Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts

Fiscal Year 2020

Type of organization, Internal Revenue Code section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts, and split-interest trusts, total	**1,980,571**
Recognized section 501(c) by subsection, total [1]	**1,828,187**
(1) Corporations organized under an Act of Congress	779
(2) Title-holding corporations	4,687
(3) Religious, charitable, and similar organizations [2]	1,431,266
(4) Social welfare organizations	103,958
(5) Labor and agriculture organizations	48,093
(6) Business leagues	66,358
(7) Social and recreation clubs	58,583
(8) Fraternal beneficiary societies	42,660
(9) Voluntary employees' beneficiary associations	5,890
(10) Domestic fraternal beneficiary societies	16,737
(12) Benevolent life insurance associations	5,774
(13) Cemetery companies	10,738
(14) State-chartered credit unions	2,152
(15) Mutual insurance companies	760
(17) Supplemental unemployment compensation trusts	87
(19) Veterans' organizations	28,965
(25) Holding companies for pensions and other entities	611
Other 501(c) subsections [3]	89
Recognized section 501(d) Religious and apostolic associations	**219**
Section 527 Political organizations	**42,697**
Nonexempt charitable trusts and split-interest trusts	**109,468**

[1] The number of organizations, by 501(c) subsections, includes organizations that applied for and received recognition of tax-exempt status, or that are exempt by virtue of a tax treaty.

[2] Includes private foundations and organizations that are recognized as tax-exempt under section 501(c)(3) without filing an application because they are included in a group exemption letter given to an affiliated parent organization. Not all organizations described in section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in section 509(a)) that have normal gross receipts in each taxable year of not more than $5,000. Section 501(c)(3) organizations that have not applied for recognition of tax-exempt status are not included in this number.

[3] Includes teachers' retirement funds (section 501(c)(11)); corporations organized to finance crop operations (section 501(c)(16)); employee-funded pension trusts (section 501(c)(18)); black lung benefit trusts (section 501(c)(21)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State sponsored high-risk health insurance organizations (section 501(c)(26)); State sponsored workers' compensation reinsurance organizations (section 501(c)(27)); and qualified nonprofit health insurance issuers (section 501(c)(29)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

SOURCE: Tax Exempt and Government Entities.

Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts

Fiscal Year 2020

Type of organization, Internal Revenue Code section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts, and split-interest trusts, total	**1,907,711**
Recognized section 501(c) by subsection, total [1]	**1,753,824**
(1) Corporations organized under an Act of Congress	677
(2) Title-holding corporations	4,380
(3) Religious, charitable, and similar organizations [2]	1,404,170
(4) Social welfare organizations	79,050
(5) Labor and agriculture organizations	45,694
(6) Business leagues	62,480
(7) Social and recreation clubs	49,003
(8) Fraternal beneficiary societies	40,615
(9) Voluntary employees' beneficiary associations	5,976
(10) Domestic fraternal beneficiary societies	15,726
(12) Benevolent life insurance associations	5,421
(13) Cemetery companies	9,525
(14) State-chartered credit unions	1,646
(15) Mutual insurance companies	647
(17) Supplemental unemployment compensation trusts	87
(19) Veterans' organizations	28,029
(25) Holding companies for pensions and other entities	633
Other 501(c) subsections [3]	65
Recognized section 501(d) Religious and apostolic associations	**215**
Section 527 Political organizations	**41,170**
Nonexempt charitable trusts and split-interest trusts	**112,502**

[1] The number of organizations, by 501(c) subsections, includes organizations that applied for and received recognition of tax-exempt status, or that are exempt by virtue of a tax treaty.

[2] Includes private foundations and organizations that are recognized as tax-exempt under section 501(c)(3) without filing an application because they are included in a group exemption letter given to an affiliated parent organization. Not all organizations described in section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in section 509(a)) that have normal gross receipts in each taxable year of not more than $5,000. Section 501(c)(3) organizations that have not applied for recognition of tax-exempt status are not included in this number.

[3] Includes teachers' retirement funds (section 501(c)(11)); corporations organized to finance crop operations (section 501(c)(16)); employee-funded pension trusts (section 501(c)(18)); black lung benefit trusts (section 501(c)(21)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State sponsored high-risk health insurance organizations (section 501(c)(26)); State sponsored workers' compensation reinsurance organizations (section 501(c)(27)); and qualified nonprofit health insurance issuers (section 501(c)(29)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

SOURCE: Tax Exempt and Government Entities.

Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts

Fiscal Year 2019

Type of organization, Internal Revenue Code section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts, and split-interest trusts, total	**1,870,666**
Recognized section 501(c) by subsection, total [1]	**1,718,233**
(1) Corporations organized under an Act of Congress	668
(2) Title-holding corporations	4,421
(3) Religious, charitable, and similar organizations [2]	1,365,744
(4) Social welfare organizations	79,808
(5) Labor and agriculture organizations	45,888
(6) Business leagues	62,700
(7) Social and recreation clubs	49,126
(8) Fraternal beneficiary societies	41,756
(9) Voluntary employees' beneficiary associations	6,050
(10) Domestic fraternal beneficiary societies	15,560
(12) Benevolent life insurance associations	5,373
(13) Cemetery companies	9,406
(14) State-chartered credit unions	1,677
(15) Mutual insurance companies	659
(17) Supplemental unemployment compensation trusts	88
(19) Veterans' organizations	28,575
(25) Holding companies for pensions and other entities	671
Other 501(c) subsections [3]	63
Recognized section 501(d) Religious and apostolic associations	**214**
Section 527 Political organizations	**39,167**
Nonexempt charitable trusts and split-interest trusts	**113,052**

[1] The number of organizations, by 501(c) subsections, includes organizations that applied for and received recognition of tax-exempt status, or that are exempt by virtue of a tax treaty.

[2] Includes private foundations and organizations that are recognized as tax-exempt under section 501(c)(3) without filing an application because they are included in a group exemption letter given to an affiliated parent organization. Not all organizations described in section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in section 509(a)) that have normal gross receipts in each taxable year of not more than $5,000. Section 501(c)(3) organizations that have not applied for recognition of tax-exempt status are not included in this number.

[3] Includes teachers' retirement funds (section 501(c)(11)); corporations organized to finance crop operations (section 501(c)(16)); employee-funded pension trusts (section 501(c)(18)); black lung benefit trusts (section 501(c)(21)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State sponsored high-risk health insurance organizations (section 501(c)(26)); State sponsored workers' compensation reinsurance organizations (section 501(c)(27)); and qualified nonprofit health insurance issuers (section 501(c)(29)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

SOURCE: Tax Exempt and Government Entities.

Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts

Fiscal Year 2018

Type of organization, Internal Revenue Code section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts, and split-interest trusts, total	**1,835,534**
Recognized section 501(c) by subsection, total [1]	**1,682,091**
(1) Corporations organized under an Act of Congress	654
(2) Title-holding corporations	4,436
(3) Religious, charitable, and similar organizations [2]	1,327,714
(4) Social welfare organizations	80,197
(5) Labor and agriculture organizations	46,094
(6) Business leagues	62,884
(7) Social and recreation clubs	49,096
(8) Fraternal beneficiary societies	42,522
(9) Voluntary employees' beneficiary associations	6,192
(10) Domestic fraternal beneficiary societies	15,952
(12) Benevolent life insurance associations	5,341
(13) Cemetery companies	9,291
(14) State-chartered credit unions	1,599
(15) Mutual insurance companies	681
(17) Supplemental unemployment compensation trusts	94
(19) Veterans' organizations	28,537
(25) Holding companies for pensions and other entities	742
Other 501(c) subsections [3]	65
Recognized section 501(d) Religious and apostolic associations	**216**
Section 527 Political organizations	**37,449**
Nonexempt charitable trusts and split-interest trusts	**115,778**

[1] The number of organizations, by 501(c) subsections, includes organizations that applied for and received recognition of tax-exempt status, or that are exempt by virtue of a tax treaty.

[2] Includes private foundations. Not all organizations described in section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in section 509(a)) that have normal gross receipts in each taxable year of not more than $5,000. In addition, organizations may be recognized as tax exempt under section 501(c)(3) without filing an application if they are included in a group exemption letter given to an affiliated parent organization. Section 501(c)(3) organizations who have not applied for recognition of tax-exempt status are not included in this number.

