	3,456	1,188	175	765	406	1,117	1,459	4,597	1,157	946	494	27	934	3,092	1,301	1,498	498	
Number of returns																					
Gross income and receipts:																					
Dues received from members																					
Fees, fines, assessments, and similar receipts from members																					
Dues, assessments, per capita taxes, etc., from affiliated organizations																					
Grants, gifts, contributions, etc., received																					
Dividends and interest																					
Rents																					
Gross receipts from business activities																					
Other gross income																					
Total gross income and receipts																					
Disbursements:																					
Death, sick, and pension benefits to members or their dependents																					
Other benefits to members																					
Dues, assessments, per capita taxes, etc., paid to affiliated organizations																					
Cost of goods sold																					
Wages, salaries, and commissions																					
Compensation of officers																					
Interest																					
Taxes																					
Other operating expenses																					
Grants, gifts, contributions, etc., paid																					
Dividends (not patronage) and other distributions to members, etc.																					
Patronage dividends or refunds paid or credited																					
Other disbursements or charges																					
Total disbursements																					

For footnotes, see pages 41-42.

Table 11. - Tax-exempt organizations whose primary functions are business 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)

(Money figures in thousands of dollars)

Sub-section of 101	Type of organization	Total gross income and receipts classes															
		Under \$500		\$500 under \$1,000		\$1,000 under \$2,500		\$2,500 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000		\$15,000 under \$25,000			
		Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount		
(2)	Mutual savings banks - savings department	322	445,220	2	(3)	54	41	162	280	318	-	1	5	3	39	3	51
(2)	Mutual savings banks - life insurance department	28	877	-	-	-	-	-	-	1	4	3	24	7	91	5	95
(4)	Building and loan or savings and loan associations (not Federal), and cooperative banks organized in Massachusetts	3,461	170,344	51	13	54	41	162	280	318	1,191	527	3,880	384	4,751	523	10,208
(4)	Cooperative banks except those organized in Massachusetts and credit unions (not Federal)	3,458	8,484	1,564	332	557	401	667	1,054	291	1,029	195	1,385	78	917	62	1,140
(5)	Cemetery companies	1,188	19,288	63	63	113	81	160	259	133	477	123	867	78	966	82	1,602
(10)	Local benevolent life insurance associations	176	4,273	11	3	9	8	26	44	34	121	31	220	21	252	15	266
(10)	Mutual ditch or irrigation companies	765	6,087	163	35	101	74	169	276	108	572	109	768	40	483	29	553
(10)	Mutual telephone companies	406	571	249	40	46	32	51	83	32	116	16	101	9	114	1	16
(10)	Mutual organizations not elsewhere classified	1,017	54,144	48	10	37	26	87	142	50	181	52	387	31	391	72	1,406
(11)	Mutual insurance organizations (not life or marine)	1,459	28,364	45	10	37	26	136	238	164	604	282	2,133	202	2,492	217	4,213
(12)	Farmers' cooperative marketing and purchasing organizations, total	4,597	2,233,904	209	43	90	65	89	146	88	317	119	851	90	1,094	132	2,661
(12)	Marketing also purchasing	1,790	1,120,323	15	3	6	4	8	14	10	34	19	156	21	263	31	607
(12)	Marketing (exclusively)	1,167	713,411	76	16	27	20	34	56	28	109	49	360	30	357	42	844
(12)	Purchasing (exclusively)	946	323,550	84	17	35	26	27	41	25	83	22	151	17	210	31	624
(12)	Type of activity not stated	494	76,520	33	7	22	15	20	35	25	91	29	204	22	264	28	586
(13)	Crop financing organizations	27	1,447	-	-	2	1	2	3	5	16	2	13	2	27	1	15
(14)	Holding companies for other tax-exempt organizations	934	15,221	67	15	57	44	219	393	234	846	178	1,218	43	506	931	355
(15)	Federal credit unions	3,092	5,081	1,342	310	682	468	641	1,011	273	941	120	833	30	368	19	355
(15)	Federal savings and loan associations	1,301	110,357	4	1	4	4	8	24	24	88	103	770	101	1,276	190	3,801
(15)	National farm loan associations	1,498	8,909	96	26	157	121	414	701	314	1,122	310	2,156	73	908	72	1,449
(15)	Production credit associations	498	14,092	5	(3)	2	1	2	4	-	-	19	169	79	1,011	166	3,323
(15)	Federal intermediate credit banks, Federal land banks, banks of co-operatives, production credit corporations, etc.	18	79,959	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Total	24,045	3,206,572	4,189	902	1,914	1,389	2,831	4,646	2,069	7,426	2,190	15,779	1,271	15,658	1,635	32,085

For footnotes, see pages 41-42.

Table 11. - Tax-exempt organization whose primary functions are business 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 - Concluded

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

Type of organization	(Money figures in thousands of dollars)													
	\$25,000 under \$50,000		\$50,000 under \$100,000		\$100,000 under \$250,000		\$250,000 under \$500,000		\$500,000 under \$1,000,000		\$1,000,000 under \$5,000,000		\$5,000,000 and over	
	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount
Mutual savings banks - savings department	13	507	32	2,278	65	11,013	63	22,767	41	28,204	76	164,291	21	216,062
Mutual savings banks - life insurance department	8	278	2	145	-	240	-	-	-	-	-	-	-	-
Building and loan or savings and loan associations (not Federal), and cooperative banks organized in Massachusetts	640	22,973	415	29,343	288	43,912	63	21,631	26	18,246	10	13,894	-	-
Cooperative banks except those organized in Massachusetts and credit unions (not Federal)	31	1,004	11	787	1	112	1	325	-	-	-	-	-	-
Cemetery companies	76	2,686	47	3,407	32	4,769	6	1,931	3	2,179	-	-	-	-
Local benevolent life insurance associations	15	528	3	509	3	476	1	284	1	519	1	1,044	-	-
Mutual ditch or irrigation companies	26	956	8	560	8	1,089	3	920	-	-	-	-	-	-
Mutual telephone companies	2	68	-	-	-	-	-	-	-	-	-	-	-	-
Mutual organizations not elsewhere classified	203	7,673	267	20,184	141	20,336	7	2,309	2	1,099	-	-	-	-
Mutual insurance organizations (not life or marine)	247	8,622	117	7,622	10	1,577	1	298	1	527	-	-	-	-
Farmers' cooperative marketing and purchasing organizations, total	408	15,202	648	48,194	1,058	174,233	724	256,009	420	288,514	269	539,395	53	907,173
Marketing also purchasing	113	4,279	213	15,895	461	33,599	441	156,487	257	177,462	153	287,883	21	393,658
Marketing (exclusively)	123	4,502	161	11,936	229	37,493	159	57,107	105	72,963	85	196,382	19	331,266
Purchasing (exclusively)	111	4,202	192	14,110	244	37,327	82	27,504	46	29,884	18	32,468	12	177,001
Type of activity not stated	61	2,224	82	6,253	104	15,814	42	14,911	12	8,205	13	22,662	1	5,248
Crop financing organizations	3	110	4	265	5	697	1	300	-	-	-	-	-	-
Holding companies for other tax-exempt organizations	48	1,606	26	1,744	9	1,339	5	1,731	1	642	1	4,208	-	-
Federal credit unions	9	324	5	325	1	105	-	-	-	-	-	-	-	-
Federal savings and loan associations	262	9,533	303	21,608	225	34,198	60	20,228	20	12,082	5	6,763	-	-
National farm loan associations	54	1,821	7	432	1	174	-	-	-	-	-	-	-	-
Production credit associations	169	5,811	58	3,772	-	-	-	-	-	-	-	-	-	-
Federal intermediate credit banks, Federal land banks, banks of co-operatives, production credit corporations, etc.	1	35	-	-	3	594	4	1,250	-	-	-	-	6	62,765
Total	2,215	79,743	1,979	141,176	1,852	294,864	939	329,983	515	352,115	366	744,909	80	1,186,000

