



2015 LANDSCAPE REPORT

QUANTIFYING MISSOURI'S NONPROFIT SECTOR



Nonprofit Missouri is pleased to share the 2015 *Landscape Report: Quantifying Missouri's Nonprofit Sector*. Our intent is to provide an overview of the Missouri nonprofit industry. The report will describe its scope and impact within a broader economic perspective.

While there are generally positive feelings about nonprofit organizations, usually there is a tendency to overlook their economic and political impact. If they are true to their missions and operate effectively, nonprofits "do good." These same organizations, however, also employ people who contribute to the tax base, purchase goods and services from a wide range of businesses, and contribute to the quality of community life. This report will examine those often-overlooked aspects of the operations of Missouri nonprofits in some detail, as well as compare Missouri charitable organizations with those operating throughout the United States.

Understanding the broader social, economic and political impact of nonprofits raises a host of policy questions for law-makers, economists, and local leaders. The goal of Nonprofit Missouri is to support and maximize the benefits of the nonprofit sector for the good of all in Missouri. This report highlights several of the most critical issues related to the success and future of the nonprofit sector. Among them are:

- Recognizing the enormous role of nonprofits in community and economic development;
- Understanding nonprofits as key partners in formulating effective public policies;
- Identifying policy and actions that will further the development of the nonprofit industry;
- Considering how grant-makers can better support nonprofits and maximize their impact, effectiveness and efficiency.

Although the Acknowledgements section of the report recognizes the many individuals and organizations who contributed to the conceptualization and compilation of this report; special thanks is owed to the Missouri Foundation for Health which provided the financial support that made this research possible. Information and data in this report was compiled for Nonprofit Missouri by Vision for Children at Risk.

We invite you to review this report. And we invite you to partner with Nonprofit Missouri in strengthening the nonprofit sector for the benefit of all of us in Missouri.

Sincerely,

Barbara Levin

BOARD PRESIDENT, NONPROFIT MISSOURI



Nonprofit Missouri (NPMO) is the collective voice to unite, strengthen and advance the nonprofit sector in Missouri. Created by and for nonprofits, it is Missouri's first organization to promote the common interests of the state's more than 15,000 nonprofits. Formed in 2010, the mission of Nonprofit Missouri is to support nonprofit organizations and nonprofit professionals by providing training, education, and guidance.



EXECUTIVE SUMMARY

With 32,007 registered nonprofit agencies operating in Missouri, nonprofits represent a major industry sector. In Missouri, nonprofit employment accounts for more than 10 percent of total non-governmental sector employment with 245,743 jobs in the sector generating more than \$10 billion in annual wages. In fact, due to reporting limitations, the size of the nonprofit sector in the state is even larger than the preceding figures would indicate.

Growth in the nonprofit sector in Missouri has been strong over the past decade, even in the face of the recent economic downturn. Between 2002 and 2012 the number of reporting 501 (c) (3) nonprofit charitable organization increased by 27.2 percent, growing from 5,408 to 6,879. In this time period the expenditures of reporting charitable organizations increased by 62.5 percent and assets increased by 46.4 percent. There was also growth in nonprofit sector employment.

Despite the economic turmoil that occurred between 2000 and 2010, national growth in nonprofit employment increased at an average annual rate of 2.1 percent, increasing during every year of that decade. These employment increases in the nonprofit sector outstripped the for-profit sector that experienced an average annual loss in employment during this same period.

Charitable giving, which often supports nonprofit operations, has also increased in recent years. Nationally, charitable giving increased by 4.4 percent to \$335.2 billion in 2013. That marked the fourth consecutive year that total charitable giving increased.

The nonprofit sector in Missouri bears strong similarities to the sector nationally in both its growth and makeup. Human service organizations account for the largest proportion of nonprofit organizations in Missouri, 36.1 percent, as compared to 33.9 percent nationally. Both in Missouri and nationally hospitals and higher education account for a small percentage of nonprofit organizations (1.6 percent and 0.7 percent respectively in Missouri) while representing a much larger percent of total expenditures and assets. Hospitals in Missouri account for 57.9 percent of total nonprofit expenditures and 35.1 percent of total assets, with higher education institutions representing 13.0 percent of total nonprofit expenditures and 22.0 percent of assets.

Another strong similarity between the nonprofit sector in Missouri and nationally is the nature and range of key, high-level issues that face the sector. Included among those issues are the following:

- Failure to recognize the scope and scale of the sector, including its economic impact;
- Not acknowledging the key role of the nonprofit sector in community development and formation and implementation of public policy;
- Lack of unity within the sector owing to the broad range of issues addressed and differences in the size of nonprofits and their organizational cultures.

A core value of Missouri Foundation for health is the incorporation of population-based vital statistics and other health indicators to aide in our strategic decision-making. To fulfill this value we must seek and understand data available. The interpretation of this data is critical as it tells who is working in our state to affect change. When we supported this effort our goal was to grow the body of knowledge associated with nonprofits in Missouri and their impact on our state. This report fulfills that goal by illustrating this important sector and providing valuable information on the location, size, staffing, and economic impact of nonprofits in Missouri.

