

Table 1. New organizations matched to Forms 990, 990-EZ, or 990-PF, 1993-2002

Table 1. Matching filers by cohort (000's)			
Cohort	New exempt organizations	Filed at least once	Rate
1995	29.7	14.6	0.493
1996	30.5	15.1	0.495
1997	34.5	17.5	0.507
1998	36.9	17.7	0.481
1999	41.5	17.5	0.422
2000	43.0	16.7	0.388
2001	45.9	12.5	0.273
2002	47.9	6.0	0.125
Total	309.9	117.7	0.380

Table 2. Rate of ever filing information returns before 2003 by National Taxonomy of Exempt Organizations (NTEE) for organizations exempted in 1995 or 1996

Table 2. Ever filed by 2002 for NTEE and cohort				
Rank	NTEE major group	Max.	Average	New orgs.
1995 cohort				
1	Mutual membership	0.786	0.661	14
2	Public Benefit	0.762	0.509	4682
3	Science and Technology	0.667	0.503	111
4	Health	0.661	0.411	1928
5	Social Science	0.620	0.423	79
6	Human Services	0.571	0.338	7514
7	Education	0.571	0.347	4005
8	International Affairs	0.537	0.371	298
9	Environment and Animals	0.515	0.282	1127
10	Arts and Culture	0.444	0.253	3001
11	Religion	0.211	0.121	3973
12	Unclassified	0.058	0.038	2952
1996 cohort				
1	Mutual membership	0.923	0.667	13
2	Public Benefit	0.723	0.458	4980
3	Health	0.638	0.388	1972
4	Education	0.561	0.334	4083
5	Human Services	0.560	0.315	8234
6	Social Science	0.554	0.431	65
7	International Affairs	0.537	0.339	257
8	Science and Technology	0.526	0.326	97
9	Environment and Animals	0.498	0.266	1132
10	Arts and Culture	0.433	0.238	3174
11	Religion	0.205	0.113	4532
12	Unclassified	0.118	0.072	1944

Table 3. Multipliers to convert “ever filed” rates for 2002 to rates for organizations active in 2002

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Cohort	1995	1996	1997	1998	1999	2000	2001	2002
Multiplier	1.041	1.043	1.029	1.027	1.048	1.029	1.018	1.005

Table A1. “New” organizations by year of exempt ruling

Table A1. "New" Organizations by cohort (000's)			
Cohort	501c3	All 501c	Ratio
1995	32.1	37.5	0.856
1996	32.6	37.8	0.861
1997	35.5	41.4	0.857
1998	37.7	43.3	0.872
1999	42.1	47.8	0.880
2000	43.5	48.9	0.889
2001	46.3	51.7	0.895
2002	48.5	53.9	0.899
2003	44.0	48.9	0.900
2004	9.9	10.8	0.914
Total	372.0	422.0	0.882

