

THE NONPROFIT SECTOR IN BRIEF

Facts and Figures from the *Nonprofit Almanac* 2007

This brief highlights key findings from the *Nonprofit Almanac 2007*, prepared by the National Center for Charitable Statistics at the Urban Institute (Urban Institute Press, forthcoming). The *Almanac* is the latest in the Urban Institute's series of statistical profiles of the nonprofit sector, most recently produced in conjunction with Independent Sector in 2002.

Current Highlights

Approximately 1.4 million nonprofit organizations are registered with the IRS. The figure includes a diverse group of organizations, both in size and mission, which range from hospitals and human service organizations to advocacy groups and chambers of commerce. When compared to other sectors of the economy, the nonprofit sector accounts for 5.2 percent of gross domestic product (GDP) and 8.3 percent of wages and salaries paid in the United States.

While these figures shed light on the size and scope of the sector, a complete picture cannot be obtained without considering two critical components of the sector, voluntarism and charitable giving. In 2005, individuals, corporations, and foundations gave \$260 billion in charitable contributions to nonprofits and 29 percent of Americans volunteered through a formal organization.

Size and Scope

The nonprofit sector spans a wide range of organizations, from neighborhood associations that have no paid staff to multibillion-dollar hospitals and universities. The vast majority—and those holding most of the sector's revenues and assets—are registered with the IRS as 501(c)(3) "public charities," a category that includes most arts, education, health care, and human service organizations. (The nation's approximately 350,000 religious congregations are also considered public charities but they are not required to register with the IRS, although about half do so.)

The remaining 501(c)(3) organizations are private foundations. They are usually endowed by a founding individual, a family, or (less frequently) a corporation with investment assets. Typically, foundations fund 501(c)(3) public

Table 1. Overview of the U.S. Nonprofit Sector, 2004–2005

| | |
|---|-----------------|
| 501(c)(3) public charities | |
| Public charities | 845,233 |
| Reporting public charities | 299,033 |
| Revenues | \$1,050 billion |
| Assets | \$1,819 billion |
| 501(c)(3) private foundations | |
| Private foundations | 103,880 |
| Reporting private foundations | 75,478 |
| Revenues | \$61 billion |
| Assets | \$455 billion |
| Other nonprofit organizations | |
| Nonprofits | 464,595 |
| Reporting nonprofits | 112,471 |
| Revenues | \$250 billion |
| Assets | \$692 billion |
| Giving | |
| Annual, from private sources | \$260 billion |
| From individuals and households | \$199 billion |
| As a % of annual income | 1.9 |
| Average, from households that itemize deductions | \$3,576 |
| Average, from households that do not itemize deductions | \$551 |
| Volunteering | |
| Volunteers | 65 million |

Sources: Bureau of Labor Statistics (2005); IRS Business Master Files, Exempt Organizations (2005); Giving USA Foundation (2006); NCCS Core File (2004); NCCS National Nonprofit Research Database, Special Research Version (2004).

charities, although they may also provide scholarships or support government activities.

In addition to 501(c)(3) public charities and private foundations, there are other nonprofit organizations, including thousands of social and recreation clubs, trade associations, labor unions, veterans' associations, and advocacy organizations, as well as a relatively few large but obscure entities, such as a health care trust for a major automaker. Donations to these organizations, unlike those to 501(c)(3) charities and foundations, are generally *not* tax-deductible.

Of the 1.4 million nonprofit organizations registered with the IRS in 2004, nearly half a million collected more than \$25,000 in gross receipts and are therefore required to file a Form 990 annually. At this point, nonprofits are required by law to file annual Form 990 returns with the IRS. (Most of the remainder are either too small or are religious congregations, which are not required to file.) These "reporting organizations" accounted for approximately \$1.4 trillion in revenue and \$3 trillion dollars in assets in 2004, the latest year for which complete data are available (table 1).