Table 12. Tax-exempt organizations whose primary functions are business activities, 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 returns and amount of total assets - Concluded

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

(Money figures in thousands of dollars)

Sub-section of organization	Returns with balance sheets by total assets classes - Concluded															
	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 and over								
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
Mutual savings banks - savings department	1	188	3	1,046	6	4,092	41	116,059	41	297,760	83	2,037,049	19	1,228,174	23	4,518,377
Mutual savings banks - life insurance department	-	-	2	591	2	1,058	-	-	-	-	-	-	-	-	-	-
Building and loan or savings and loan associations (not Federal), and cooperative banks organized in Massachusetts	519	86,623	459	166,964	370	250,556	454	960,036	34	220,312	29	503,535	-	-	-	-
Cooperative banks except those organized in Massachusetts and credit unions (not Federal)	144	22,377	47	16,102	17	10,905	7	10,465	1	6,166	-	-	-	-	-	-
Cemetery companies	90	16,202	38	14,266	27	17,571	25	51,033	3	17,184	1	13,950	-	-	-	-
Local benevolent life insurance associations	-	-	2	640	2	1,253	2	2,476	-	-	-	-	-	-	-	-
Mutual ditch or irrigation companies	15	2,742	9	3,069	9	6,431	5	8,045	2	11,263	-	-	-	-	-	-
Mutual telephone companies	1	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mutual organizations not elsewhere classified	115	21,625	220	81,536	206	137,723	40	58,103	-	-	-	-	-	-	-	-
Mutual insurance organizations (not life or marine)	23	3,516	8	2,652	5	3,030	-	-	-	-	1	12,876	-	-	-	-
Farmers' cooperative marketing and purchasing organizations, total	361	58,294	163	34,328	64	45,688	51	104,871	9	66,002	7	97,087	-	-	-	-
Marketing also purchasing	221	33,965	51	17,134	24	16,245	18	40,003	2	11,587	4	53,591	-	-	-	-
Marketing (exclusively)	96	14,674	31	10,322	32	23,843	25	50,709	4	29,499	3	43,496	-	-	-	-
Purchasing (exclusively)	43	6,530	11	3,819	3	2,262	8	14,160	3	24,915	-	-	-	-	-	-
Type of activity not stated	21	3,125	10	3,052	5	3,338	-	-	-	-	-	-	-	-	-	-
Crop financing organizations	7	956	1	278	2	1,347	2	5,011	-	-	-	-	-	-	-	-
Holding companies for other tax-exempt organizations	50	7,296	15	5,324	23	15,640	8	19,915	1	9,536	1	14,041	-	-	-	-
Federal credit unions	139	21,148	34	11,302	11	6,952	6	9,871	-	-	-	-	-	-	-	-
Federal savings and loan associations	100	17,441	158	59,474	164	120,088	361	783,991	48	321,261	22	367,419	-	-	-	-
National farm loan associations	229	33,192	16	5,206	-	-	1	1,102	-	-	-	-	-	-	-	-
Production credit associations	54	11,071	155	57,970	178	126,799	73	100,171	-	-	-	-	-	-	-	-
Federal intermediate credit banks, Federal land banks, banks of cooperatives, production credit corporations, etc.	-	-	-	-	1	868	-	-	1	8,675	4	47,567	3	213,027	7	1,375,335
Total	1,868	302,777	1,270	460,748	1,087	759,902	1,076	2,231,150	141	964,359	148	3,083,514	22	1,441,201	30	5,893,712

Miscellaneous tables 14-19

	Page
Returns with rent income:	
14. Amount of rent received and total gross income and receipts by type of organization and by rent received classes.....	34-35
Labor organizations:	
15. Receipts and disbursements by total gross income and receipts classes.....	36
Farmers' cooperative marketing and purchasing organizations:	
16. Receipts and disbursements by total gross income and receipts classes.....	37
17. Assets, liabilities, receipts, and disbursements by total assets classes.....	38
18. Returns with schedule for volume of business done, volume of marketing and purchasing with members, nonmembers, and United States Government, receipts, and disbursements by type of cooperative.....	39
All returns:	
19. Total gross income and receipts and total disbursements by type of organization and by status of ruling on taxability.....	40

Table 14. - Tax-exempt organizations which report rent income, 1943, by type of organization and by rent received classes: Number 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)

(Money figures in thousands of dollars)

Type of organization	Sub-section of section 101	Total			Rent received classes														
		Number of returns	Rent received	Total gross income and receipts	Under \$500			\$500 under \$1,000			\$1,000 under \$2,500			\$2,500 under \$5,000					
					Number of returns	Rent received	Total gross income and receipts	Number of returns	Rent received	Total gross income and receipts	Number of returns	Rent received	Total gross income and receipts	Number of returns	Rent received	Total gross income and receipts			
Organizations whose primary functions are nonbusiness activities:																			
Lebor 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 organizations	(1)	133	210	2,436	80	15	1,030	16	12	494	18	29	377	8	29	233			
Literary, scientific, educational or charitable organizations, hospitals, foundations, funds, etc.	(6)	1,231	19,186	212,717	353	71	45,821	167	120	11,019	195	324	16,590	158	558	12,901			
Business leagues, chambers of commerce, boards of trade, etc.	(7)	244	732	8,088	123	26	1,451	38	27	1,433	36	58	1,429	20	65	838			
Local associations of employees, civic leagues, social welfare, etc.	(8)	1,271	1,635	18,479	871	128	9,295	144	104	2,684	134	209	1,868	57	201	2,162			
Social clubs for pleasure or 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 associations	(16)	6	73	2,775	2	(3)	38	-	-	-	1	3	426	2	9	99			
Teachers' retirement fund associations	(17)	2	15	161	1	(3)	28	-	-	-	-	-	-	-	-	-			
United States employees' beneficiary associations	(19)	1	1	293	-	-	-	1	1	293	-	-	-	-	-	-			
Total		4,980	25,448	350,571	2,608	436	79,790	644	460	23,977	718	1,154	32,146	397	1,400	25,932			
Organizations whose primary functions are business activities:																			
Mutual savings banks - savings department	(2)	278	31,887	434,948	20	5	3,352	15	11	2,635	24	42	8,371	31	122	13,219			
Mutual savings banks - life insurance department	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Building and loan or savings and loan associations (not Federal), and cooperative banks organized in Massachusetts	(4)	2,127	12,618	132,312	591	136	16,430	368	268	13,210	482	781	21,968	308	1,070	22,767			
Cooperative banks except those organized in Massachusetts and credit unions (not Federal)	(4)	23	18	567	18	3	270	2	1	126	-	-	-	3	11	171			
Cemetery companies	(5)	163	206	7,030	98	16	1,222	27	19	917	17	24	2,069	13	51	1,524			
Local benevolent life insurance associations	(10)	7	31	1,468	2	(3)	2	1	1	44	2	3	169	-	-	-			
Mutual ditch or irrigation 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	67	2	2	3	1	2	-	-	-				
Mutual organizations not elsewhere classified	(10)	90	36	6,305	66	10	4,009	13	9	1,413	10	15	779	1	3	102			
Mutual insurance organizations (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 purchasing organizations, total	(12)	712	813	633,598	519	84	240,007	83	57	65,163	55	81	101,658	28	92	63,046			
Marketing also purchasing	(12)	364	339	454,098	292	44	177,234	36	23	28,194	19	27	77,845	11	37	43,646			
Marketing (exclusively)	(12)	162	197	110,816	92	15	33,046	32	23	31,541	16	24	15,473	10	34	10,589			
Purchasing (exclusively)	(12)	115	85	56,958	91	17	24,435	10	6	3,015	7	10	4,794	4	13	8,561			
Type of activity not stated	(12)	71	192	11,726	44	7	5,290	6	4	2,434	13	21	3,546	3	9	250			
Crop financing organizations	(13)	4	8	231	2	(3)	155	-	-	-	-	-	-	2	7	76			
Holding companies for other tax-exempt organizations	(14)	728	4,477	6,713	53	14	130	56	43	126	235	406	720	186	664	1,120			
Federal credit unions	(15)	16	12	382	13	2	227	-	-	-	1	1	7	1	3	44			
Federal savings and loan associations	(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)	22	2	77	22	3	77	-	-	-	-	-	-	-	-	-			
Production credit associations	(15)	1	6	49	-	-	-	-	-	-	-	-	-	-	-	-			
Federal intermediate credit banks, Federal lend banks, banks of cooperatives, production credit corporations, etc.	(15)	8	316	48,064	1	(3)	35	-	-	-	-	-	-	-	-	-			
Total		5,046	53,809	1,352,260	1,735	343	280,984	699	503	93,272	1,007	1,645	149,461	465	2,349	118,623			
Grand total		10,026	79,257	1,712,831	4,344	778	360,775	1,343	963	117,249	1,725	2,799	181,607	1,062	3,749	144,554			