[3] Includes teachers' retirement funds (section 501(c)(11)); corporations organized to finance crop operations (section 501(c)(16)); employee-funded pension trusts (section 501(c)(18)); black lung benefit trusts (section 501(c)(21)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State sponsored high-risk health insurance organizations (section 501(c)(26)); State sponsored workers' compensation reinsurance organizations (section 501(c)(27)); and qualified nonprofit health insurance issuers (section 501(c)(29)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

SOURCE: Tax Exempt and Government Entities.

Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts

Fiscal Year 2017

Type of organization, Internal Revenue Code section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts and split-interest trusts, total	**1,799,401**
Recognized section 501(c) by subsection, total [1]	**1,646,650**
(1) Corporations organized under an Act of Congress	651
(2) Title-holding corporations	4,477
(3) Religious, charitable, and similar organizations [2]	1,286,181
(4) Social welfare organizations	81,935
(5) Labor and agriculture organizations	46,660
(6) Business leagues	63,621
(7) Social and recreation clubs	49,175
(8) Fraternal beneficiary societies	44,060
(9) Voluntary employees' beneficiary associations	6,330
(10) Domestic fraternal beneficiary societies	16,390
(12) Benevolent life insurance associations	5,334
(13) Cemetery companies	9,243
(14) State-chartered credit unions	1,808
(15) Mutual insurance companies	690
(17) Supplemental unemployment compensation trusts	94
(19) Veterans' organizations	29,167
(25) Holding companies for pensions and other entities	763
Other 501(c) subsections [3]	71
Recognized section 501(d) Religious and apostolic associations	**220**
Section 527 Political organizations	**34,748**
Nonexempt charitable trusts and split-interest trusts	**117,783**

[1] The number of organizations, by 501(c) subsections, includes organizations that applied for and received recognition of tax-exempt status, or that are exempt by virtue of a tax treaty.

[2] Includes private foundations. Not all organizations described in section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in section 509(a)) that have normal gross receipts in each taxable year of not more than $5,000. In addition, organizations may be recognized as tax exempt under section 501(c)(3) without filing an application if they are included in a group exemption letter given to an affiliated parent organization. Section 501(c)(3) organizations who have not applied for recognition of tax-exempt status are not included in this number.

[3] Includes teachers' retirement funds (section 501(c)(11)); corporations organized to finance crop operations (section 501(c)(16)); employee-funded pension trusts (section 501(c)(18)); black lung benefits trusts (section 501(c)(21)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State-sponsored high-risk health insurance organizations (section 501(c)(26)); State-sponsored workers' compensation reinsurance organizations (section 501(c)(27)); and qualified nonprofit health insurance issuers (section 501(c)(29)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

NOTE: Information from tax-exempt organization returns is available to the public. Therefore, data in this table are not subject to IRS disclosure regulations. However, information on closures of applications for tax-exempt status (reported in Table 24a) is subject to disclosure regulations.

SOURCE: Tax Exempt and Government Entities.

Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts

Fiscal Year 2016

Type of organization, Internal Revenue Code section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts and split-interest trusts, total	**1,751,993**
Recognized section 501(c) by subsection, total [1]	**1,599,471**
(1) Corporations organized under an act of Congress	643
(2) Title-holding corporations	4,501
(3) Religious, charitable, and similar organizations [2]	1,237,094
(4) Social welfare organizations	83,392
(5) Labor and agriculture organizations	46,591
(6) Business leagues	63,866
(7) Social and recreation clubs	48,482
(8) Fraternal beneficiary societies	44,610
(9) Voluntary employees' beneficiary associations	6,446
(10) Domestic fraternal beneficiary societies	16,469
(12) Benevolent life insurance associations	5,320
(13) Cemetery companies	9,125
(14) State-chartered credit unions	1,812
(15) Mutual insurance companies	698
(17) Supplemental unemployment compensation trusts	98
(19) Veterans' organizations	29,493
(25) Holding companies for pensions and other entities	756
Other 501(c) subsections [3]	75
Recognized section 501(d) Religious and apostolic associations	**218**
Section 527 Political organizations	**32,699**
Nonexempt charitable trusts and split-interest trusts	**119,605**

[1] The number of organizations, by 501(c) subsections, includes organizations that applied for and received recognition of tax-exempt status, or that are exempt by virtue of a tax treaty.