Table 2 shows that the number of nonprofit organizations recognized by the IRS grew by a modest 27 percent from 1994 to 2004. In this period, the number of reporting nonprofit organizations that completed IRS Forms 990 grew by a comparable 25 percent. In contrast, the number of public charities that were registered with the IRS, as well as the number that filed a Form 990, grew at more than twice that rate.

The finances of nonprofit organizations also grew at a healthy rate from 1994 to 2004. While the U.S. GDP increased by less than 37 percent over this period after adjusting for inflation, all three of the major financial measures for nonprofit organizations increased by at least 56 percent—a difference of nearly 20 percentage points. Total assets, in particular, rose the most rapidly, with an increase of approximately 90 percent for both public charities and the sector as a whole (table 2).

Human service organizations are the most common type of public charity (35 percent), with nearly twice as many organizations as the next largest category, education (18 percent). The categories of health care, the catchall public and societal benefit, and arts, culture, and humanities follow, comprising 13, 12, and 11 percent of organizations, respectively (table 3).

Table 2. Size and Financial Scope of the Nonprofit Sector, 1994–2004

| | 1994 | 1999 | 2004 | % change, 1994–2004 | % change, 1994–2004 (inflation adjusted) |
|------------------------------------|-----------------|-----------------|-----------------|------------------------|--|
| All nonprofits | 1.1 million | 1.2 million | 1.4 million | 27.0 | n.a. |
| Reporting nonprofits | 388,631 | 398,405 | 486,982 | 25.3 | n.a. |
| Revenues | \$678 billion | \$950 billion | \$1,361 billion | 101.0 | 61.5 |
| Expenses | \$621 billion | \$851 billion | \$1,255 billion | 102.0 | 62.6 |
| Assets | \$1.252 billion | \$2.052 billion | \$2.967 billion | 137.0 | 90.7 |
| Public charities, 501(c)(3) | | | | | |
| Public charities | 519,456 | 645,926 | 845,233 | 64.7 | n.a. |
| Reporting public charities | 179,390 | 243,612 | 299,033 | 62.7 | n.a. |
| Revenues | \$538 billion | \$763 billion | \$1,050 billion | 95.2 | 57.1 |
| Expenses | \$503 billion | \$698 billion | \$981 billion | 95.0 | 56.9 |
| Assets | \$777 billion | \$1,331 billion | \$1,819 billion | 134.1 | 88.3 |

Sources: IRS Business Master Files, Exempt Organizations (1995, 2000, 2005); NCCS Core Files (1994, 1999, 2004); NCCS National Nonprofit Research Database, Special Research Version (2004).

