

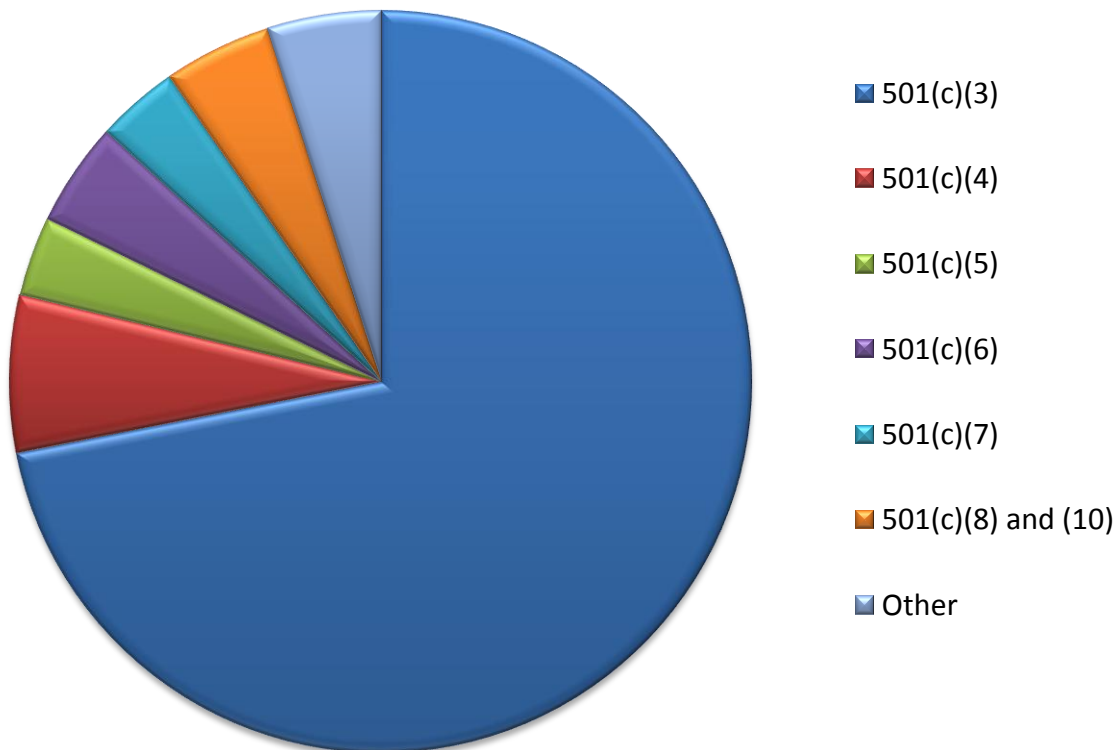
## The Way We Were

Sometime in the near future, the IRS will publish the Nonfiler Revocation List (NRL), a list of organizations that have had their tax exempt status revoked for failure to file a required return for three years in a row. Up to a third of existing exempt organizations will be expunged from the Exempt Organizations Master File (EOMF).

Below, you will find some snapshots of the current, pre-NRL, EOMF for comparison purposes. The following charts are based on the extract dated 1-7-11, possibly the last one we will see with the doomed organizations still included.

First, a simple breakdown by paragraph (called "subsection" in the IRS documentation):

### Exempt Organizations as of 1-7-11 by Paragraph



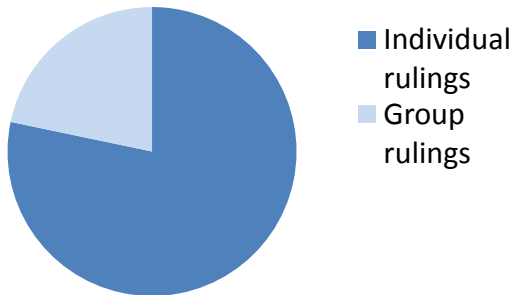
501(c)(3) = Charities; 501(c)(4) = Social welfare organizations; 501(c)(5) = Labor & Agricultural Organizations; 501(c)(6) = Trade Associations; 501(c)(7) = Social Clubs; 501(c)(8) & (10) = Fraternal Organizations.