[2] Includes private foundations. Not all organizations described in section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in section 509(a)) that have normal gross receipts in each taxable year of not more than $5,000. In addition, organizations may be recognized as tax exempt under section 501(c)(3) without filing an application if they are included in a group exemption letter given to an affiliated parent organization. Section 501(c)(3) organizations who have not applied for recognition of tax-exempt status are not included in this number.

[3] Includes teachers' retirement funds (section 501(c)(11)); corporations organized to finance crop operations (section 501(c)(16)); employee-funded pension trusts (section 501(c)(18)); black lung benefits trusts (section 501(c)(21)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State-sponsored high-risk health insurance organizations (section 501(c)(26)); State-sponsored workers' compensation reinsurance organizations (section 501(c)(27)); the National Railroad Retirement Investment Trust (section 501(c)(28)); and qualified health insurance issuers (section 501(c)(29)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

NOTE: Information from tax-exempt organization returns is available to the public. Therefore, data in this table are not subject to IRS disclosure regulations. However, information on closures of applications for tax-exempt status (reported in Table 24) is subject to disclosure regulations.

SOURCE: Tax Exempt and Government Entities.

Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts

Fiscal Year 2015

Type of organization, Internal Revenue Code section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts and split-interest trusts, total	**1,702,267**
Recognized section 501(c) by subsection, total [1]	**1,548,948**
(1) Corporations organized under an act of Congress	638
(2) Title-holding corporations	4,499
(3) Religious, charitable, and similar organizations [2]	1,184,547
(4) Social welfare organizations	84,155
(5) Labor and agriculture organizations	46,576
(6) Business leagues	63,919
(7) Social and recreation clubs	47,956
(8) Fraternal beneficiary societies	46,264
(9) Voluntary employees' beneficiary associations	6,559
(10) Domestic fraternal beneficiary societies	16,226
(12) Benevolent life insurance associations	5,304
(13) Cemetery companies	8,977
(14) State-chartered credit unions	1,887
(15) Mutual insurance companies	723
(17) Supplemental unemployment compensation trusts	103
(19) Veterans' organizations	29,749
(25) Holding companies for pensions and other entities	790
Other 501(c) subsections [3]	76
Recognized section 501(d) Religious and apostolic associations	**217**
Section 527 Political organizations	**30,490**
Nonexempt charitable trusts and split-interest trusts	**122,612**

[1] The number of organizations, by 501(c) subsections, includes organizations that applied for and received recognition of tax-exempt status, or that are exempt by virtue of a tax treaty.

[2] Includes private foundations. Not all organizations described in section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in section 509(a)) that have normal gross receipts in each taxable year of not more than $5,000. In addition, organizations may be recognized as tax exempt under section 501(c)(3) without filing an application if they are included in a group exemption letter given to an affiliated parent organization. Section 501(c)(3) organizations who have not applied for recognition of tax-exempt status are not included in this number.

[3] 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)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State-sponsored high-risk health insurance organizations (section 501(c)(26)); State-sponsored workers' compensation reinsurance organizations (section 501(c)(27)); the National Railroad Retirement Investment Trust (section 501(c)(28)); and qualified health insurance issuers (section 501(c)(29)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

NOTE: Information from tax-exempt organization returns is available to the public. Therefore, data in this table are not subject to IRS disclosure regulations. However, information on closures of applications for tax-exempt status (reported in Table 24) are subject to disclosure regulations.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations.

Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts

Fiscal Year 2014

Type of organization, Internal Revenue Code section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts and split-interest trusts, total	**1,723,315**
Section 501(c) by subsection, total	**1,568,454**
(1) Corporations organized under an act of Congress	708
(2) Title-holding corporations	4,752
(3) Religious, charitable, and similar organizations [1]	1,117,941
(4) Social welfare organizations	148,585
(5) Labor and agriculture organizations	48,711
(6) Business leagues	68,208
(7) Social and recreation clubs	56,139
(8) Fraternal beneficiary societies	47,773
(9) Voluntary employees' beneficiary associations	6,909
(10) Domestic fraternal beneficiary societies	16,998
(12) Benevolent life insurance associations	5,601
(13) Cemetery companies	9,858
(14) State-chartered credit unions	2,326
(15) Mutual insurance companies	871
(17) Supplemental unemployment compensation trusts	110
(19) Veterans' organizations	32,039
(25) Holding companies for pensions and other entities	815
Other 501(c) subsections [2]	110
Section 501(d) Religious and apostolic associations	**222**
Section 527 Political organizations	**29,462**
Nonexempt charitable trusts and split-interest trusts	**125,177**