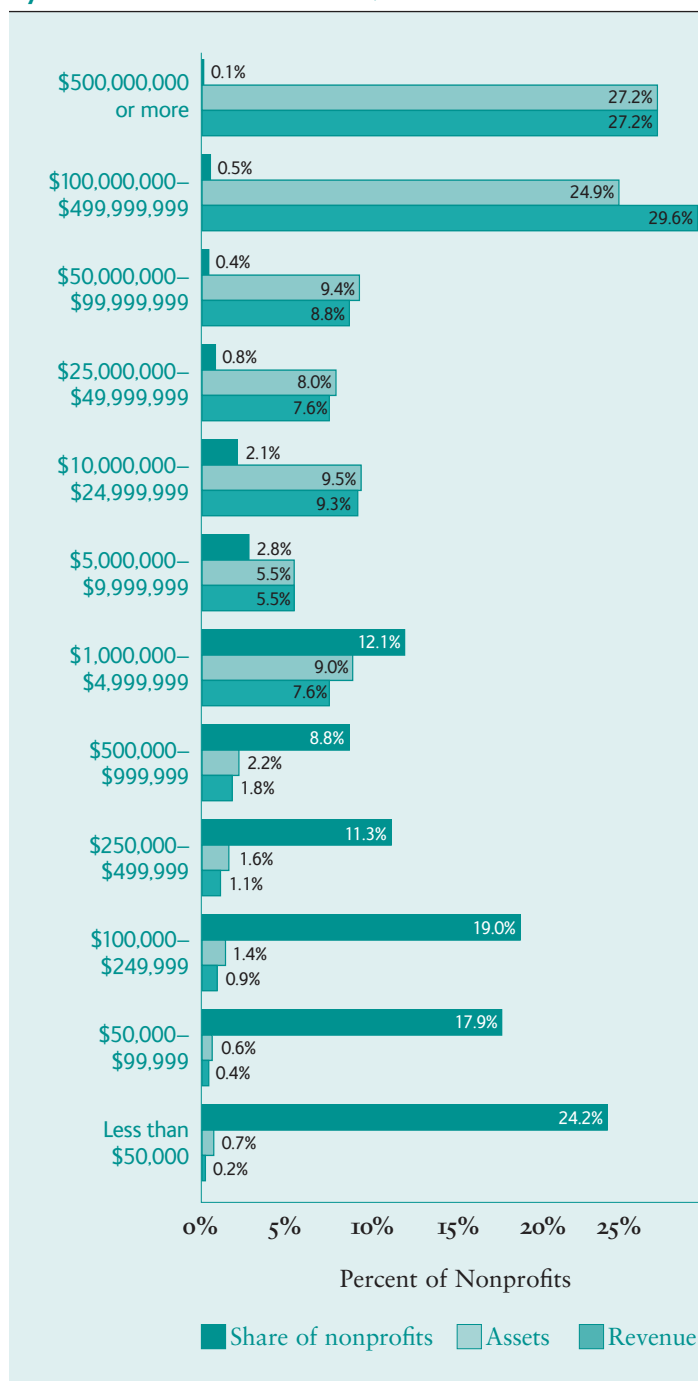
n.a. = not applicable

Table 3. Number and Financial Scope of Reporting Public Charities by Subsector, 2004

| | | | \$, millions | | | Percent (%) | | |
|---------------------------------------|---------|-------|--------------|----------|-----------|-------------|----------|--------|
| | Number | % | Revenue | Expenses | Assets | Revenue | Expenses | Assets |
| All public charities | 299,033 | 100.0 | 1,050,134 | 981,271 | 1,819,320 | 100.0 | 100.0 | 100.0 |
| Arts, culture, humanities | 32,056 | 10.7 | 24,350 | 20,934 | 72,465 | 2.3 | 2.1 | 4.0 |
| Education | 53,074 | 17.7 | 171,118 | 150,034 | 534,440 | 16.3 | 15.3 | 29.4 |
| Higher education | 1,682 | 0.6 | 121,570 | 107,433 | 405,443 | 11.6 | 10.9 | 22.3 |
| Other | 51,392 | 17.2 | 49,548 | 42,600 | 128,997 | 4.7 | 4.3 | 7.1 |
| Environment, animals | 11,753 | 3.9 | 9,655 | 8,473 | 27,336 | 0.9 | 0.9 | 1.5 |
| Health care | 38,633 | 12.9 | 616,449 | 588,299 | 748,340 | 58.7 | 60.0 | 41.1 |
| Hospitals and primary care facilities | 3,139 | 1.1 | 446,433 | 426,672 | 539,604 | 42.5 | 43.5 | 29.7 |
| Other | 35,494 | 11.9 | 170,016 | 161,627 | 208,736 | 16.2 | 16.5 | 11.5 |
| Human services | 103,171 | 34.5 | 142,306 | 137,296 | 209,307 | 13.6 | 14.0 | 11.5 |
| International and foreign affairs | 5,694 | 1.9 | 19,618 | 18,787 | 17,145 | 1.9 | 1.9 | 0.9 |
| Public and societal benefit | 35,249 | 11.8 | 57,376 | 49,102 | 189,567 | 5.5 | 5.0 | 10.4 |
| Religion-related | 17,670 | 5.9 | 8,643 | 7,790 | 20,154 | 0.8 | 0.8 | 1.1 |
| Unknown/Unclassified | 1,733 | 0.6 | 619 | 556 | 566 | 0.1 | 0.1 | 0.0 |

Source: NCCS National Nonprofit Research Database, Special Research Version (2004).