For footnotes, see pages 41-42

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

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

(Money figures in thousands of dollars)

Type of organization	Sub-section of section 101	Rent received classes - Concluded														
		\$5,000 under \$10,000			\$10,000 under \$15,000			\$15,000 under \$25,000			\$25,000 under \$50,000			\$50,000 and over		
		Number of returns	Rent received	Total gross income and receipts	Number of returns	Rent received	Total gross income and receipts	Number of returns	Rent received	Total gross income and receipts	Number of returns	Rent received	Total gross income and receipts	Number of returns	Rent received	Total gross income and receipts
Organizations whose primary functions are nonbusiness activities:																
Labor organizations	(1)	12/44	299	15,155	12	144	2,999	5	85	1,635	8	306	20,883	4	419	6,485
Agricultural and horticultural organizations	(1)	6	37	147	3	40	68	1	21	61	1	27	27	-	-	-
Literary, scientific, educational or charitable organizations, hospitals, foundations, funds, etc.	(6)	111	766	39,677	63	777	15,558	69	1,364	14,768	62	2,035	16,514	53	13,171	41,870
Business leagues, chambers of commerce, boards of trade, etc.	(7)	8	56	628	5	68	721	2	39	573	5	160	515	2	232	501
Local associations of employees, civic leagues, social welfare, etc.	(8)	36	248	882	9	113	725	12	262	325	6	225	390	2	145	147
Social clubs for pleasure or recreation	(9)	50	332	5,524	16	187	3,586	9	167	6,108	6	197	1,911	-	-	-
Employees' beneficiary associations	(16)	-	-	-	-	-	-	-	-	-	-	-	-	1	61	2,212
Teachers' retirement fund associations	(17)	-	-	-	-	-	-	1	15	133	-	-	-	-	-	-
United States employees' beneficiary associations	(19)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	255	1,738	62,013	108	1,330	21,655	99	1,953	23,601	88	3,950	40,241	62	14,028	51,215
Organizations whose primary functions are business activities:																
Mutual savings banks - savings 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 insurance department	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building and loan or savings and loan associations (not Federal), and cooperative banks organized in Massachusetts	(4)	184	1,308	15,100	68	842	7,365	61	1,148	9,326	37	1,366	8,126	28	5,698	18,020
Cooperative banks except those organized in Massachusetts and credit unions (not Federal)	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cemetery companies	(5)	4	29	185	1	14	74	3	52	1,089	-	-	-	-	-	-
Local benevolent life insurance associations	(10)	-	-	-	1	11	1,044	1	16	209	-	-	-	-	-	-
Mutual ditch or irrigation companies	(10)	1	6	8	1	11	136	-	-	-	-	-	-	-	-	-
Mutual telephone companies	(10)	1	5	5	-	-	-	-	-	-	1	36	37	-	-	-
Mutual organizations not elsewhere classified	(10)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mutual insurance organizations (not life or marine)	(11)	5	35	334	1	10	37	-	-	-	-	-	-	-	-	-
Farmers' cooperative marketing and purchasing organizations, total	(12)	17	126	61,153	5	59	9,793	2	37	103	1	27	67	2	250	92,608
Marketing also purchasing	(12)	5	36	29,067	1	11	5,594	-	-	-	-	-	-	1	161	92,518
Marketing (exclusively)	(12)	9	64	18,249	3	37	1,918	-	-	-	-	-	-	-	-	-
Purchasing (exclusively)	(12)	1	7	13,790	1	11	2,281	1	19	81	-	-	-	-	-	-
Type of activity not stated	(12)	2	18	27	-	-	-	1	17	22	1	27	67	1	90	90
Crop financing organizations	(13)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Holding companies for other tax-exempt organizations	(14)	115	763	1,046	27	320	734	24	472	723	21	752	1,025	11	1,043	1,095
Federal credit unions	(15)	1	6	105	-	-	-	-	-	-	-	-	-	-	-	-
Federal savings and loan associations	(15)	57	404	8,922	22	260	4,929	25	452	7,677	9	279	3,211	7	1,104	5,205
National farm loan associations	(15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Production credit associations	(15)	1	6	49	-	-	-	-	-	-	-	-	-	-	-	-
Federal intermediate credit banks, Federal land banks, banks of cooperatives, production credit corporations, etc.	(15)	1	7	7,490	-	-	-	-	-	-	3	115	15,163	3	194	25,376
Total	-	420	2,935	109,865	144	1,758	31,717	143	2,682	40,316	106	3,843	68,499	127	37,751	459,522
Grand total	-	675	4,673	171,878	252	3,088	53,373	242	4,634	63,918	194	6,793	108,740	189	51,779	510,737

For footnotes, see 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)