[1] Includes private foundations. Not all organizations described in section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in section 509(a)) that have normal gross receipts in each taxable year of not more than $5,000. In addition, organizations may be recognized as tax exempt under section 501(c)(3) without filing an application if they are included in a group exemption letter given to an affiliated parent organization.

[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)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State-sponsored high-risk health insurance organizations (section 501(c)(26)); State-sponsored workers' compensation reinsurance organizations (section 501(c)(27)); the National Railroad Retirement Investment Trust (section 501(c)(28)); and qualified health insurance issuers (section 501(c)(29)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

NOTE: Information from tax-exempt organization returns is available to the public. Therefore, data in this table are not subject to IRS disclosure regulations. However, information on closures of applications for tax-exempt status (reported in Table 24) are subject to disclosure regulations.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations.

Tax-Exempt Organizations, Nonexempt Charitable Trusts, and Nonexempt Split-Interest Trusts

Fiscal Year 2013

Type of organization, Internal Revenue Code section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts and split-interest trusts, total	**1,599,013**
Section 501(c) by subsection, total	**1,442,197**
(1) Corporations organized under an act of Congress	615
(2) Title-holding corporations	4,730
(3) Religious, charitable, and similar organizations [1]	1,052,495
(4) Social welfare organizations	91,056
(5) Labor and agriculture organizations	48,545
(6) Business leagues	66,985
(7) Social and recreation clubs	54,962
(8) Fraternal beneficiary societies	48,578
(9) Voluntary employees' beneficiary associations	6,884
(10) Domestic fraternal beneficiary societies	16,049
(12) Benevolent life insurance associations	5,486
(13) Cemetery companies	9,482
(14) State-chartered credit unions	2,711
(15) Mutual insurance companies	905
(17) Supplemental unemployment compensation trusts	112
(19) Veterans' organizations	31,674
(25) Holding companies for pensions and other entities	813
Other 501(c) subsections [2]	115
Section 501(d) Religious and apostolic associations	**222**
Section 527 Political organizations	**28,553**
Nonexempt charitable trusts and split-interest trusts	**128,041**

[1] Includes private foundations. Not all organizations described in section 501(c)(3) must apply for recognition of tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in section 509(a)) that have normal gross receipts in each taxable year of not more than $5,000. In addition, organizations may be recognized as tax exempt under section 501(c)(3) without filing an application if they are included in a group exemption letter given to an affiliated parent organization.

[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)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State-sponsored high-risk health insurance organizations (section 501(c)(26)); State-sponsored workers' compensation reinsurance organizations (section 501(c)(27)); the National Railroad Retirement Investment Trust (section 501(c)(28)); and qualified health insurance issuers (section 501(c)(29)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

NOTES: In prior years, cooperative hospital service organizations (section 501(e)); cooperative service organizations of operating educational organizations (section 501(f)); child care organizations (section 501(k)); and charitable risk pools (section 501(n)) were reported separately in this table, but for Fiscal Year 2013, they are reported with religious, charitable, and similar organizations (section 501(c)(3)). Selected items reported in this table have changed from prior years to expand the information reported. Information from tax-exempt organization returns is available to the public. Therefore, data in this table are not subject to IRS disclosure regulations.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations.