Figure 1. Ever filed 990 by cohort and years at risk

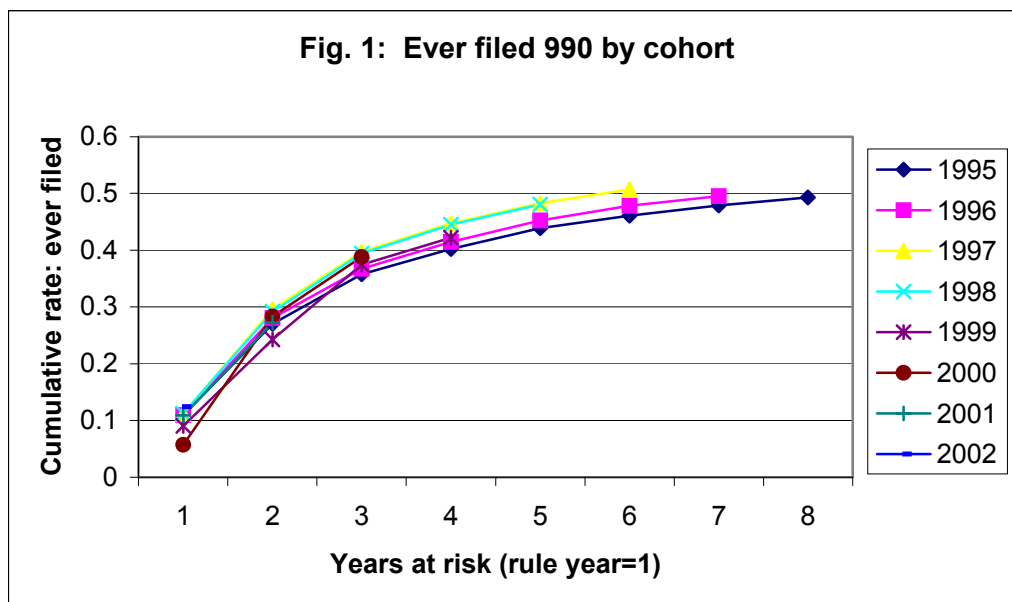


Figure 2. Ever filed Pattern: 1995 cohort, selected NTEE classes

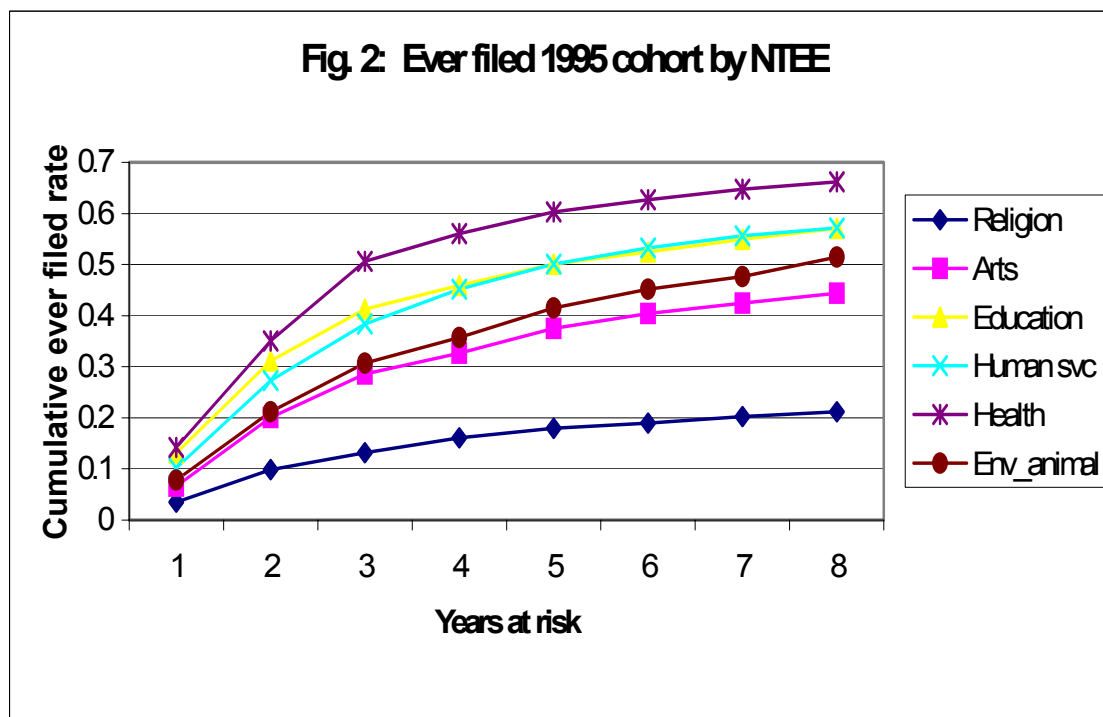


Figure 3. Ever filed for years before 2003 by NTEE, for the 1995 and 1996 Cohorts