Receipts and disbursements	Total number of returns	Total gross income and receipts classes													
		(Money figures in thousands of dollars)													
		Under \$500	\$1,000 under \$1,000	\$2,500 under \$2,500	\$5,000 under \$5,000	\$10,000 under \$10,000	\$15,000 under \$15,000	\$25,000 under \$25,000	\$50,000 under \$50,000	\$100,000 under \$100,000	\$250,000 under \$250,000	\$500,000 under \$500,000	\$1,000,000 under \$1,000,000	\$5,000,000 and over	
Number of returns	13/ 28,638	6,685	3,845	5,900	4,082	3,298	1,484	1,317	13/ 1,085	542	278	13/ 99	32	13/ 34	13/ 7
Gross income and receipts:															
Dues received from members	218,419	1,146	2,277	7,507	10,631	16,433	12,314	17,012	23,833	22,106	24,116	18,600	13,267	26,360	22,816
Fees, fines, assessments, and similar receipts from members	70,176	116	290	1,174	2,213	4,119	3,517	5,274	7,892	9,722	9,349	7,891	4,467	6,594	7,561
Dues, assessments, per capita taxes, etc., from affiliated organizations	64,370	77	162	568	908	1,424	1,086	1,538	2,164	3,191	4,701	4,422	2,610	23,766	17,753
Grants, gifts, contributions, etc., received	5,876	17	33	115	236	413	292	314	428	626	428	1,165	9	1,093	705
Dividends and interest	3,572	5	7	24	42	84	51	113	160	192	223	359	153	1,868	292
Rents	1,980	3	16	62	104	162	110	143	231	262	159	169	79	387	95
Gross receipts from business activities	13,111	12	22	88	209	287	201	440	834	1,151	1,015	1,682	809	356	6,005
Other gross income	12,183	11	30	112	218	456	380	565	873	791	1,211	1,120	1,220	1,947	3,248
Total gross income and receipts	389,686	1,387	2,839	9,650	14,561	23,377	17,950	25,399	36,413	38,040	41,201	35,408	22,615	62,371	58,474
Disbursements:															
Death, sick, and pension benefits to members or their dependents	19,811	25	60	237	522	881	720	1,162	1,535	1,756	2,182	2,116	524	7,243	848
Other benefits to members	5,939	12	20	88	145	220	170	261	354	355	553	876	547	758	1,580
Dues, assessments, per capita taxes, etc., paid to affiliated organizations	98,358	667	1,280	4,178	5,854	8,190	5,607	7,303	10,076	9,288	9,685	7,229	7,589	6,994	14,419
Cost of goods sold	3,598	6	11	39	71	92	62	146	329	489	538	489	45	1,179	102
Wages, salaries, and commissions	50,105	43	134	580	1,336	3,066	2,514	3,727	5,223	5,399	5,346	5,601	3,544	8,668	4,924
Compensation of officers	38,410	117	293	1,115	2,104	3,845	2,986	4,144	5,222	4,783	4,398	2,381	1,438	2,720	2,865
Interest	399	2	7	23	35	35	27	33	30	70	34	32	9	93	(3)
Taxes	5,872	10	25	101	211	446	380	560	800	745	660	464	374	668	428
Other operating expenses	87,696	271	568	1,807	2,661	4,347	3,428	5,125	7,648	7,924	9,262	9,071	5,531	13,092	16,943
Grants, gifts, contributions, etc., paid	8,532	45	84	259	352	494	353	495	754	855	900	966	333	637	2,022
Dividends and other distributions to members, etc.	102	1	2	7	7	21	4	23	11	19	8	-	-	-	-
Other disbursements or charges	4,585	39	75	411	329	435	445	654	604	567	611	116	75	202	21
Total disbursements	323,406	1,240	2,555	8,828	13,635	22,071	16,697	23,633	32,585	32,230	34,176	29,341	20,009	42,254	44,153

For footnotes, see pages 41-42.

Table 16. - Tax-exempt farmers' cooperative marketing and purchasing 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)

Receipts and disbursements	Money figures in thousands of dollars																			
	Total number of returns	Total gross income and receipts classes																		
		Under \$500	\$500 under \$1,000	\$1,000 under \$2,500	\$2,500 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 and over				
Number of returns	4,397	209	90	119	88	89	88	119	90	132	408	648	1,058	724	420	269	33	11	9	
Gross income and receipts:																				
Dues received from members	1,811	2	5	18	36	28	28	36	48	5	16	118	7	50	535	56	301	324	64	
Fees, fines, assessments, and similar receipts from members	1,608	2	4	6	20	33	20	33	57	85	78	194	370	14	82	119	518	6	18	
Dues, assessments, per capita taxes, etc., from affiliated organizations	899	1	-	3	(3)	7	(3)	7	-	(3)	47	78	6	1	142	610	-	3	(5)	
Grants, gifts, contributions, etc., received	464	(5)	(3)	(3)	(5)	4	(5)	4	1	(3)	27	2	4	17	25	148	241	-	-	
Dividends and interest	3,812	2	1	2	1	10	1	10	12	22	92	116	358	620	319	1,288	353	94	520	
Rent	813	1	3	4	12	15	12	15	19	38	10	159	79	85	61	110	28	25	185	
Gross receipts from business activities	2,214,336	32	49	707	232	707	232	707	902	2,462	14,723	46,839	171,732	253,359	286,263	533,929	225,557	164,862	512,569	
Other gross income	10,361	4	4	13	16	47	16	47	55	48	215	689	1,676	1,863	1,068	3,140	591	559	374	
Total gross income and receipts	2,233,904	43	65	146	317	851	317	851	1,094	2,661	15,208	48,194	174,233	256,009	288,514	539,395	227,590	165,873	513,712	
Disbursements:																				
Death, sick, and pension benefits to members or their dependents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other benefits to members	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, assessments, per capita taxes, etc., paid to affiliated organizations	2,527	1	2	4	8	10	8	10	15	2	17	115	543	458	92	232	275	587	167	
Cost of goods sold or purchases for or advances to patrons	1,648,707	17	24	44	127	197	127	197	367	1,337	10,128	36,027	140,962	215,423	239,360	409,843	191,270	137,355	466,205	
Wages, salaries, and commissions	95,375	2	3	24	71	195	71	195	201	414	1,716	3,862	9,488	11,475	11,557	26,355	8,602	4,885	16,345	
Compensation of officers	3,166	3	3	10	12	26	12	26	35	31	131	289	415	387	449	611	312	207	244	
Interest	4,633	1	2	1	3	15	3	15	11	33	84	160	378	502	358	604	604	315	887	
Taxes	12,455	1	2	4	6	16	6	16	23	36	125	245	667	755	779	1,283	580	5,734	1,160	
Other operating expense	118,145	10	17	31	71	223	71	223	260	489	1,623	3,526	10,396	11,537	12,874	35,696	15,299	8,496	17,646	
Grants, gifts, contributions, etc., paid	540	(3)	1	3	(3)	(3)	(3)	(3)	2	5	29	166	65	33	43	75	56	11	32	
Dividends (not patronage) and other distributions to members, etc.	8,021	(3)	1	1	7	16	7	16	14	60	148	405	625	2,005	1,348	2,108	280	457	525	
Patronage dividends or refunds paid or credited	109,625	50	4	8	17	109	17	109	62	235	599	2,435	7,620	9,483	14,363	52,481	8,227	5,217	8,514	
Other disbursements or charges	8,659	3	3	4	20	27	20	27	47	80	112	454	777	1,383	1,759	1,548	1,155	572	714	
Total disbursements	2,211,854	88	63	134	344	835	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.

Table 17. - Tax-exempt farmers' cooperative marketing and purchasing organizations, 1945: Number of returns, number of returns without balance sheets, and for returns with balance sheets by total assets classes: Number of returns, assets, liabilities, receipts, and disbursements

(Returns, Form 990 for 1945, received in the Bureau through December 31, 1944)