## Individual/Group Breakdowns

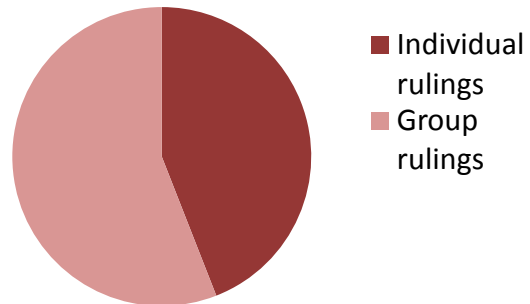
Each slice of the pie above actually has two parts - organizations with individual rulings, and those that are exempt by reason of group rulings.

These smaller pie charts show the individual/group breakdown for the major paragraphs. (In theory, 501(c)(8) and 501(c)(10) organizations, because they must be "operated under the lodge system," are all group rulings.):

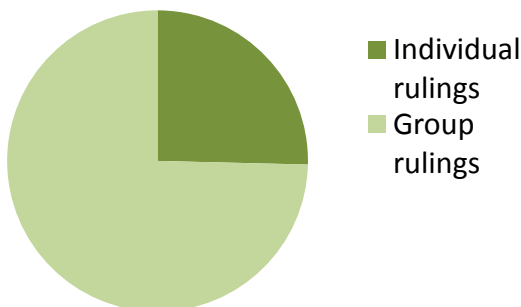
**501(c)(3)  
Individual/Group  
Breakdown**



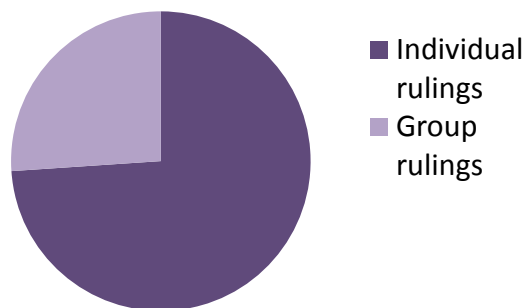
**501(c)(4)  
Individual/Group  
Breakdown**



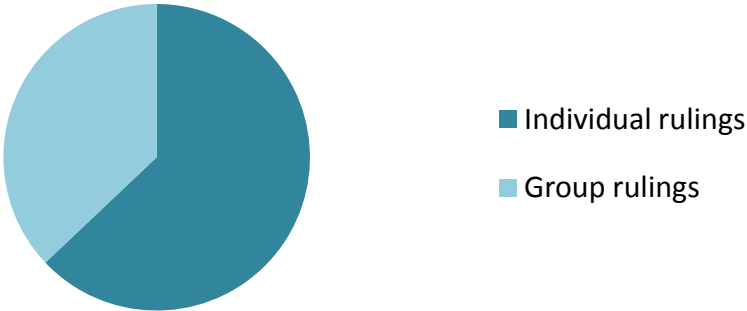
**501(c)(5)  
Individual/Group  
Breakdown**