Tax-Exempt Organizations and Nonexempt Charitable Trusts

Fiscal Years 2011 and 2012

Type of organization, Internal Revenue Code section	Number of organizations	
	2011	2012
Tax-exempt organizations and nonexempt charitable trusts, total	**1,629,149**	**1,616,053**
Section 501(c) by subsection, total	**1,494,882**	**1,484,818**
(1) Corporations organized under an act of Congress	216	449
(2) Title-holding corporations	5,176	4,933
(3) Religious, charitable, and similar organizations [1]	1,080,130	1,081,891
(4) Social welfare organizations	97,382	93,142
(5) Labor and agriculture organizations	51,586	50,046
(6) Business leagues	70,330	69,198
(7) Social and recreation clubs	57,793	56,880
(8) Fraternal beneficiary societies	53,245	50,763
(9) Voluntary employees' beneficiary associations	7,810	7,240
(10) Domestic fraternal beneficiary societies	16,678	16,432
(12) Benevolent life insurance associations	5,666	5,575
(13) Cemetery companies	9,842	9,636
(14) State-chartered credit unions	3,080	2,797
(15) Mutual insurance companies	1,104	999
(17) Supplemental unemployment benefit trusts	158	130
(19) War veterans' organizations	33,654	33,737
(25) Holding companies for pensions and other entities	922	865
Other 501(c) subsections [2]	110	105
Section 501(d) Religious and apostolic associations	**222**	**224**
Section 501(e) Cooperative hospital service organizations	**12**	**11**
Section 501(f) Cooperative service organizations of operating educational organizations	**1**	**1**
Section 501(k) Child care organizations	**2**	**1**
Section 501(n) Charitable risk pools	**1**	**1**
Nonexempt charitable trusts	**134,029**	**130,997**

[1] Includes private foundations. Not all organizations described in section 501(c)(3) must apply for tax-exempt status, including churches, interchurch organizations of local units of a church, integrated auxiliaries of a church, conventions or associations of churches, and organizations (other than private foundations as described in section 509(a)) that have gross receipts in each taxable year normally not more than $5,000. In addition, organizations may be recognized as tax-exempt under section 501(c)(3) without filing an application if they are included in a group exemption letter given to an affiliated parent organization.

[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)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State-sponsored high-risk health insurance organizations (section 501(c)(26)); State-sponsored workers' compensation reinsurance organizations (section 501(c)(27)); and the National Railroad Retirement Investment Trust (section 501(c)(28)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

NOTE: Information from tax-exempt organization returns is available to the public. Therefore, data in this table are not subject to IRS disclosure regulations.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations.

Tax-Exempt Organizations and Nonexempt Charitable Trusts

Fiscal Years 2010 and 2011

Type of organization, Internal Revenue Code section	Number of organizations	
	2010	2011 [1]
Tax-exempt organizations and nonexempt charitable trusts, total [1]	**1,960,203**	**1,629,149**
Section 501(c) by subsection, total [1]	**1,821,824**	**1,494,882**
(1) Corporations organized under an act of Congress	168	216
(2) Title-holding corporations	7,239	5,176
(3) Religious, charitable, and similar organizations [2]	1,280,739	1,080,130
(4) Social welfare organizations	139,129	97,382
(5) Labor and agriculture organizations	63,012	51,586
(6) Business leagues	92,331	70,330
(7) Social and recreation clubs	79,718	57,793
(8) Fraternal beneficiary societies	63,391	53,245
(9) Voluntary employees' beneficiary associations	11,749	7,810
(10) Domestic fraternal beneficiary societies	18,310	16,678
(12) Benevolent life insurance associations	6,996	5,666
(13) Cemetery companies	12,266	9,842
(14) State-chartered credit unions	3,570	3,080
(15) Mutual insurance companies	1,812	1,104
(17) Supplemental unemployment benefit trusts	423	158
(19) War veterans' organizations	39,709	33,654
(25) Holding companies for pensions and other entities	1,125	922
Other 501(c) subsections [3]	137	110
Section 501(d) Religious and apostolic associations	**218**	**222**
Section 501(e) Cooperative hospital service organizations	**34**	**12**
Section 501(f) Cooperative service organizations of operating educational organizations	**1**	**1**
Section 501(k) Child care organizations	**14**	**2**
Section 501(n) Charitable risk pools	**1**	**1**
Nonexempt charitable trusts	**138,111**	**134,029**

[1] The number of tax-exempt organizations decreased in Fiscal Year 2011. The tax-exempt status of over 385,000 organizations was revoked for failing to satisfy their filing requirement for three consecutive years as required by the Pension Protection Act of 2006.
[2] 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.