Matthew Kuhlenbeck

PROGRAM DIRECTOR

MISSOURI FOUNDATION FOR HEALTH



INTRODUCTION

The economic and social impact of the nonprofit sector in this country and in the state of Missouri is often underestimated at best and ignored at worst. Many nonprofit organizations are granted tax-exempt status by state governments and the IRS and are exempt from paying federal income tax and state and local income tax, sales tax, property tax and taxes on other assets.

Organizations in the United States are typically thought about in three broad categories: **business and industry** (or “for-profit” organizations), **government**, including state, local, and federal agencies that provide services and regulation, and **nonprofit organizations**.¹

It is due in part to these tax exemptions that the economic impact of the nonprofit sector is often overlooked. However, despite these exemptions there are numerous ways in which nonprofits impact the state and national economy including job creation, taxable wages earned by employees, and money that is spent by nonprofits and their employees which enters the larger economy. Furthermore, there seems to be a misconception among the general public about the types of organizations that make up the nonprofit sector.

Often when people hear the term “nonprofit organization” they think of small human service organizations like their local food bank or mentoring organization. While these types of organizations are certainly a part of the nonprofit sector, so are large, substantially endowed hospitals and universities, federated organizations such as the United Way, as well as labor unions, chambers of commerce and religious organizations such as churches, mosques and synagogues. Understanding the size, diversity, and scope of the nonprofit sector in Missouri enables us to see the importance of nonprofit organizations to both the economic vitality and social well-being of the Show-Me State.

Nonprofit status is a state law concept. Nonprofit status may make an organization eligible for certain benefits, such as state sales, property and income tax exemptions.

Although most federal tax-exempt organizations are nonprofit organizations, **organizing as a nonprofit organization at the state level does not automatically grant the organization exemption from federal income tax.**

To qualify as exempt from federal income tax, an organization **must meet requirements set forth in the Internal Revenue Code.**²



NONPROFIT SECTOR IN MISSOURI

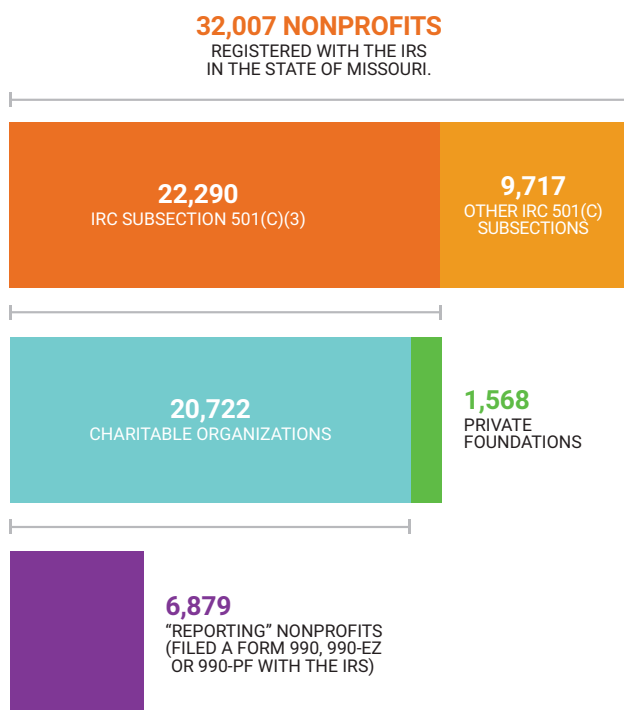
While there are some **32,007 nonprofits registered** with the IRS in Missouri this number actually **underestimates the size and impact of the nonprofit sector in the state.**

There are 32,007 nonprofits registered with the IRS in the state of Missouri. However, all houses of worship, religious orders and certain entities run by religious orders are granted automatic Section 501(c)3 status and are not required to register with the IRS.³

It is section 501(c) of the Internal Revenue Code (IRC) that exempts organizations from paying federal income taxes. Currently there are 27 subsections or classifications of 501(c) organizations.⁴

In Missouri, as in the rest of the country, the majority of registered nonprofits are 501(c)(3) organizations which include charitable organizations and private foundations. Of the 32,007 registered nonprofits in Missouri, 70 percent (22,290) fall under IRC subsection 501(c)(3) while the remaining 30 percent (9,717) fall under other IRC 501(c) subsections. The vast majority of the 22,290 registered 501(c)(3) organizations are classified as charitable organizations (20,722). The remaining 1,568 501(c)(3) organizations are classified as private foundations.⁶

Although there are legal distinctions among nonprofit organizations and different reporting requirements, **all organizations that have obtained a 501(c) status are exempt from paying federal income taxes.** About half of nonprofits - called charitable organizations - are **exempt** under Section 501(c)(3). This status permits donations to charities to be **tax-deductible to the donor.**⁵



BREAKDOWN OF NONPROFIT SECTORS IN MISSOURI

Environmental scanning is an important function for all nonprofits, especially those that are contemplating future directions. Environmental scanning is a basic early step in any strategic planning process to identify the environmental context as well as opportunities and threats. Smart nonprofit leaders know they need to “get on the balcony” to obtain a fuller understanding of the forces that will shape their success and their future.