Figure 1. Distribution of Public Charities by Total Revenue and Assets, 2004



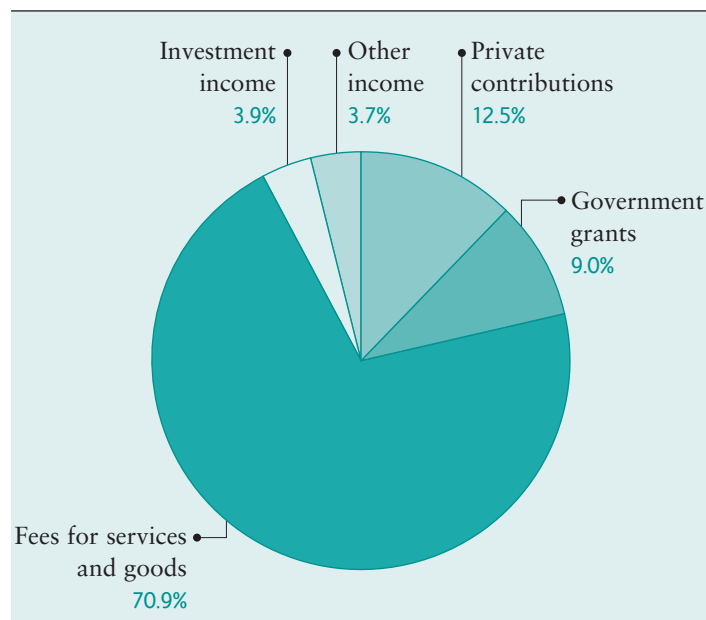
Source: NCCS National Nonprofit Research Database, Special Research Version (2004).

In revenues, expenses, and assets, however, the human services category appears much more modest. Although it represents more than one-third of all public charities, it accounts for less than 14 percent of the sector's revenues and less than 12 percent of assets. Health care organizations, hospitals in particular, dominate the revenue and expense categories; these account for well over half of public charity revenues. Higher education, which accounts for less than 1 percent of nonprofit organizations, controls more than 22 percent of the sector's assets (e.g., land, buildings, endowments, etc.), second only to hospitals with nearly 30 percent (table 3).

As figure 1 shows, more than 61 percent of public charities had revenues of less than \$250,000, but these accounted for less than 3 percent of the sector's total assets and less than 2 percent of its total revenue. At the opposite end of the spectrum, the one-tenth of 1 percent of public charities having more than \$500 million in revenue accounted for more than 27 percent of the sector's assets and revenue.

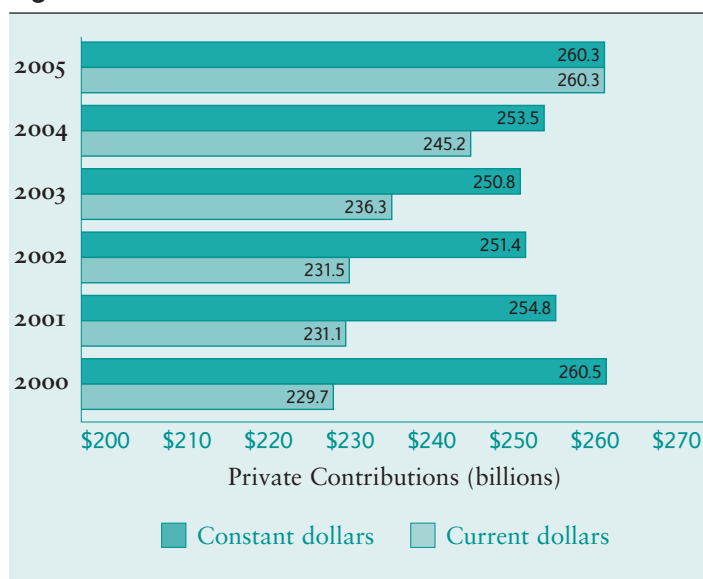
Figure 2 shows that fees for services and sales of goods account for a huge percentage (71 percent) of the revenues for reporting public charities. These include patient revenues for

Figure 2. Sources of Revenue for Reporting Public Charities, 2004



Source: NCCS National Nonprofit Research Database, Special Research Version (2004).