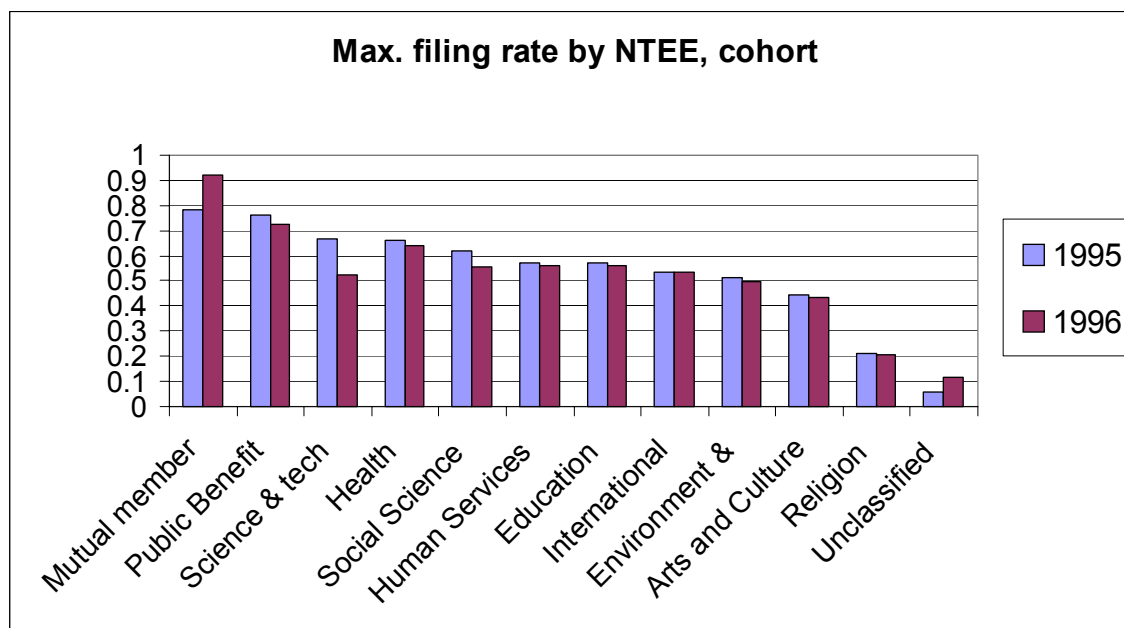


Figure A1: Monthly approvals of exempt status for all 501(c) organizations, 1/1995-10/2002

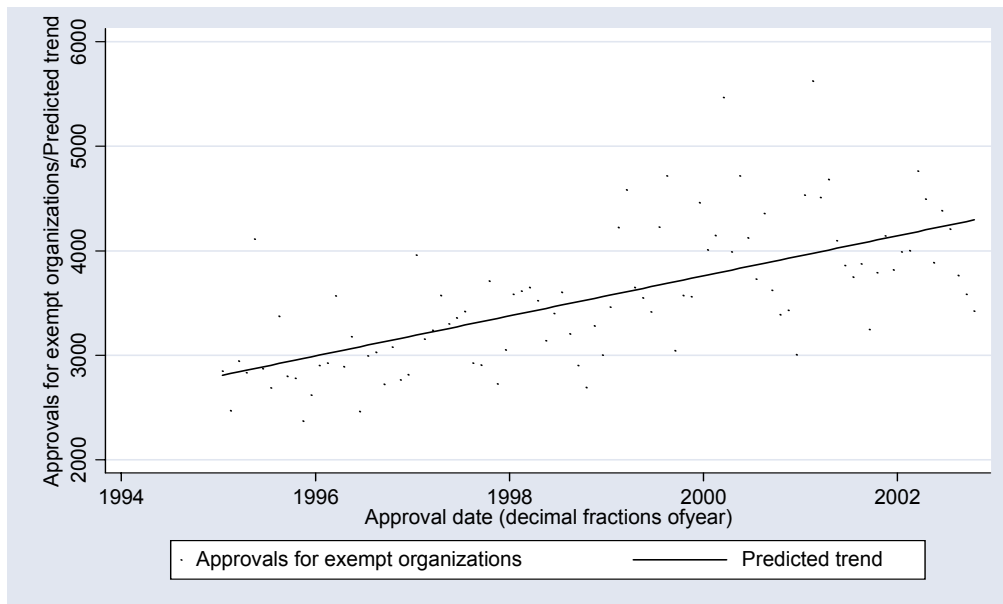


Figure A2: Trend of monthly approvals, 1/1995-10/2002