The Nonprofit Missouri Landscape Report will provide data to help nonprofit leaders understand the nonprofit landscape, and how Missouri compares to national trends:

- Where their organization fits in the nonprofit world.
- How Missouri compares on critical benchmark statistics.
- How to better tell the organization’s story and impact.

Barry Rosenberg

PROFESSOR OF PRACTICE

BROWN SCHOOL OF SOCIAL WORK AT WASHINGTON UNIVERSITY IN ST. LOUIS



A DEEPER LOOK AT CHARITABLE ORGANIZATIONS IN MISSOURI

According to the IRS website:

- 501(c) organizations with gross receipts of **\$50,000 or less** must file a form 990-N (or “e-Postcard”).
- 501(c) organizations with gross receipts between **\$50,001 and \$199,999 AND assets of less than \$500,000** must file a form 990-EZ.
- 501(c) organizations with gross receipts greater than or equal to **\$200,000 OR assets greater than or equal to \$500,000** must file a form 990.
- Private foundations of **any size** must file a form 990-PF.
- All houses of worship, religious orders and certain entities run by religious orders are **exempt from filing with the IRS.**⁷

(While this report strives to provide accurate information it is not intended to provide legal or regulatory advice for nonprofit organizations. Please visit the IRS website for more information.)

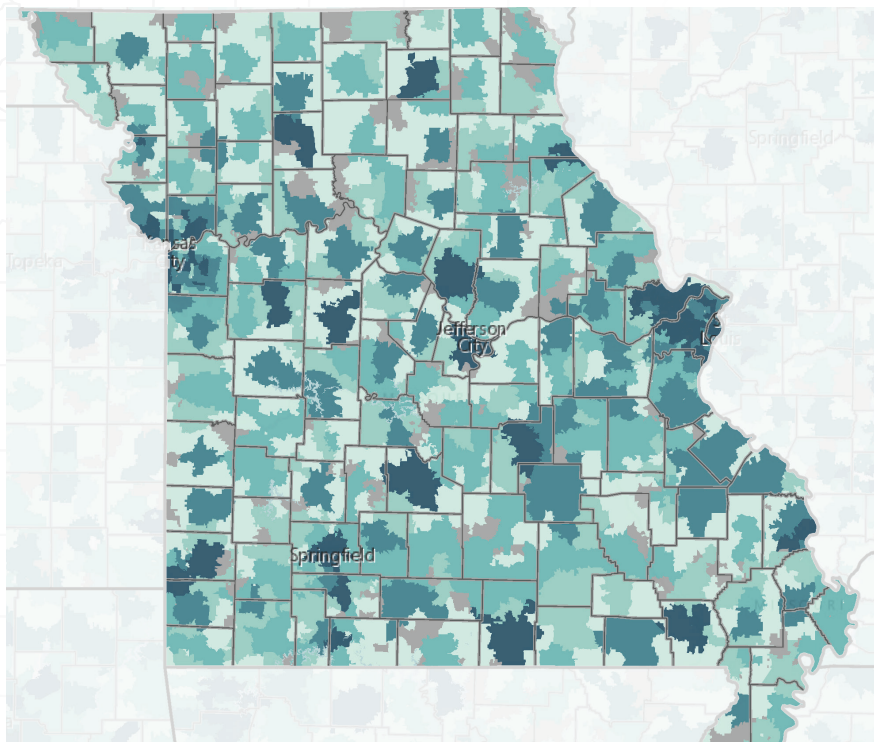
As detailed in the previous section of this report the majority of nonprofits in Missouri are classified as charitable organizations and it is **these charitable organizations that create the most jobs, hold the most assets and generate the most revenue and expenditures within the nonprofit sector in this state.** Therefore as we consider the critical economic and social impact of the entire nonprofit sector in Missouri it makes sense to take a closer look specifically at these 501(c)(3) charitable organizations that account for the majority of the nonprofit sector.

Of the 20,722 registered charitable organizations in Missouri, 6,879 are “reporting” nonprofits which means they have filed a Form 990, 990-EZ or 990-PF with the IRS in the past two years. Due to the very basic nature of the form 990-N (or “e-Postcard”) organizations that submit the 990-N to the IRS are not included as “reporting” organizations. Furthermore, many religious organizations elect to register with the IRS but not file any of the 990 forms. This largely accounts for the difference in the number of organizations that are registered with the IRS versus the number of reporting organizations and explains why while there are 20,722 registered charitable organizations in Missouri there are only 6,879 reporting charitable organizations in the state.⁸

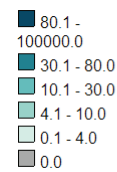
BREAKDOWN OF REPORTING CHARITABLE ORGANIZATIONS IN MISSOURI

By examining the breakdown by type of the 6,879 reporting charitable organizations in Missouri the diversity within the nonprofit sector becomes clear. Charitable organizations in Missouri breakdown by type very similarly to how charitable organizations breakdown nationally with the largest percentage of charitable organizations in both Missouri and the United States being classified as human services nonprofits.