Figure 3. Private Charitable Contributions, 2000–2005



Source: Giving USA Foundation (2006).

hospitals (including Medicare and Medicaid reimbursements) and tuition at colleges and universities. They also include items such as the revenue from theater tickets, rental fees for providers of low-income housing, and—much less significant for most organizations—sales of goods such as merchandise sold at thrift or museum shops.

The next two most important categories of revenue for public charities are private contributions and government grants. The former includes contributions from individuals (83 percent of the total), private foundations (11 percent), and corporations (the remaining 5 percent). Government grants include funds from federal, state, and local governments; unfortunately, no precise breakout of these sources is available.

Some public charities are fortunate to have endowments or other investment funds. Unlike private foundations, which generate a majority of their revenue from investment income, public charities received less than 4 percent of their income from this source. “Other Income” includes dues and membership fees, special events income, and other miscellaneous sources.

Giving

Private charitable contributions, shown in figure 3, include not only giving to reporting public charities but also to religious congregations—a number that can only be estimated, since congregations do not file annual returns with the IRS. According to the latest estimates from *Giving USA* (2006), private charitable contributions from households, private foundations, and businesses increased by more than 13 percent in current dollars from 2000 to 2005. In constant (inflation-adjusted) dollars, however, there was virtually no change over this period, though the U.S. economy expanded by more than 12 percent and total personal income increased by more than 7 percent.

Table 4 shows that more than a third of all private contributions were given to religious organizations, more than twice as much as received by any other type of organization. Education was a strong second, receiving 15 percent of total charitable contributions.

Table 4. Charitable Contributions by Type of Recipient Organization

| Type of charity | % of charitable contributions |
|-----------------------------------|-------------------------------|
| Religion-related | 35.8 |
| Education | 14.8 |
| Human services | 9.7 |
| Health care | 8.7 |
| Gifts to foundations | 8.3 |
| Unallocated | 6.2 |
| Public and societal benefit | 5.4 |
| Arts, culture, humanities | 5.2 |
| Environment, animals | 3.4 |
| International and foreign affairs | 2.5 |

Source: Giving USA Foundation (2006).

Figure 4. U.S. Volunteering Rate, 2002–2005



Source: Bureau of Labor Statistics (2005).

Table 5. U.S. Volunteers by Selected Demographic, 2002–2004

| Demographic | % of demographic | | | |
|---------------------------|------------------|------|------|------|
| | 2002 | 2003 | 2004 | 2005 |
| Gender | | | | |
| Men | 23.6 | 25.1 | 25.0 | 25.0 |
| Women | 31.0 | 32.2 | 32.4 | 32.4 |
| Total | 27.4 | 28.8 | 28.8 | 28.8 |
| Age | | | | |
| 16 to 24 | 21.9 | 24.1 | 24.2 | 24.4 |
| 25 to 34 | 24.8 | 26.5 | 25.8 | 25.3 |
| 35 to 44 | 34.1 | 34.7 | 34.2 | 34.5 |
| 45 to 54 | 31.3 | 32.7 | 32.8 | 32.7 |
| 55 to 64 | 27.5 | 29.2 | 30.1 | 30.2 |
| 65 and older | 22.7 | 23.7 | 24.6 | 24.8 |
| Total | 27.4 | 28.8 | 28.8 | 28.8 |
| Race and ethnicity | | | | |
| White | 29.2 | 30.6 | 30.5 | 30.4 |
| Black or African American | 19.1 | 20.0 | 20.8 | 22.1 |
| Asian | n.d. | 18.7 | 19.3 | 20.7 |
| Hispanic or Latino | 15.5 | 15.7 | 14.5 | 15.4 |
| Total | 27.4 | 28.8 | 28.8 | 28.8 |