**501(c)(6)  
Individual/Group  
Breakdown**



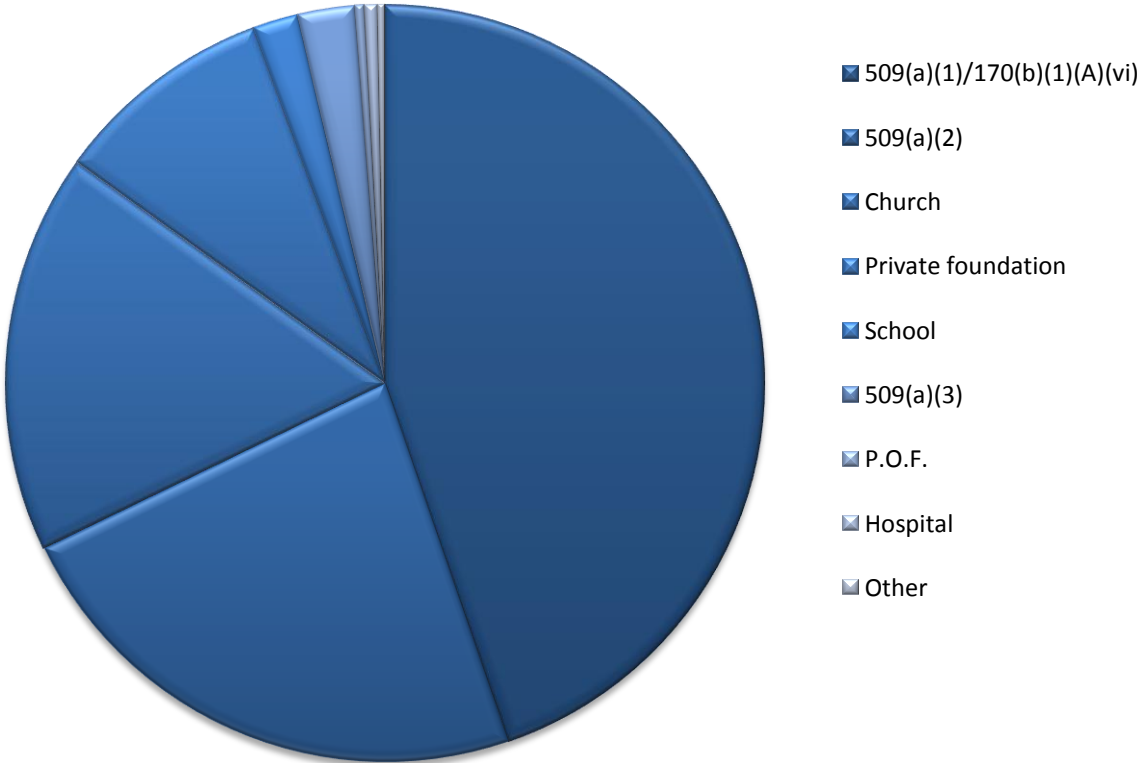
# 501(c)(7) Individual/Group Breakdown



## Foundation Status

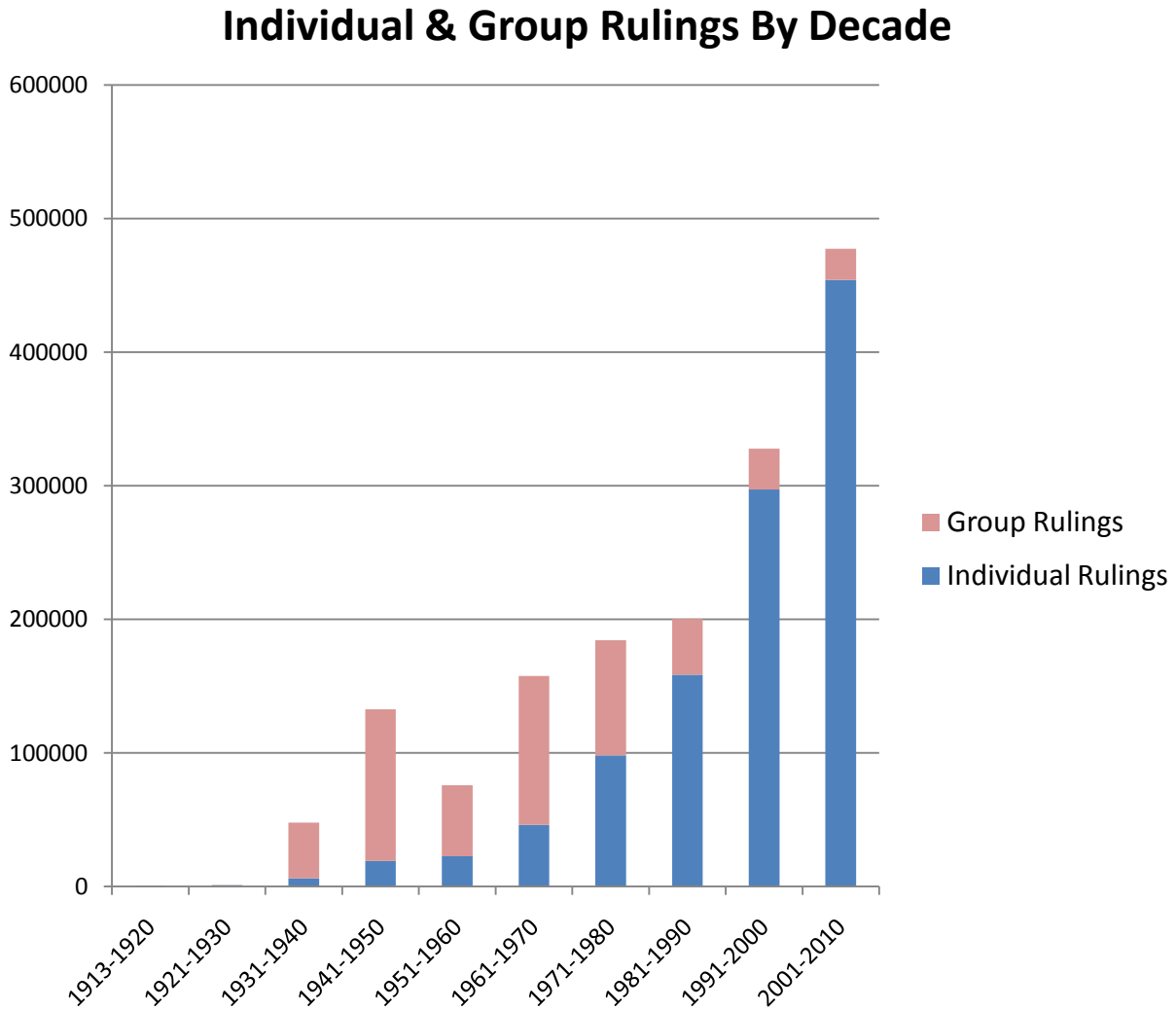
501(c)(3), by far the largest category of exempt organizations, can be further broken down by "foundation status.":