[3] 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)); veterans' associations founded prior to 1880 (section 501(c)(23)); trusts described in section 4049 of the Employee Retirement Income Security Act of 1974 (ERISA) (section 501(c)(24)); State-sponsored high-risk health insurance organizations (section 501(c)(26)); State-sponsored workers' compensation reinsurance organizations (section 501(c)(27)); and the National Railroad Retirement Investment Trust (section 501(c)(28)). Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

NOTE: Information from tax-exempt organization returns is available to the public. Therefore, data in this table are not subject to IRS disclosure regulations.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations.

Tax-Exempt Organizations and Other Entities

Fiscal Years 1991 to 2010

Type of organization, Internal Revenue Code section	Number of organizations																			
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Tax-exempt organizations and other entities, total	**1,107,326**	**1,140,388**	**1,177,772**	**1,203,238**	**1,235,905**	**1,267,202**	**1,322,505**	**1,376,395**	**1,428,208**	**1,473,062**	**1,567,580**	**1,580,767**	**1,640,949**	**1,680,061**	**1,709,205**	**1,726,491**	**1,789,554**	**1,855,067**	**1,912,695**	**1,960,203**
Section 501(c) by subsection, total	**1,052,912**	**1,082,959**	**1,116,015**	**1,136,564**	**1,162,810**	**1,186,969**	**1,230,294**	**1,271,742**	**1,312,647**	**1,354,395**	**1,399,558**	**1,444,905**	**1,501,772**	**1,540,554**	**1,570,023**	**1,585,479**	**1,648,306**	**1,710,567**	**1,772,229**	**1,821,824**
(1) Corporations organized under act of Congress	9	9	9	9	19	20	27	14	18	20	48	88	103	116	123	126	134	142	162	168
(2) Title-holding corporations	6,408	6,529	6,739	6,967	7,025	7,100	7,113	7,125	7,042	7,009	6,984	6,998	7,078	7,144	7,116	7,120	7,136	7,131	7,170	7,239
(3) Religious, charitable, and similar organizations [2]	516,554	546,100	575,690	599,745	626,226	654,186	692,524	733,790	773,934	819,008	865,096	909,574	964,418	1,010,365	1,045,979	1,064,191	1,128,367	1,186,915	1,238,201	1,280,739
(4) Social welfare organizations	142,473	142,673	142,325	140,143	139,451	139,512	141,776	139,533	138,927	137,037	136,882	137,526	137,831	138,193	136,060	135,155	134,843	135,494	137,276	139,129
(5) Labor and agriculture organizations	72,009	71,012	70,416	68,144	66,662	64,955	64,902	64,804	63,716	63,456	62,944	62,246	62,641	62,561	61,075	60,932	60,634	60,291	62,462	63,012
(6) Business leagues	68,442	70,871	72,901	74,273	75,695	77,274	78,406	79,864	81,493	82,246	82,706	83,712	84,838	86,054	86,485	86,563	88,071	89,409	90,908	92,331
(7) Social and recreation clubs	63,922	64,681	64,924	65,273	65,501	60,845	66,387	66,691	67,044	67,246	67,289	68,175	69,522	70,422	70,399	70,569	71,092	73,173	76,243	79,718
(8) Fraternal beneficiary societies	98,840	93,544	93,728	92,284	92,115	91,972	87,990	84,507	84,519	81,980	81,112	80,193	79,390	69,798	67,391	65,752	64,216	63,194	63,097	63,391
(9) Voluntary employees' beneficiary associations	14,708	14,986	15,048	14,835	14,681	14,886	14,464	14,240	13,886	13,595	13,292	13,173	13,066	12,866	12,567	12,206	12,128	11,996	11,867	11,749
(10) Domestic fraternal beneficiary societies	18,360	21,415	20,827	21,215	21,046	20,925	20,954	21,962	22,802	23,487	23,531	23,096	22,576	21,328	21,091	21,385	20,390	20,964	21,279	18,310
(12) Benevolent life insurance associations	5,984	6,103	6,177	6,221	6,291	6,343	6,368	6,423	6,462	6,489	6,500	6,553	6,662	6,716	6,718	6,738	6,793	6,836	6,878	6,996
(13) Cemetery companies	8,781	9,025	9,184	9,294	9,433	9,562	9,646	9,792	9,963	10,132	10,269	10,424	10,585	10,728	10,819	10,879	11,098	11,401	11,720	12,266
(14) State-chartered credit unions	6,219	5,559	5,637	5,391	5,225	5,157	4,959	4,378	4,408	4,320	4,409	4,471	4,338	4,289	4,083	3,976	3,860	3,532	3,443	3,570
(15) Mutual insurance companies	1,147	1,157	1,165	1,161	1,185	1,212	1,206	1,251	1,296	1,342	1,423	1,608	1,777	1,988	2,127	2,126	2,073	2,005	1,915	1,812
(17) Supplemental unemployment benefit trusts	644	625	611	601	583	565	542	533	518	501	490	477	468	462	448	438	434	434	424	423
(19) War veterans' organizations	27,962	28,096	29,974	30,282	30,828	31,464	31,961	35,682	35,428	35,249	35,263	35,227	35,132	36,141	36,166	35,982	35,702	36,306	37,878	39,709
(25) Holding companies for pensions and other entities	181	290	374	479	638	794	908	1,017	1,107	1,192	1,236	1,274	1,259	1,285	1,274	1,238	1,234	1,239	1,171	1,125
Other 501(c) subsections [3]	269	284	286	247	206	197	161	136	84	86	84	90	88	98	102	103	101	105	135	137
Section 501(d) Religious and apostolic associations	**93**	**92**	**96**	**99**	**107**	**113**	**115**	**118**	**122**	**127**	**129**	**131**	**138**	**141**	**146**	**162**	**162**	**164**	**205**	**218**
Section 501(e) Cooperative hospital service organizations	**72**	**68**	**69**	**68**	**61**	**54**	**50**	**43**	**41**	**41**	**40**	**40**	**39**	**38**	**37**	**37**	**37**	**36**	**35**	**34**
Section 501(f) Cooperative service organizations of operating educational organizations	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**1**
Section 501(k) Child care organizations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3**	**2**	**6**	**15**	**14**	**14**	**14**
Section 501(n) Charitable risk pools [4]	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**2**	**2**	**1**	**1**	**1**	**1**
Section 521 Farmers' cooperatives	**2,129**	**2,086**	**1,950**	**1,866**	**1,810**	**1,773**	**1,754**	**1,442**	**1,360**	**1,330**	**1,333**	**[5]**	**[5]**	**[5]**	**[5]**	**[5]**	**[5]**	**[5]**	**[5]**	**[5]**
Taxable farmers' cooperatives	**3,219**	**3,161**	**3,123**	**2,537**	**2,982**	**2,930**	**3,407**	**3,180**	**3,174**	**3,133**	**3,096**	**[5]**	**[5]**	**[5]**	**[5]**	**[5]**	**[5]**	**[5]**	**[5]**	**[5]**
Nonexempt charitable trusts	**48,900**	**52,021**	**56,518**	**62,103**	**68,134**	**75,362**	**86,884**	**99,869**	**110,863**	**114,035**	**163,423**	**135,690**	**138,999**	**139,323**	**138,994**	**140,804**	**141,032**	**144,284**	**140,210**	**138,111**