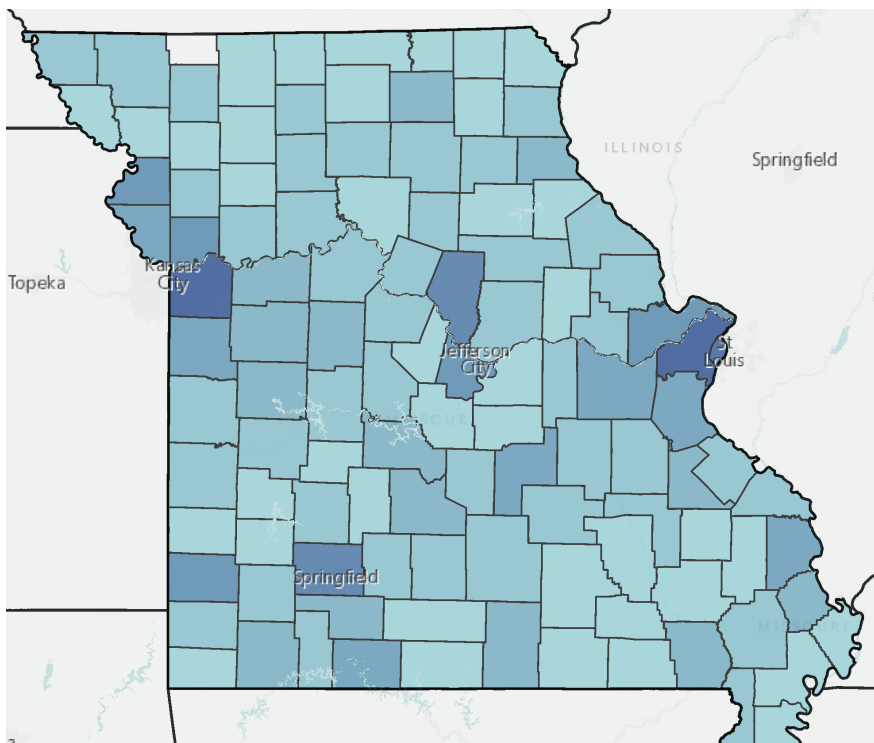
While human services organizations account for 36.1 percent of all reporting charitable organizations in Missouri, human services organizations account for only 10.0 percent of total expenditures and 9.9 percent of total assets of charitable organizations in the state. Meanwhile, hospitals, which account for a mere 1.6 percent of all reporting charitable organizations in Missouri account for more than half (57.9 percent) of total expenditures and 35.1 percent of total assets of charitable organizations in the state. Higher education nonprofits follow a similar pattern of representing a very small percentage of the total number of reporting charitable organizations (0.7 percent) while accounting for a disproportionately large percentage of total expenditures (13.0 percent) and total assets (22.0 percent) of reporting charitable organizations in the state.⁹



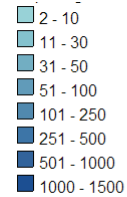
NONPROFIT ORGANIZATIONS TOTAL 501(C)(3)S BY ZIP CODE, IRS 2015