## Type of Foundation



## Individual/Group Breakdown by Decade

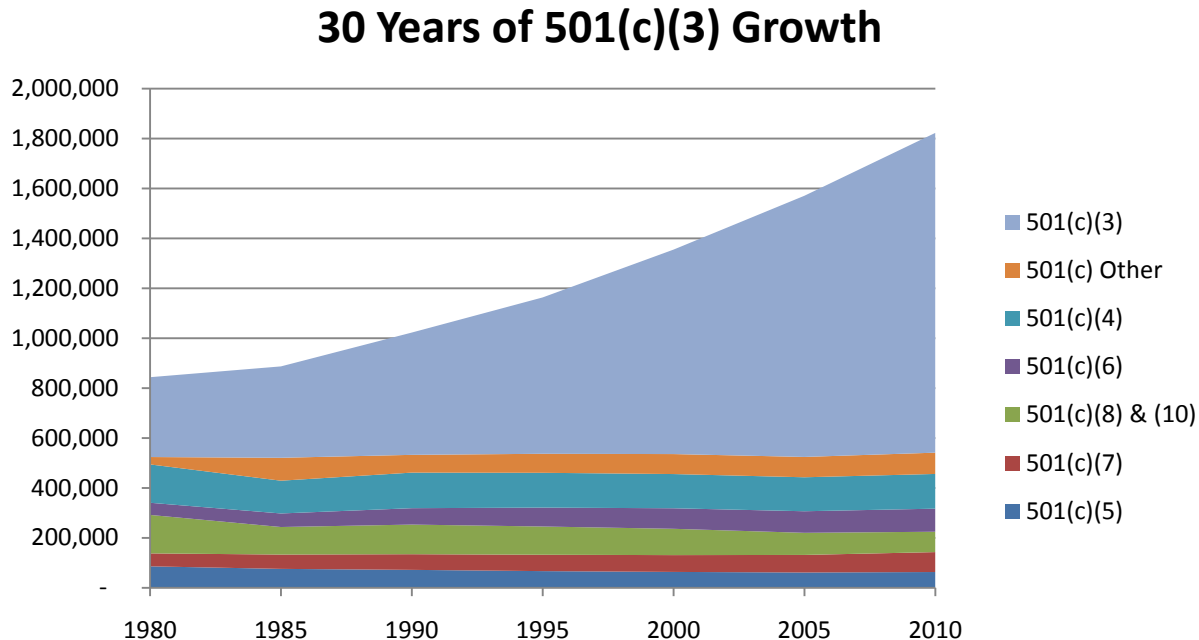
The chart below shows how many of the entities on the current EOMF were created in each decade since 1913. (Records that incongruously show a ruling date before 1913 or after 2010 have been ignored.):



Early years, too small to display, included 118 entities with individual rulings and 62 group ruling entities from 1913 to 1920, and 1,052 entities with individual rulings and 149 group ruling entities from 1921 to 1930.

## Growth over last 30 Years

Lastly, a summary of the relative size of the major categories of 501(c) across the last 30 years:



While the U. S. population increased by a little over a third, the number of 501(c)(3) entities more than quadrupled.

For a cool interactive graphic illustrating the changes in relative size of the various types of exempt organizations since 1991, visit the Chronicle of Philanthropy website: <http://philanthropy.com/article/Charting-the-Tax-Exempt-World/127014/>.