Assets, liabilities, receipts, and disbursements	Total number of returns	Number of returns with no balance sheets	(Money figures in thousands of dollars)													
			Total			Returns with balance sheets			Returns with balance sheets by total assets classes			Returns with balance sheets by total assets classes				
			Under \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	Under \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	Under \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	Under \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000		
Number of returns	4,597	1,486	2,909	67	128	122	166	401	611	601	591	103	64	31	9	7
Assets:																
Cash	-	-	74,401	14	146	245	418	4,269	6,770	9,575	8,122	9,898	16,207	8,725	8,715	
Notes and accounts receivable	-	-	97,131	2	20	94	256	3,686	6,303	9,378	8,820	8,793	21,514	20,410	19,099	
Inventories	-	-	108,765	2	59	212	486	6,374	9,308	11,765	5,655	8,667	28,045	11,159	24,944	
Loans and investments (excluding real estate)	-	-	90,422	3	25	81	178	802	3,595	5,101	6,894	4,432	13,495	18,532	31,582	
Capital assets - land, buildings, and equipment	-	-	104,915	3	105	269	700	2,766	10,744	13,109	18,722	9,815	19,372	8,675	12,032	
Other real estate	-	-	391	-	3	2	26	87	87	87	79	14	48	-	-	
Other assets	-	-	13,002	2	12	30	65	279	751	1,178	1,858	1,807	4,191	706	915	
Total assets	-	-	469,044	25	348	955	2,104	8,021	29,509	41,834	58,294	34,328	45,868	104,871	66,002	87,087
Liabilities:																
Accounts payable	-	-	58,107	1	28	113	289	1,179	4,008	5,109	7,826	4,781	6,895	15,263	3,931	8,908
Notes, loans, bonds, and mortgages	-	-	131,450	1	33	96	258	2,948	2,530	2,948	5,522	5,268	7,458	50,607	49,730	
Other liabilities	-	-	50,570	2	19	82	161	650	3,139	3,151	6,276	3,416	4,749	7,554	8,903	
Reserves (not depreciation reserves)	-	-	44,077	5	29	71	128	658	2,554	5,074	2,895	2,940	5,137	11,278	9,417	
Capital stock or memberships	-	-	174,059	5	134	417	882	3,471	13,175	18,534	27,185	15,620	20,415	42,338	15,644	
Surplus and undivided profits	-	-	26,586	7	44	118	261	1,135	3,831	5,468	5,172	2,522	4,280	86	170	
Net worth - not segregated	-	-	5,937	6	81	65	145	264	737	608	974	1,222	954	-	-	
Less surplus deficit	-	-	303	(3)	21	50	41	172	245	126	28	22	208	8	-	
Total liabilities	-	-	465,044	25	348	933	2,104	8,021	29,509	41,834	58,294	34,328	45,868	104,871	66,002	87,087
Gross income and receipts:																
Dues received from members	1,611	1,088	524	1	22	4	7	12	9	98	11	24	295	(3)	72	
Fees, fines, assessments, and similar receipts from members	1,608	412	1,196	1	21	2	16	34	95	205	71	217	519	-	18	
Dues, assessments, per capita taxes, etc., from affiliated organizations	899	55	944	7	(3)	(3)	(3)	1	114	15	89	31	-	587	(5)	
Grants, gifts, contributions, etc., received	464	388	77	(5)	(3)	(3)	28	2	(5)	29	18	(3)	(3)	-	-	
Dividends and interest	5,812	590	3,221	1	17	4	30	55	192	252	119	109	518	848	828	
Rents	813	95	718	-	(3)	22	5	18	59	69	50	59	60	51	171	
Gross receipts from business activities	2,214,356	353,682	1,860,654	1,629	9,248	10,228	11,692	45,552	153,281	214,051	280,518	181,495	145,689	367,858	115,781	
Other gross income	10,361	2,240	8,121	15	100	243	95	304	866	1,339	1,233	527	400	1,196	348	
Total gross income and receipts	2,233,904	358,550	1,875,354	1,655	9,407	10,503	11,650	45,954	154,464	215,956	282,299	182,982	144,510	370,444	118,660	327,291
Disbursements:																
Death, sick, and pension benefits to members or their dependents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other benefits to members	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, assessments, per capita taxes, etc., paid to affiliated organizations	2,527	234	2,293	2	12	94	1	7	874	28	68	112	468	550	166	
Cost of goods sold or purchases for advances to patrons	1,848,707	291,806	1,556,901	719	7,358	9,417	9,749	39,590	135,979	186,610	232,209	150,749	95,109	304,045	100,812	
Wages, salaries, and commissions	95,375	14,893	80,482	28	165	346	558	1,818	5,995	8,422	12,749	6,839	13,579	12,547	284,414	
Compensation of officers	3,168	895	2,472	5	15	23	52	168	219	247	486	157	245	215	15,939	
Interest	4,633	564	4,069	1	14	8	26	74	288	270	359	247	738	468	2,544	
Taxes	12,455	1,117	11,338	2	3	26	44	152	405	364	897	1,513	6,110	276	1,027	
Other operation expenses	116,145	17,627	100,518	190	1,331	401	608	1,877	5,533	8,237	14,615	8,869	12,931	23,562	17,111	
Grants, gifts, contributions, etc., paid	540	190	350	(5)	(3)	(3)	6	2	10	154	37	55	11	59	28	
Dividends (not patronage) and other distributions to members, etc.	8,021	2,760	5,261	6	54	48	96	208	415	1,533	557	977	643	170	522	
Patronage dividends or refunds paid or credited	109,625	22,357	87,267	693	387	124	538	1,543	5,838	8,504	14,293	12,485	14,880	19,049	7,234	
Other disbursements or charges	8,658	2,284	6,374	8	25	6	115	37	448	1,025	783	789	851	1,319	709	
Total disbursements	2,211,854	354,726	1,857,127	1,651	9,385	10,494	11,745	45,715	153,192	214,497	277,908	181,238	140,059	368,770	115,772	328,724

For footnotes, see pages 41-42.

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 thousands of dollars)

	Farmers' cooperative marketing and purchasing organizations			
	Total	Marketing also purchasing	Marketing (exclusively)	Purchasing (exclusively)
Number of returns	3,319	1,624	866	829
Volume of marketing with -				
Members	1,689,241	938,061	751,180	-
Nonmembers:				
Producers	139,087	81,549	57,539	-
Nonproducers	22,995	17,675	5,320	-
United States Government	131,861	50,747	81,114	-
Volume of purchasing with -				
Members	497,439	237,027	-	260,411
Nonmembers:				
Producers	51,919	32,399	-	19,521
Nonproducers	15,762	9,408	-	6,354
United States Government	4,299	3,327	-	472
Total marketing and purchasing	2,552,603	1,370,692	895,153	286,758
Gross income and receipts:				
Dues received from members	868	426	432	10
Fees, fines, assessments, and similar 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	1,199	1,403	585
Rents	554	335	151	68
Gross receipts from business activities	1,920,876	1,053,801	573,928	293,147
Other gross income	7,375	3,864	1,962	1,550
Total gross income and receipts	1,934,387	1,060,718	578,276	295,393
Disbursements:				
Death, sick, and pension benefits to 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	48,693	21,917	10,916
Compensation of officers	2,471	1,217	920	334
Interest	4,005	1,650	1,813	541
Taxes	10,651	3,215	6,572	844
Other operating expenses	97,711	53,443	36,132	8,156
Grants, gifts, contributions, etc., paid	325	121	156	48
Dividends (not patronage) and other distributions to members, etc.	4,936	2,332	2,106	498
Patronage dividends or refunds paid or credited	81,232	35,565	36,355	9,311
Other disbursements or charges	6,442	3,103	2,011	1,328
Total disbursements	1,922,214	1,056,897	572,386	292,951

Table 19. - Tax-exempt organizations 1943, by type of organization and by organizations ruled tax-exempt 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)