Community Commons, 8/21/2015

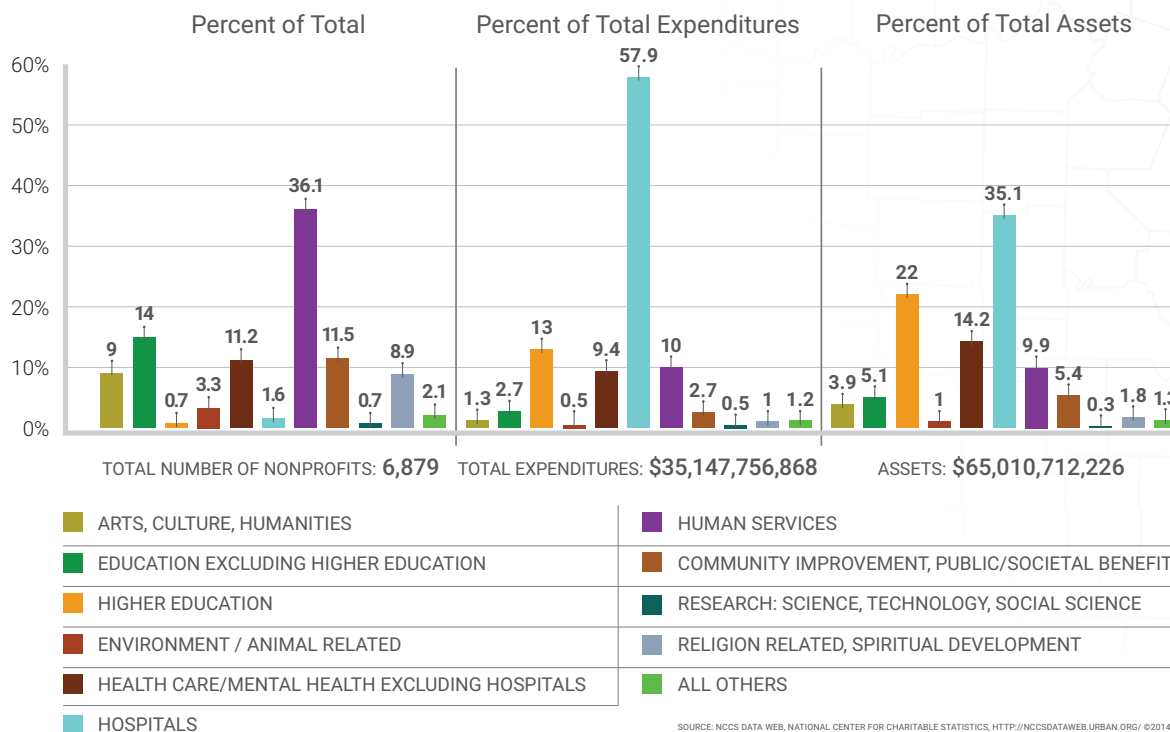


REPORTING CHARITABLE NONPROFITS IN MISSOURI BY COUNTY, 2012



Community Commons, 8/21/2015

NUMBER, EXPENDITURES, AND ASSETS OF REPORTING CHARITABLE NONPROFITS IN MISSOURI BY FIELD, 2012



REPORTING CHARITABLE ORGANIZATIONS BY COUNTY IN MISSOURI

There are nonprofit organizations located in each and every county throughout the state of Missouri. The number, expenditures, and assets of nonprofit organizations in each county ranges dramatically and is largely influenced by the number of people who live in each county. DeKalb County is one of the counties with the fewest number of reporting charitable organizations with only two charitable organizations located in this county. However, these two nonprofits still produce nearly \$100,000 in expenditures and hold over \$100,000 in assets. St. Louis County has the largest number of nonprofits of any county in the state with 1,430 reporting charitable organizations located in this county. The 1,430 charitable organizations in St. Louis County produce over \$12 billion in expenditures and hold over \$21 billion in assets.¹⁰ (Please refer to the appendix for a complete listing of the number, expenditures, and assets of reporting charitable organizations for each county in the state).



GROWTH

Both the United States and the state of Missouri have experienced significant economic growth in the nonprofit sector over the past decade. This is quite remarkable considering the economic challenges, including the Great Recession, which took place during this time. From 2002 to 2012 the number of reporting 501(c)(3) charitable organizations in Missouri grew by 27.2 percent, increasing from 5,408 charitable organizations in 2002 to 6,879 in 2012. This resulted in an average annual growth of 2.4 percent.

Despite significant economic turmoil over the past decade the nonprofit sector in Missouri grew. **From 2002 to 2012 Missouri saw increases in the number, expenditures and assets of charitable organizations in the state.**

During this same period there was a 34.1 percent increase in the number of reporting charitable organizations in the United States resulting in 3.0 percent average annual growth. This growth in the number of reporting charitable organizations in Missouri produced significant increases in the expenditures and assets of the nonprofit sector in the state as well.

Expenditures by charitable organizations in Missouri increased by 62.5 percent from 2002 to 2012 and assets increased by 46.4 percent during that same period. Missouri did not experience the same degree of growth as the United States which saw expenditures by reporting charitable organizations increase by 77.7 percent and assets increase by 83.5 percent from 2002 to 2012. However, both the Missouri state data and the national data reflect substantial economic growth in the nonprofit sector during this time period.¹¹

REPORTING CHARITABLE NONPROFITS IN MISSOURI, 2002-2012

Year	Reporting Charitable Nonprofits in Missouri	Charitable Nonprofit Expenditures in Missouri (in billions)	Charitable Nonprofit Assets in Missouri (in billions)
2002	5,408	21.6	44.4
2007	6,620	26.5	60.4
2012	6,879	35.1	65.0
Total Increase over Decade	27.2%	62.5%	46.5%
Average Annual Growth	2.4%	5.0%	3.9%

SOURCE: Core Public Charity Files, NCCS Data Web, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/> @2014

REPORTING CHARITABLE NONPROFITS IN THE UNITED STATES, 2002-2012

Year	Reporting Charitable Nonprofits Nationwide	Charitable Nonprofit Expenditures Nationwide (in billions)	Charitable Nonprofit Assets Nationwide (in billions)
2002	277,573	881.5	1,639.9
2007	343,903	1,252.3	2,555.1
2012	372,283	1,566.2	3,009.3
Total Increase over Decade	34.1%	77.7%	83.5%
Average Annual Growth	3.0%	5.9%	6.3%

SOURCE: Core Public Charity Files, NCCS Data Web, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/> @2014

