

Table 22 -- Tax-Exempt Organizations and Other Entities Listed on the Exempt Organization Business Master File, by Type of Organization and Internal Revenue Code Section, Fiscal Years 2000-2003

Type of organization, Internal Revenue Code section	2000	2001	2002	2003
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total	1,473,062	1,567,580	1,580,767 [r]	1,640,949
Section 501(c) by subsection	1,354,395	1,399,558	1,444,905	1,501,772
(1) Corporations organized under act of Congress	20	48	88	103
(2) Title-holding corporations	7,009	6,984	6,998	7,078
(3) Religious, charitable, and similar organizations [1,2]	819,008	865,096	909,574	964,418
(4) Social welfare organizations	137,037	136,882	137,526	137,831
(5) Labor and agriculture organizations	63,456	62,944	62,246	62,641
(6) Business leagues	82,246	82,706	83,712	84,838
(7) Social and recreation clubs	67,246	67,289	68,175	69,522
(8) Fraternal beneficiary societies	81,980	81,112	80,193	79,390
(9) Voluntary employees' beneficiary associations	13,595	13,292	13,173	13,066
(10) Domestic fraternal beneficiary societies	23,487	23,531	23,096	22,576
(11) Teachers' retirement funds	15	15	15	15
(12) Benevolent life insurance associations	6,489	6,500	6,553	6,662
(13) Cemetery companies	10,132	10,269	10,424	10,585
(14) State-chartered credit unions	4,320	4,409	4,471	4,338
(15) Mutual insurance companies	1,342	1,423	1,608	1,777
(16) Corporations to finance crop operations	22	23	24	20
(17) Supplemental unemployment benefit trusts	501	490	477	468
(18) Employee-funded pension trusts	2	1	1	1
(19) War veterans' organizations	35,249	35,263	35,227	35,132
(21) Black Lung trusts	28	28	28	28
(22) Multiemployer pension plans	--	--	--	--
(23) Veteran's associations founded prior to 1880	2	2	2	2
(24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA)	1	1	1	3
(25) Holding companies for pensions and other entities	1,192	1,236	1,274	1,259
(26) State-sponsored high-risk health insurance organizations	9	9	9	10
(27) State-sponsored workers' compensation reinsurance organizations	7	5	10	9
Section 501(d) Religious and apostolic associations	127	129	131	138
Section 501(e) Cooperative hospital service organizations	41	40	40	39
Section 501(f) Cooperative service orgs of operating educational orgs	1	1	1	1
Section 501(k) Child care organizations	--	--	--	--
Section 501(n) Charitable risk pools	--	--	-- [r]	--
Section 521 Farmers' cooperatives [3]	1,330	1,333	--	--
Section 529 Qualified State-sponsored tuition programs	--	--	--	--
Taxable farmers' cooperatives [3]	3,133	3,096	--	--
Nonexempt charitable trusts [4]	114,035	163,423	135,690	138,999

[r] - Revised.

[1] Not all Internal Revenue Code Section 501(c)(3) orgs are included because certain orgs, such as churches, integrated auxiliaries, subordinate units, and conventions or assns of churches, need not apply for recognition of tax-exemption, unless they specifically request a ruling.

[2] Includes private foundations.

[3] Effective beginning Fiscal Year 2002, IRS Exempt Organizations transferred program responsibility for these entities to the Large and Mid-Size Business Operating Division.

[4] These organizations are taxable entities for which the IRS Exempt Organizations function has program responsibility.

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Tax Exempt and Government Entities, Exempt Organizations SE:T:EO