Type of organization	Sub-section of section 101	Total number of returns	Organizations ruled tax-exempt			Organizations awaiting ruling on taxability		
			Number of returns	Total gross income and receipts	Total disbursements	Number of returns	Total gross income and receipts	Total disbursements
Organizations whose primary functions are nonbusiness activities:								
Labor organizations	(1)	14/28,638	14/27,015	374,850	311,599	1,623	14,836	11,807
Agricultural and horticultural organizations	(1)	955	739	10,507	9,286	216	2,210	2,057
Literary, scientific, educational or charitable organizations, hospitals, foundations, funds, etc.	(6)	8,901	8,343	807,983	679,774	558	20,445	17,200
Business leagues, chambers of commerce, boards of trade, etc.	(7)	5,695	4,835	176,782	154,606	860	8,242	6,880
Local associations of employees, civic leagues, social welfare, etc.	(8)	8,549	7,162	183,465	162,260	1,387	6,358	5,295
Social clubs for pleasure or recreation	(9)	14/7,297	14/6,663	138,450	126,546	634	5,588	4,938
Employees' beneficiary associations	(16)	423	324	45,392	36,097	99	2,685	2,286
Teachers' retirement fund associations	(17)	6	6	1,502	957	-	-	-
United States employees' beneficiary associations	(19)	138	137	3,749	3,001	1	3	2
Total	-	14/60,602	14/55,224	1,742,679	1,484,127	5,378	60,368	50,464
Organizations whose primary functions are business activities:								
Mutual savings banks-savings department	(2)	322	307	435,405	402,541	15	9,814	7,611
Mutual savings banks - life insurance department	(2)	28	27	873	458	1	4	3
Building and loan or savings and loan associations (not Federal), and cooperative banks organized in Massachusetts	(4)	3,461	3,312	167,305	145,329	149	3,039	2,572
Cooperative banks except those organized in Massachusetts and credit unions (not Federal)	(4)	3,458	3,146	3,078	7,340	312	406	394
Cemetery companies	(5)	1,188	1,037	18,433	14,928	151	855	688
Local benevolent life insurance associations	(10)	176	140	3,290	2,664	36	984	944
Mutual ditch or irrigation companies	(10)	765	496	4,760	4,124	269	1,327	960
Mutual telephone companies	(10)	406	328	475	418	78	96	82
Mutual organizations not elsewhere classified	(10)	1,017	966	52,562	46,896	51	1,583	1,515
Mutual insurance organizations (not life or marine)	(11)	1,459	1,243	25,752	21,270	216	2,612	2,138
Farmers' cooperative marketing and purchasing organizations, total	(12)	4,397	4,120	2,207,464	2,186,038	277	26,440	25,816
Marketing also purchasing	(12)	1,790	1,729	1,111,732	1,106,425	61	8,591	8,548
Marketing (exclusively)	(12)	1,167	1,086	705,857	694,742	81	7,554	7,224
Purchasing (exclusively)	(12)	946	869	316,614	313,613	77	7,036	6,895
Type of activity not stated	(12)	494	436	73,261	71,258	58	3,259	3,148
Crop financing organizations	(13)	27	27	1,447	972	-	-	-
Holding companies for other tax-exempt organizations	(14)	934	798	14,383	10,925	136	838	520
Federal credit unions	(15)	3,092	3,085	5,021	5,012	7	10	10
Federal savings and loan associations	(15)	1,301	1,296	110,209	96,431	5	148	118
National farm loan associations	(15)	1,498	1,491	8,855	8,232	7	55	22
Production credit associations	(15)	498	494	13,958	14,015	4	134	144
Federal intermediate credit banks, Federal land banks, banks of cooperatives, production credit corporations, etc.	(15)	18	18	79,959	77,940	-	-	-
Total	-	24,045	22,331	3,158,228	3,045,534	1,714	48,845	43,536
Grand total	-	14/84,647	14/77,555	4,900,906	4,529,661	7,092	108,712	94,000

For footnotes, see pages 41-42.

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:

States	Total		Labor organizations		Social clubs for pleasure or recreation	
	Number of group returns	Number of organizations represented	Number of group returns	Number of organizations represented	Number of group returns	Number of organizations represented
Illinois	1	53	-	-	1	53
Michigan	1	1,203	1	1,203	-	-
New York	4	427	2	364	2	63
Ohio	2	206	2	206	-	-
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 receipts classes (Thousands of dollars)	Total		Labor organizations		Social clubs for pleasure or recreation	
	Number of group returns	Number of organizations represented	Number of group returns	Number of organizations represented	Number of group returns	Number of organizations represented
10 under 15	1	12	-	-	1	12
25 under 50	1	19	1	19	-	-
100 under 250	2	104	-	-	2	104
250 under 500	2	1,230	2	1,230	-	-
1,000 under 5,000	1	179	1	179	-	-
5,000 and over	1	345	1	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.

8/ 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.

Footnotes for tables 1-19 - Concluded

9/ A complete 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

Tax-exempt organizations, returns Form 990, for 1943

Supplemental 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 2,137 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

Type of organization	Subsec- tion of section 101	Total	Number of returns with total gross income and receipts	
			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)	318	290	28
Literary, scientific, educational or charitable organizations, hospitals, foundations, funds, etc.	(6)	3,231	2,806	425
Business leagues, chambers of commerce, boards of trade, etc.	(7)	1,189	1,058	113
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)	-	-	-
United States employees' beneficiary associations	(19)	21	21	-
Total	-	12,851	11,844	907
Organizations whose primary functions are business activities:				
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 associations (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)	198	180	18
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 organizations	(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	11	1
Federal intermediate credit banks, Federal land banks, banks 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

	<u>Page</u>
Organizations whose primary functions are nonbusiness activities:	
All returns:	
2 (Supplement). - Number, receipts, and disbursements by type of organization.....	46
Returns with gross receipts from business:	
5 (Supplement). - Number, receipts, and disbursements by type of organization.....	47
7 (Supplement). - Number of returns, number without 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 disbursements by type of organization.....	49
12 (Supplement). - Number of returns, number without balance sheets, and for returns with balance sheets by total assets classes: Number of returns and amount of total assets....	50-51

Table 2 (Supplement). - Tax-exempt organizations with \$50,000 and over total gross income and receipts, whose primary functions are nonbusiness activities, by type of organization: Number of returns, receipts, and disbursements

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

Receipts and disbursements	(Money figures in thousands of dollars)										
	Type of organization and subsection of section 101										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Labor organizations	Agricultural and horticultural organizations	Literary, scientific, educational, and charitable organizations, hospitals, foundations, etc.	Business leagues, chambers of commerce, boards of trade, etc.	Local associations of employers, civic leagues, social welfare, etc.	Social clubs for pleasure or recreation	Employees' beneficiary associations	Teachers' retirement fund associations	United States employees' beneficiary associations		
Total	1,907	26	425	113	1,164	164	9	17	19		
Number of returns	33,964	1,036	2,758	12,901	2,586	6,952	1,769	-	-		
Gross income and receipts:	2,279	1,043	562	2,495	333	2,247	13	-	-		
Dues received from members	19,574	17,820	851	582	206	58	-	-	-		
Fees, fines, assessments, and similar receipts from members	63,713	1,288	59,488	1,411	886	426	63	-	-		
Dues, assessments, per capita taxes, etc., from affiliated organizations	12,523	348	11,677	146	118	155	47	-	-		
Grants, gifts, contributions, etc., received	4,050	87	3,046	50	565	203	-	-	-		
Dividends and interest	98,043	835	62,995	3,495	12,685	16,005	4	-	-		
Rents	8,962	625	4,515	1,525	956	1,299	2	-	-		
Gross receipts from business activities	249,108	4,181	145,891	22,604	18,536	27,345	1,899	-	-		
Other gross income and receipts	8,300	-	224	39	634	50	881	-	-		
Disbursements:	2,155	-	262	14	1,207	28	402	-	-		
Death, sick, and pension benefits to members or their dependents	4,520	25	1,154	113	132	309	158	-	-		
Other benefits to members	22,554	371	6,020	672	7,532	7,670	7	-	-		
Dues, assessments, per capita taxes, etc., paid to affiliated organizations	64,123	1,163	39,470	6,079	4,471	7,588	49	-	-		
Cost of goods sold	4,268	217	1,232	115	170	170	7	-	-		
Wages, salaries, and commissions	1,087	3	528	5	44	497	-	-	-		
Compensation of officers	3,749	84	503	1,180	327	1,363	3	-	-		
Interest	70,215	6,304	43,427	9,930	1,978	7,232	11	-	-		
Taxes	30,001	661	30,657	923	425	201	-	-	-		
Other operating expenses	107	19	30	-	58	-	-	-	-		
Grants, gifts, contributions, etc., paid	1,591	28	1,301	79	137	40	6	-	-		
Dividends and other distributions to members, etc.	215,680	2,457	124,809	20,215	17,111	25,149	1,524	-	-		
Other disbursements or charges											
Total disbursements											

1/ Includes 1 Group return which represents 2 organizations.