N/A — Not applicable.

[r] — Revised.

[1] This table includes tax-exempt organizations and other entities for which the IRS Exempt Organizations function had program responsibility.

[2] 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.

[3] 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)); legal services organizations (section 501(c)(20)); black lung trusts (section 501(c)(21)); multiemployer pension plans (section 501(c)(22)); veterans' 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)); State-sponsored workers' compensation reinsurance organizations (section 501(c)(27)) and the National Railroad Retirement Investment Trust (section 501(c)(28)). State-sponsored high-risk health insurance organizations (section 501(c)(26)) were granted tax-exempt status effective January 1, 1997. State-sponsored workers' compensation reinsurance organizations (section 501(c)(27)) were granted tax-exempt status effective August 22, 1996. Tax-exempt status for legal services organizations (section 501(c)(20)) was revoked effective June 20, 1992.

[4] Charitable risk pools (section 501(n)) were granted tax-exempt status effective August 22, 1996.

[5] Effective Fiscal Year 2002, IRS Exempt Organizations transferred program responsibility for Section 521 farmers' cooperatives and taxable farmers' cooperatives to the Large and Mid-Size Business Operating Division. As a result, data for these organizations are not included in this table for Fiscal Years 2002–2010.

SOURCE: Internal Revenue Service Data Book, various years.