Source: Bureau of Labor Statistics (2005).

n.d. = no data available

Volunteering

In 2005, less than 29 percent of U.S. adults volunteered in a formal organization. The rate of volunteering in the U.S. has been relatively steady from 2002 to 2005, with only a slight increase of less than 2 percent (figure 4). Changes in volunteering among different demographic groups have been similarly small, with the largest increase (3 percent) found among blacks or African Americans (table 5).

People between the ages of 35 and 44 were most likely to volunteer in 2005, with more than 34 percent saying they did so that year—approximately 10 percentage points higher than people 65 and older or those between 16 and 24 years old (table 5).

Nonprofits by State

Table 6 presents the distribution of public charities and their finances by state. The number of public charities per state ranges from a high of more than 34,000 in California to fewer than 1,000 in both Wyoming and North Dakota. Revenues range from a low of \$617 million in Wyoming to more than \$100 billion in New York and California. Excluding the District of Columbia, the density of nonprofits per 10,000 residents ranged from a high of 25 for Vermont to a low of 5.6 in Nevada, less than one-quarter of Vermont's density.

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- Bureau of Labor Statistics, U.S. Department of Labor. 2005. "Volunteering in the United States." <http://www.bls.gov/news.release/volun.nr0.htm>.
- Giving USA Foundation. 2006. *Giving USA 2006*.
- Giving USA Foundation Annual Report on Philanthropy. Glenview, IL: Giving USA Foundation.