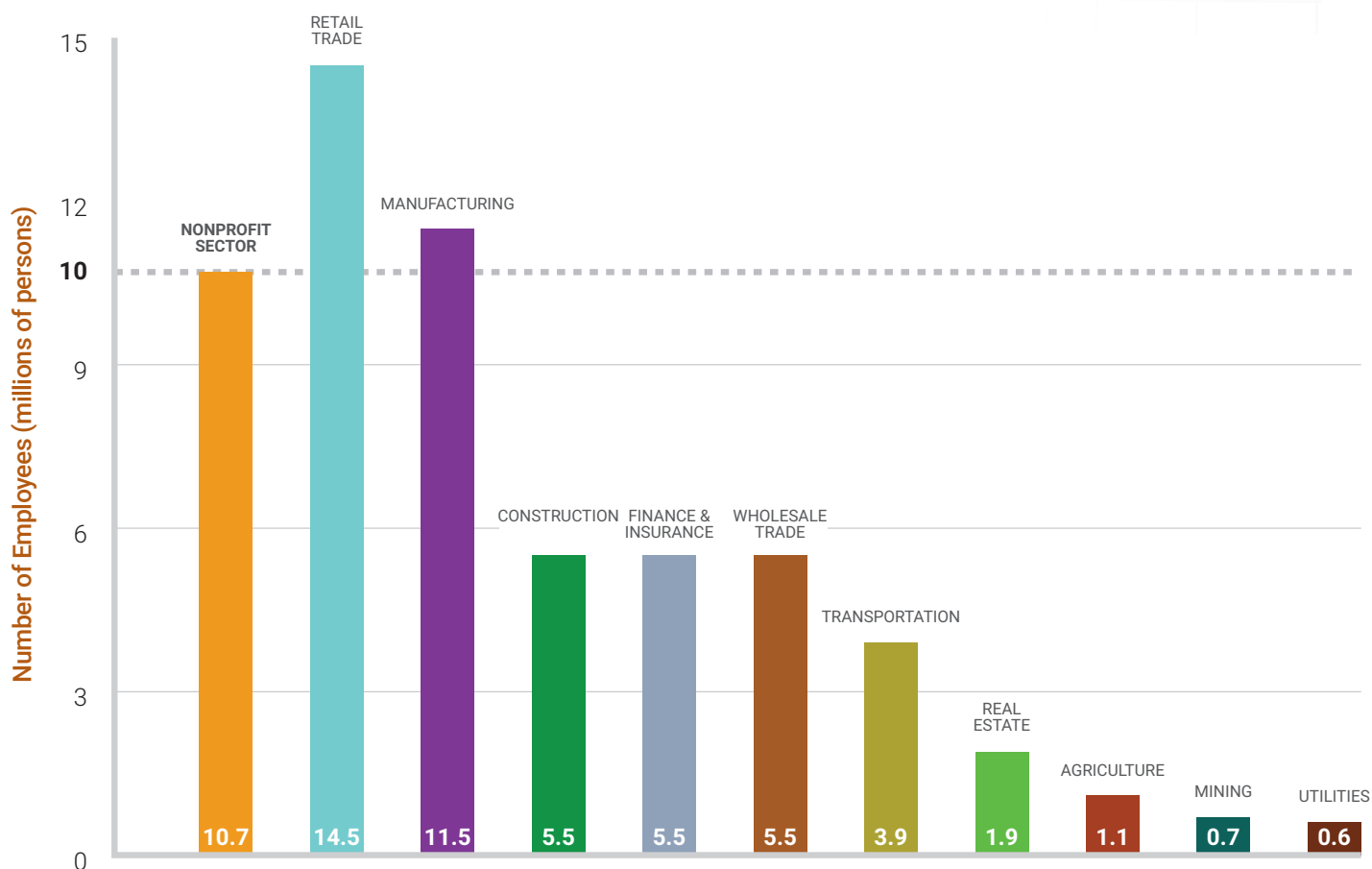
📍 NONPROFIT EMPLOYMENT

Across the United States the nonprofit sector employed nearly 10.7 million paid workers in 2010. This accounts for 10.1 percent of the nation's total private sector employment and makes the nonprofit workforce in the United States the third largest among U.S. industries, behind only retail trade and manufacturing.¹²

**10.7 million paid workers,
10.1% of private sector
employment, third largest
industry in the U.S.**

Furthermore, despite the economic turmoil that occurred between 2000 and 2010, employment in the nonprofit sector grew at an average annual rate of 2.1 percent, increasing during every year of that decade. By contrast, the for-profit sector lost jobs at an average annual rate of minus 0.6 percent over this same period. During the Great Recession (2007 to 2009) the nonprofit sector added jobs at an average annual rate of 1.9 percent while the for-profit sector lost jobs at an average annual rate of 3.7 percent.¹³