Table 7 (Supplement). - Tax-exempt organizations with \$50,000 and over total gross income and receipts, whose primary functions are nonbusiness 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 balance 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)

Type of organization	Returns with balance sheets by total assets classes													Total	Returns with balance sheets by total assets classes - Continued												
	\$100,000 under		\$25,000 under		\$15,000 under		\$10,000 under		\$5,000 under		\$1,000 under		\$50,000 under		\$25,000 under		\$15,000 under		\$10,000 under		\$5,000 under		\$1,000 under				
	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets		Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business
Labor organizations	22	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agricultural and horticultural organizations	21	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Literary, scientific, educational, and charitable organizations, hospitals, foundations, funds, etc.	287	144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Business leagues, chambers of commerce, boards of trade, etc.	41	18	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local associations of employees, civic leagues, social welfare, etc.	50	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Social clubs for pleasure or recreation	145	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Employees' beneficiary associations	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teachers' retirement fund associations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
United States employees' beneficiary associations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	567	274	1	2	8	6	43	6	74	6	110	26	989	38	2,517												
Type of organization	\$100,000 under		\$25,000 under		\$15,000 under		\$10,000 under		\$5,000 under		\$1,000 under		\$50,000 under		\$25,000 under		\$15,000 under		\$10,000 under		\$5,000 under		\$1,000 under				
	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	Number of returns with balance sheets	Number of receipts from business	
Labor organizations	1	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agricultural and horticultural organizations	3	410	1	1	286	1	987	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Literary, scientific, educational, and charitable organizations, hospitals, foundations, funds, etc.	18	3,164	31	10,698	10,698	26	19,065	38	86,783	4	28,045	1	23,381	-	-	-	-	-	-	-	-	-	-	-	-	-	
Business leagues, chambers of commerce, boards of trade, etc.	4	605	5	1,900	1,900	1	501	2	3,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Local associations of employees, civic leagues, social welfare, etc.	8	1,192	2	740	740	2	1,516	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Social clubs for pleasure or recreation	22	3,513	18	6,788	6,788	13	8,229	4	7,556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Employees' beneficiary associations	-	-	-	-	-	-	1	578	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teachers' retirement fund associations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
United States employees' beneficiary associations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	56	8,990	58	20,703	20,703	45	31,559	44	97,553	4	28,045	1	23,381	-	-	-	-	-	-	-	-	-	-	-	-	-	

Table 10 (Supplement). - Tax-exempt organizations with \$50,000 and over total gross income and receipts, whose primary functions are business activities, by type of organization: Number of returns, receipts, and disbursements

(Returns Form 990, for 1945 and fiscal years ending in 1944, received in the Bureau after December 31, 1944)

Receipts and disbursements	(Money figures in thousands of dollars)																			
	Type of organization and subsection of section 107 farmers' cooperative marketing and purchasing organizations																			
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)					
Number of returns	1,250	154	1	175	8	16	1	4	-	9	13	1,290	195	292	58	4	1	7		
Gross income and receipts:																				
Dues received from members	1,157	-	-	189	186	-	-	-	-	2	69	695	26	488	166	66	-	-	-	
Fees, fines, assessments, and similar receipts from members	2,392	2	-	215	69	-	-	82	-	19	1,632	842	15	324	6	51	-	1	-	
Dues, assessments, per capita taxes, etc., from affiliated organizations	2,981	-	-	119	-	-	-	121	-	-	628	2,115	1,198	920	2	-	-	-	-	
Grants, gifts, contributions, etc., received	424	106	-	-	1	35	(2)	-	-	55	146	157	8	1	-	81	-	-	-	
Dividends and interest	69,928	51,678	106	14,796	46	342	(2)	-	1	96	1,233	764	118	75	278	1	621	278	8	
Rents	4,164	1,448	-	815	(2)	54	-	2	-	12	1,890	921	83	25	359	75	510	510	61	
Gross receipts from business activities	806,261	1,202	425	8,005	571	2,455	60	124	-	750	150	776,985	243,784	291,266	201,625	18	6,517	58	8,940	
Other gross income	12,547	6,985	22	627	27	44	2	21	-	15	51	4,038	1,109	2,204	257	18	51	5	867	
Total gross income and receipts	899,953	61,919	553	24,711	902	2,930	62	350	-	784	2,671	786,945	247,950	295,412	202,404	290	7,501	69	10,866	
Disbursements:																				
Death, sick, and pension benefits to members or their dependents	560	216	-	2	151	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-
Other benefits to members	765	1	-	14	-	-	-	-	-	748	-	-	-	-	-	-	-	-	-	-
Dues, assessments, per capita taxes, etc., paid to affiliated organizations	2,065	9	5	26	3	-	-	7	-	5	(2)	1,978	241	1,697	86	35	-	-	-	-
Cost of goods sold	645,256	-	-	-	-	243	-	-	-	155	-	644,928	200,583	246,400	179,951	36	-	-	-	-
Wages, salaries, and commissions	42,598	2,978	12	1,063	64	950	56	31	-	116	551	56,022	13,510	10,704	4,825	23	502	18	1,018	
Compensation of officers	5,620	2,078	4	1,214	25	68	6	7	-	4	118	604	587	198	210	32	455	7	255	
Interest	9,494	42	-	204	6	25	(2)	32	-	116	44	3,691	625	570	587	(2)	116	17	6,243	
Taxes	4,552	1,160	7	272	6	49	2	5	-	20	44	2,867	946	746	312	6	166	6	478	
Other operating expenses	65,339	4,811	20	2,950	59	762	6	157	-	196	918	51,159	17,914	20,255	7,695	61	1,426	15	1,018	
Grants, gifts, contributions, etc., paid	242	106	-	27	(2)	7	-	-	-	(2)	(2)	87	38	14	16	2	10	-	1	
Dividends (not patronage) and other distributions to members, etc.	47,980	27,810	74	15,226	136	-	-	-	-	57	27	5,670	1,060	1,146	118	-	5,200	-	-	
Patronage dividends or refunds paid credited	27,954	-	-	-	-	-	-	-	-	-	-	27,954	6,561	6,649	6,222	-	-	-	-	
Other disbursements or charges	10,539	15,295	412	1,259	54	54	-	-	-	71	-	215	16	22	5	-	896	49	250	
Total disbursements	866,292	51,525	553	20,258	464	2,138	59	239	-	846	2,477	772,909	244,177	287,555	200,850	198	6,542	105	8,258	

1/ Includes one group return representing two organizations.
2/ Less than \$50.

