

Tax-Exempt Organizations and Nonexempt Charitable Trusts, Fiscal Years 2003-2006

Type of organization, Internal Revenue Code section	2003	2006
	(1)	(4)
Tax-exempt organizations and other entities, total	1,640,949	1,726,491
Section 501(c) by subsection, total	1,501,772	1,585,479
(1) Corporations organized under act of Congress	103	126
(2) Title-holding corporations	7,078	7,120
(3) Religious, charitable, and similar organizations [1]	964,418	1,064,191
(4) Social welfare organizations	137,831	135,155
(5) Labor and agriculture organizations	62,641	60,932
(6) Business leagues	84,838	86,563
(7) Social and recreation clubs	69,522	70,569
(8) Fraternal beneficiary societies	79,390	65,752
(9) Voluntary employees' beneficiary associations	13,066	12,206
(10) Domestic fraternal beneficiary societies	22,576	21,385
(12) Benevolent life insurance associations	6,662	6,738
(13) Cemetery companies	10,585	10,879
(14) State-chartered credit unions	4,338	3,976
(15) Mutual insurance companies	1,777	2,126
(17) Supplemental unemployment benefit trusts	468	438
(19) War veterans' organizations	35,132	35,982
(25) Holding companies for pensions and other entities	1,259	1,238
Other 501(c) subsections [2]	88	103
Section 501(d) Religious and apostolic associations	138	162
Section 501(e) Cooperative hospital service organizations	39	37
Section 501(f) Cooperative service organizations of operating educational organizations	1	1
Section 501(k) Child care organizations	0	6
Section 501(n) Charitable risk pools	0	2
Nonexempt charitable trusts	138,999	140,804

[1] Includes private foundations. Not all Internal Revenue Code section 501(c)(3) organizations are required to apply for recognition of tax-exemption, including churches, integrated auxiliaries, subordinate units, and conventions or associations of churches.

[2] Includes teachers' retirement funds [section 501(c)(11)]; corporations to finance crop operations [section 501(c)(16)]; employee-funded

pension trusts [section 501(c)(18)]; black lung trusts [section 501(c)(21)]; multiemployer pension plans [section 501(c)(22)]; veteran's associations founded prior to 1880 [section 501(c)(23)]; trusts described in section 4049 of the Employee Security Act of 1974 (ERISA) [section 501(c)(24)]; State-sponsored high-risk health insurance organizations [section 501(c)(26)]; and State-sponsored workers' compensation reinsurance organizations [section 501(c)(27)].

SOURCE: Tax Exempt and Government Entities
SE:T:BSP