EMPLOYMENT IN THE NONPROFIT SECTOR VS. SELECTED INDUSTRIES, 2010

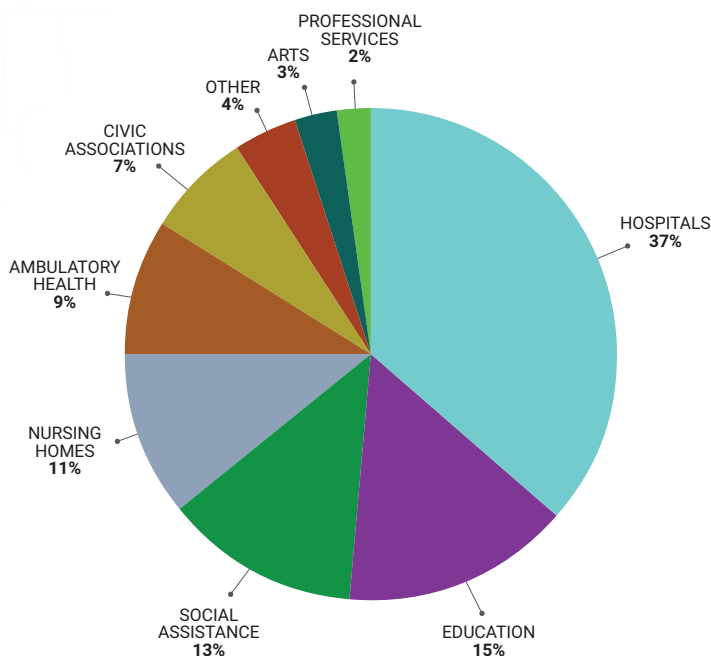


Roughly **1 out of every 3** nonprofit workers in the United States is employed by a hospital

EMPLOYMENT BY FIELD

Nearly half (48 percent) of all nonprofit jobs in the United States are in the health care field. Hospitals account for the majority of nonprofit jobs (both in the health care field and the nonprofit sector overall) employing 37 percent of the nation's nonprofit workforce while nursing homes employ an additional 11 percent of the nonprofit workforce. Fifteen percent of all nonprofit jobs are in the education field and 13 percent of all nonprofit jobs fall in the social assistance field.¹⁴

NONPROFIT EMPLOYMENT, 45 STATES AND DC, BY FIELD, 2010 (BY PERCENTAGE OF TOTAL)



SOURCE: Johns Hopkins University, The Johns Hopkins Nonprofit Economic Data Project, "Holding the Fort: Nonprofit Employment During a Decade of Turmoil", Lester M. Salamon, S. Wojciech Sokolowski, Stephanie L. Geller, Nonprofit Economic Data Bulletin # 39.

NONPROFIT EMPLOYMENT IN MISSOURI

Nonprofit employment data underscores the substantial economic impact of the nonprofit sector in Missouri. Nonprofit employment accounted for 10.8 percent of total private sector employment in Missouri in 2010.¹⁵ And according to 501(c)(3) data analyzed and released by the U.S. Bureau of Labor Statistics, there were 245,743 nonprofit jobs that paid more than \$10.8 billion in total annual wages in Missouri in 2012.¹⁶ Furthermore, due to methodological limitations the data released by the U.S. Bureau of Labor Statistics for Missouri only incorporates 501(c)(3) data from 4,700 organizations. As previously established in this report there are 6,879 reporting charitable organizations in Missouri. This means that the Bureau of Labor Statistics data for Missouri most likely underestimates both the number of nonprofit jobs and the total annual wages paid to nonprofit employees in the state.

We're in this together. A robust economy and a healthy community depend on a well-informed, thriving philanthropic sector that supports nonprofits in their delivery of vital services. Knowledge of the nonprofit sector is absolutely essential in order for us to plan, organize and collaborate, and this timely report from Nonprofit Missouri will make us smarter as donors and more effective as civic leaders.

Deborah Dubin

CEO & PRESIDENT

GATEWAY CENTER FOR GIVING

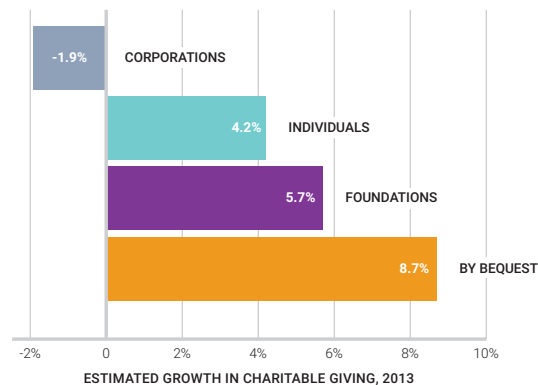
The Gateway Center for Giving is a philanthropic membership organization consisting of 76 charitable foundations and others donating their time, talent and treasure to nonprofit organizations in the state of Missouri and beyond. We are an integral part of a national philanthropic network comprised of 33 Regional Associations of Grantmakers around the country, with more than 5500 participating organizations, making it the largest network in American philanthropy. Collectively, we focus on helping the philanthropic sector be more strategic, more collaborative, and ultimately, to have the greatest impact with limited resources.