Table 6. Number and Financial Scope of Reporting Public Charities by State, 2004

| | Number | Revenue | Expenses | Assets | Population | Organizations per 10,000 residents | Revenue per resident | Expenses per resident |
|---------------------------|----------------|------------------|----------------|------------------|--------------------|--|----------------------------|-----------------------------|
| United States | 299,033 | 1,050,134 | 981,271 | 1,819,320 | 292,800,571 | 10.2 | 3,587 | 3,351 |
| Northeast | 67,560 | 301,750 | 281,962 | 586,052 | 54,574,215 | 12.4 | 5,529 | 5,167 |
| New England | 22,021 | 100,537 | 89,765 | 256,035 | 14,291,709 | 15.4 | 7,035 | 6,281 |
| Connecticut | 4,799 | 20,683 | 18,014 | 57,619 | 3,485,593 | 13.8 | 5,934 | 5,168 |
| Massachusetts | 9,613 | 57,343 | 50,845 | 159,547 | 6,488,615 | 14.8 | 8,837 | 7,836 |
| Maine | 2,232 | 6,834 | 6,477 | 9,066 | 1,310,421 | 17.0 | 5,215 | 4,943 |
| New Hampshire | 1,946 | 6,124 | 5,657 | 13,659 | 1,300,732 | 15.0 | 4,708 | 4,349 |
| Rhode Island | 1,863 | 6,832 | 6,256 | 11,525 | 1,079,675 | 17.3 | 6,328 | 5,794 |
| Vermont | 1,568 | 2,721 | 2,516 | 4,620 | 626,673 | 25.0 | 4,342 | 4,015 |
| Middle Atlantic | 45,539 | 201,213 | 192,197 | 330,017 | 40,282,506 | 11.3 | 4,995 | 4,771 |
| New Jersey | 8,789 | 30,119 | 29,211 | 49,575 | 8,684,081 | 10.1 | 3,468 | 3,364 |
| New York | 22,508 | 107,483 | 103,282 | 170,505 | 19,206,895 | 11.7 | 5,596 | 5,377 |
| Pennsylvania | 14,242 | 63,611 | 59,704 | 109,937 | 12,391,530 | 11.5 | 5,133 | 4,818 |
| Midwest | 69,756 | 246,409 | 231,192 | 429,010 | 65,708,420 | 10.6 | 3,750 | 3,518 |
| East North Central | 45,898 | 171,417 | 161,723 | 291,629 | 46,001,008 | 10.0 | 3,726 | 3,516 |
| Illinois | 11,792 | 48,259 | 45,618 | 91,784 | 12,650,414 | 9.3 | 3,815 | 3,606 |
| Indiana | 6,315 | 21,378 | 19,892 | 38,460 | 6,219,190 | 10.2 | 3,437 | 3,198 |
| Michigan | 8,688 | 32,055 | 30,837 | 48,193 | 10,158,867 | 8.6 | 3,155 | 3,035 |
| Ohio | 12,465 | 47,456 | 44,895 | 80,885 | 11,453,779 | 10.9 | 4,143 | 3,920 |
| Wisconsin | 6,638 | 22,270 | 20,481 | 32,307 | 5,518,758 | 12.0 | 4,035 | 3,711 |
| West North Central | 23,858 | 74,992 | 69,468 | 137,382 | 19,707,412 | 12.1 | 3,805 | 3,525 |
| Iowa | 3,638 | 8,783 | 8,090 | 18,980 | 2,964,689 | 12.3 | 2,963 | 2,729 |
| Kansas | 3,069 | 6,909 | 6,506 | 9,965 | 2,740,172 | 11.2 | 2,521 | 2,374 |
| Minnesota | 7,083 | 23,601 | 22,115 | 41,176 | 5,126,608 | 13.8 | 4,604 | 4,314 |
| Missouri | 5,790 | 22,868 | 20,852 | 47,546 | 5,733,240 | 10.1 | 3,989 | 3,637 |
| North Dakota | 979 | 2,672 | 2,476 | 3,153 | 635,067 | 15.4 | 4,207 | 3,899 |
| Nebraska | 2,238 | 6,507 | 5,967 | 11,274 | 1,738,973 | 12.9 | 3,742 | 3,431 |
| South Dakota | 1,061 | 3,650 | 3,463 | 5,289 | 768,663 | 13.8 | 4,749 | 4,505 |
| South | 92,721 | 293,634 | 273,336 | 508,254 | 105,597,820 | 8.8 | 2,781 | 2,588 |
| South Atlantic | 53,076 | 178,139 | 164,903 | 318,869 | 54,944,305 | 9.7 | 3,242 | 3,001 |
| District of Columbia | 3,767 | 21,148 | 20,172 | 32,253 | 555,363 | 67.8 | 38,080 | 36,322 |