Table 12 (Supplement). - Tax-exempt organizations with \$50,000 and over total gross income and over total 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

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

Type of organization	Sub-section number of re- turns	Total number of re- turns with no balance sheets	(Money figures in thousands of dollars)														
			Total		Under \$1,000		\$1,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$25,000		\$25,000 under \$50,000		\$50,000 under \$100,000		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
Mutual savings banks - savings department	(2)	134	64	1,099,624	-	-	-	-	-	-	-	-	-	-	-	-	-
Mutual savings banks - life insurance department	(2)	1	-	3,460	-	-	-	-	-	-	-	-	-	-	-	-	-
Building and loan or savings and loan associations (not Federal), and cooperative banks organized in Massachusetts	(4)	175	117	171,500	-	-	-	-	-	-	-	-	-	-	-	-	-
Cooperative banks except those organized in Massachusetts and credit unions (not Federal)	(4)	8	6	3,021	-	-	-	-	-	-	-	-	-	-	-	-	-
Cemetery companies	(5)	16	7	18,084	-	-	-	-	-	-	-	-	-	-	-	-	-
Local benevolent life insurance associations	(10)	1	-	23	-	-	-	-	-	-	-	-	1	23	-	-	-
Mutual ditch or irrigation companies	(10)	4	1	1,299	-	-	-	-	-	-	-	-	-	-	-	-	-
Mutual telephone companies	(10)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mutual organizations not elsewhere classified	(10)	9	4	2,773	-	-	-	-	-	-	-	-	-	-	-	-	-
Mutual insurance organizations (not life or marine)	(11)	13	10	406	-	-	-	-	-	-	-	-	-	-	-	-	1
Farmers' cooperative marketing and purchasing organizations, total	(12)	1/826	188	239,298	3	(2)	8	22	12	93	22	281	81	1,656	174	6,317	130
Marketing also purchasing	(12)	1/230	61	82,673	1	(2)	2	6	5	39	5	62	14	290	40	1,484	50
Marketing (exclusively)	(12)	186	70	50,296	2	(2)	6	15	6	45	2	26	11	228	22	800	14
Purchasing (exclusively)	(12)	232	28	281,767	-	-	-	-	1	9	15	194	54	1,105	109	3,930	56
Type of activity not stated	(12)	58	29	77,562	-	-	-	-	-	-	-	-	2	33	3	102	10
Crop financing organizations	(13)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Holding companies for other tax-exempt organizations	(14)	4	2	334	-	-	-	-	-	-	-	-	-	-	-	-	1
Federal credit unions	(15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal savings and loan associations	(15)	31	7	124,971	-	-	-	-	-	-	-	-	-	-	-	-	-
National farm loan associations	(15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Production credit associations	(15)	1	-	1,797	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal intermediate credit banks, Federal land banks, banks of cooperatives, production credit corporations, etc.	(15)	7	-	300,650	-	-	-	-	-	-	1	13	-	-	-	-	-
Total	-	1/230	408	1,967,229	3	(2)	8	22	12	95	23	294	82	1,680	174	6,317	132

Table 12 (Supplement). - Tax-exempt organizations, with \$50,000 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

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

Type of organization	Money figures in thousands of dollars)															
	Returns with balance sheets by total assets classes -															
	\$100,000 under \$250,000		\$250,000 under \$500,000		\$500,000 under \$1,000,000		\$1,000,000 under \$5,000,000		\$5,000,000 under \$10,000,000		\$10,000,000 under \$50,000,000		\$50,000,000 under \$100,000,000 and over			
Sub-section of section 101	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
Mutual savings banks - savings department	-	-	1	470	1	677	18	64,011	18	130,377	29	625,975	2	135,211	1	142,903
Mutual savings banks - life insurance department	-	-	-	-	-	-	1	3,450	-	-	-	-	-	-	-	-
Building and loan or savings and loan associations (not Federal), and cooperative banks organized in Massachusetts	2	282	-	-	9	7,244	42	110,587	4	28,245	1	25,141	-	-	-	-
Cooperative banks except those organized in Massachusetts and credit unions (not Federal)	-	-	-	-	-	-	2	3,021	-	-	-	-	-	-	-	-
Cemetery companies	1	163	-	629	1	915	4	11,268	1	5,109	-	-	-	-	-	-
Local benevolent life insurance associations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mutual ditch or irrigation companies	-	-	-	-	-	-	1	1,299	-	-	-	-	-	-	-	-
Mutual telephone companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mutual organizations not elsewhere classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mutual insurance organizations (not life or marine)	-	-	2	781	3	1,992	-	-	-	-	-	-	-	-	-	-
Farmers' cooperative marketing and purchasing organizations, total	2	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing also purchasing	109	16,535	46	15,873	28	21,104	18	39,994	1/4	26,753	1/2	29,414	1	72,313	-	-
Marketing (exclusively)	57	8,711	29	10,415	18	13,314	5	9,166	1/1	6,198	1/2	29,414	-	-	-	-
Purchasing (exclusively)	24	4,223	11	3,714	7	5,250	9	21,778	2	13,227	-	-	-	-	-	-
Type of activity not stated	20	2,509	3	815	2	1,573	3	7,556	1	7,328	-	-	-	-	-	-
Crop financing organizations	8	1,093	3	929	1	937	1	1,514	-	-	-	-	1	72,313	-	-
Holding companies for other tax-exempt organizations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal credit unions	-	-	1	253	-	-	-	-	-	-	-	-	-	-	-	-
Federal savings and loan associations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National farm loan associations	-	-	-	-	1	623	14	38,174	7	47,170	2	39,003	-	-	-	-
Production credit associations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal intermediate credit banks, Federal land banks, banks of cooperatives, production credit corporations, etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	114	17,330	52	18,037	43	32,556	101	273,601	1/35	244,961	1/36	746,805	3	266,058	6	473,583
	-	-	-	-	-	-	-	-	1	7,306	2	27,272	3	266,058	1	142,903

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

2/ Less than \$500.

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

or Fiscal Year Begun, and Ended

PRINT PLAINLY NAME AND ADDRESS OF THE ORGANIZATION

This return must be filed on or before the 15th day of the 5th month following the close of the annual accounting period. Return must be filed with the Collector of Internal Revenue for the district in which is located the principal place of business or principal office of the organization.

(Name)

(Street and number)

(Post office) (County) (State)

Have you been advised by Bureau letter of your exemption? If "Yes" state date of letter If "No," application for exemption must accompany this return. Consult collector for your district for information.

State nature of your activities

Subsection of section 101 under which you are exempt

File Code

Serial No.

District

- 1. Have you been engaged in any activities which have not previously been reported to the Bureau? If so, attach amendment. (Yes or no)
- 2. Has any amendment not previously reported to the Bureau been made in your articles of incorporation or bylaws or other instruments of similar import? If so, attach a copy of the amendments. (Yes or no)
- 3. 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)

- 4. Check whether this return was prepared on the cash or accrual basis .
- 5. This form shall be prepared in accordance with the method of accounting regularly employed in keeping the books of your organization.
- 6. 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 chief 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 complete return.

CORPORATE SEAL (President or other principal officer) (State title) (Date) (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)

1 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 regularly 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 (6); (5) fraternal beneficiary society, order, or association solely 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

*5. Rents

*6. Gross receipts from business activities (state nature):

(a)
(b)
(c)
(d)

*7. Other gross income and receipts

8. Total gross income and receipts (total of items 1 to 7, inclusive)

DISBURSEMENTS, ETC.

9. Benefits paid to members or their dependents:

(a) Death, sickness, disability, or pension benefits
(b) Other benefits

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.

14. Interest

15. Taxes (such as property, income, social security, unemployment taxes, etc.)

16. Other operating, administrative, and overhead expenses

17. Grants, gifts, contributions, etc., paid (state nature):

(a)
(b)
(c)
(d)

18. Dividends (other than patronage dividends) and other distributions to members, shareholders, or depositors

19. Patronage dividends or patronage refunds paid or credited (For farmers' cooperatives only)

20. Other disbursements or charges (state nature):

(a)
(b)
(c)
(d)

21. Total disbursements, etc. (total of items 9 to 20, inclusive)

Farmers' cooperative marketing and purchasing organizations shall also state—

VOLUME OF BUSINESS DONE WITH:

Marketing

Purchasing

(a) Members
(b) Nonmember producers
(c) Nonmember nonproducers
(d) United States Government

*In all cases where the total of either Items 1, 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 the name and address of each such person shall be attached to this return.

?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.

