

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

Fiscal Year 2022

Type of organization, Internal Revenue Code section	Number of organizations
Tax-exempt organizations, nonexempt charitable trusts, and split-interest trusts, total	1,971,532
Recognized section 501(c) by subsection, total [1]	1,817,332
(1) Corporations organized under an Act of Congress	698
(2) Title-holding corporations	4,278
(3) Religious, charitable, and similar organizations [2]	1,480,565
(4) Social welfare organizations	74,735
(5) Labor and agriculture organizations	44,566
(6) Business leagues	60,580
(7) Social and recreation clubs	47,837
(8) Fraternal beneficiary societies	38,907
(9) Voluntary employees' beneficiary associations	5,712
(10) Domestic fraternal beneficiary societies	15,069
(12) Benevolent life insurance associations	5,380
(13) Cemetery companies	9,503
(14) State-chartered credit unions	1,532
(15) Mutual insurance companies	630
(17) Supplemental unemployment compensation trusts	90
(19) Veterans' organizations	26,614
(25) Holding companies for pensions and other entities	576
Other 501(c) subsections [3]	60
Recognized section 501(d) Religious and apostolic associations	221
Section 527 Political organizations	45,325
Nonexempt charitable trusts and split-interest trusts	108,654

[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.