| Delaware | 1,015 | 2,225 | 2,038 | 9,762 | 826,804 | 12.3 | 2,691 | 2,465 |
| Florida | 12,881 | 42,438 | 39,267 | 64,813 | 17,182,574 | 7.5 | 2,470 | 2,285 |
| Georgia | 6,777 | 24,566 | 22,819 | 43,919 | 8,791,776 | 7.7 | 2,794 | 2,595 |
| Maryland | 6,626 | 24,794 | 22,576 | 52,190 | 5,539,487 | 12.0 | 4,476 | 4,075 |
| North Carolina | 8,419 | 25,593 | 23,213 | 47,225 | 8,575,978 | 9.8 | 2,984 | 2,707 |
| South Carolina | 3,294 | 7,408 | 6,832 | 14,667 | 4,196,813 | 7.8 | 1,765 | 1,628 |
| Virginia | 8,416 | 24,814 | 23,038 | 47,849 | 7,460,774 | 11.3 | 3,326 | 3,088 |
| West Virginia | 1,881 | 5,153 | 4,948 | 6,191 | 1,814,736 | 10.4 | 2,840 | 2,727 |
| East South Central | 13,706 | 40,836 | 38,551 | 68,133 | 17,470,102 | 7.8 | 2,337 | 2,207 |
| Alabama | 3,412 | 7,132 | 6,821 | 11,498 | 4,513,207 | 7.6 | 1,580 | 1,511 |
| Kentucky | 3,484 | 11,418 | 10,984 | 15,466 | 4,140,973 | 8.4 | 2,757 | 2,653 |
| Mississippi | 1,822 | 4,676 | 4,347 | 7,399 | 2,903,196 | 6.3 | 1,611 | 1,497 |
| Tennessee | 4,988 | 17,610 | 16,399 | 33,770 | 5,912,726 | 8.4 | 2,978 | 2,774 |
| West South Central | 25,939 | 74,659 | 69,882 | 121,252 | 33,183,413 | 7.8 | 2,250 | 2,106 |
| Arkansas | 2,291 | 8,462 | 8,387 | 7,336 | 2,756,801 | 8.3 | 3,069 | 3,042 |
| Louisiana | 3,278 | 9,552 | 9,167 | 14,085 | 4,516,622 | 7.3 | 2,115 | 2,030 |
| Oklahoma | 3,184 | 7,878 | 7,049 | 13,830 | 3,507,229 | 9.1 | 2,246 | 2,010 |
| Texas | 17,186 | 48,767 | 45,279 | 86,001 | 22,402,761 | 7.7 | 2,177 | 2,021 |
| West | 68,588 | 206,647 | 193,177 | 292,810 | 66,920,116 | 10.2 | 3,088 | 2,887 |
| Mountain | 19,006 | 39,809 | 36,863 | 59,274 | 19,669,619 | 9.7 | 2,024 | 1,874 |
| Arizona | 4,310 | 13,640 | 12,599 | 15,148 | 5,723,060 | 7.5 | 2,383 | 2,201 |
| Colorado | 6,039 | 11,967 | 11,036 | 21,227 | 4,574,908 | 13.2 | 2,616 | 2,412 |
| Idaho | 1,253 | 1,765 | 1,672 | 2,616 | 1,385,861 | 9.0 | 1,274 | 1,206 |
| Montana | 1,648 | 2,949 | 2,741 | 4,621 | 925,739 | 17.8 | 3,186 | 2,961 |
| New Mexico | 2,086 | 3,202 | 3,006 | 5,078 | 1,884,402 | 11.1 | 1,699 | 1,595 |
| Nevada | 1,281 | 1,937 | 1,784 | 3,789 | 2,287,735 | 5.6 | 847 | 780 |
| Utah | 1,565 | 3,732 | 3,505 | 5,387 | 2,383,663 | 6.6 | 1,566 | 1,470 |
| Wyoming | 824 | 617 | 520 | 1,408 | 504,251 | 16.3 | 1,224 | 1,031 |
| Pacific | 49,582 | 166,838 | 156,314 | 233,536 | 47,250,497 | 10.5 | 3,531 | 3,308 |
| Alaska | 1,236 | 2,135 | 2,009 | 2,701 | 655,349 | 18.9 | 3,258 | 3,066 |
| California | 34,639 | 118,114 | 110,932 | 164,675 | 35,627,966 | 9.7 | 3,315 | 3,114 |
| Hawaii | 1,490 | 4,081 | 3,604 | 11,438 | 1,261,599 | 11.8 | 3,235 | 2,857 |
| Oregon | 4,988 | 20,692 | 19,313 | 24,654 | 3,560,595 | 14.0 | 5,811 | 5,424 |
| Washington | 7,229 | 21,815 | 20,456 | 30,069 | 6,144,988 | 11.8 | 3,550 | 3,329 |
| U.S. Territories | 408 | 1,694 | 1,604 | 3,193 | n.d. | n.d. | n.d. | n.d. |

Source: NCCS National Nonprofit Research Database, Special Research Version (2004)

n.d. = no data available



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