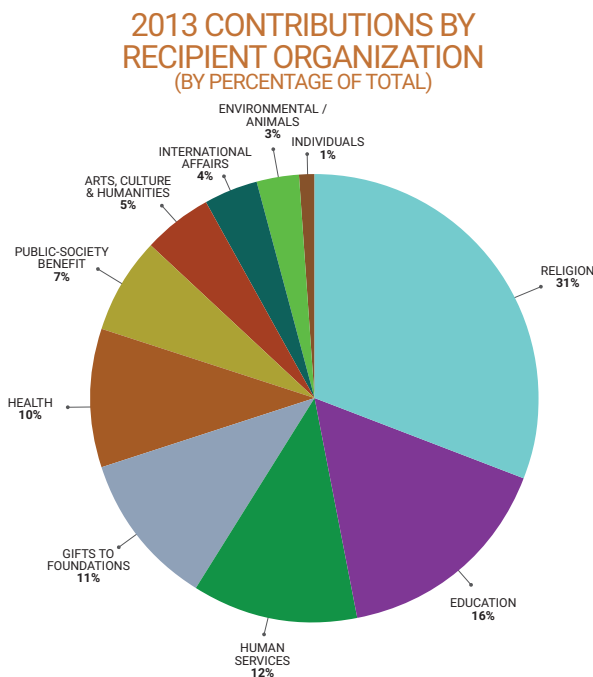
CHARITABLE GIVING

Charitable giving, whether by individuals, foundations, corporations, or bequests, plays an integral role in both sustaining and expanding the nonprofit sector. A large proportion of nonprofits depend on a combination of funds that come from a variety of sources such as contributions from individual donors, grants from local and national foundations and corporate gifts to form their annual operating budgets. Therefore it is encouraging that the total

estimated charitable giving in the United States increased by 4.4 percent, to \$335.17 billion, in 2013. This marks the fourth consecutive year total charitable giving increased. Of the total charitable giving in 2013, giving by individuals increased an estimated 4.2 percent, giving by foundations increased an estimated 5.7 percent, and giving by bequest increased an estimated 8.7 percent. Giving by corporations, however, declined an estimated 1.9 percent.¹⁷



Of the \$335.17 billion in total charitable giving in 2013, the vast majority (72 percent) came from individuals. Foundations accounted for 15 percent of total charitable giving, followed by bequests which accounted for 8 percent of charitable giving. Corporations accounted for a mere 5 percent of the total \$335.17 billion in charitable giving in 2013.¹⁸



As previously established in this report both in the United States and the state of Missouri human services organizations account for the largest proportion (33.9 percent nationally, 36.1 percent in Missouri) of reporting charitable organizations by type. However, only 12 percent of total charitable giving goes to human services organizations. And while only 7.3 percent of charitable organizations are classified as religious organizations, 31 percent of total charitable giving went to religious organizations in 2013.¹⁹ A breakdown of contributions by type of recipient organization is found to the left.

SOURCE: Giving USA 2014: Highlights. Researched and written by Lilly Family School of Philanthropy, Indiana University, <http://givingusa.org/product/giving-usa-2014-report-highlights/>.

GIVING IN MISSOURI

Through charitable giving Missouri residents are supporting the nonprofit sector in this state at levels very similar to those seen in surrounding states and in the United States as a whole. In Missouri the average charitable contribution per tax return in 2012 was \$1,097. In the United States the average charitable contribution per tax return was slightly higher at \$1,267. However, when you look at the average charitable contributions per tax return as a percentage of adjusted gross income per return the percentage was the same (2 percent) for both Missouri and the United States in 2012.²⁰

AVERAGE CHARITABLE CONTRIBUTIONS REPORTED ON IRS FORM 1040 IN THE UNITED STATES, FOR MISSOURI, AND FOR NEIGHBORING AND COMPARABLE STATES, 2012

State	Average Adjusted Gross Income (AGI) per Tax Return, 2012	Average Charitable Contribution per Tax Return, 2012	Average Charitable Contributions per Tax Return as a Percentage of AGI per Return, 2012
United States	\$64,209	\$1,267	2.0%
Missouri	\$55,896	\$1,097	2.0%
Arkansas	\$52,148	\$1,159	2.2%
Iowa	\$58,860	\$1,015	1.7%
Illinois	\$68,058	\$1,287	1.9%
Kansas	\$60,095	\$1,297	2.2%
Kentucky	\$50,814	\$986	1.9%
Nebraska	\$60,572	\$1,212	2.0%
Oklahoma	\$58,581	\$1,349	2.3%
Tennessee	\$53,767	\$1,257	2.3%

SOURCE: NCCS Data Web, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/> ©2014

The nonprofit sector is a vibrant and vital element of the economy of the State of Missouri, yet most citizens and communities do not fully understand the size and scope of the sector, or how it contributes to the health of Missouri and its economy. In fact, most nonprofits and their leaders don't know as much as they should about the sector beyond their walls.

This report provides vital intelligence for boards, executives, and policy makers. It helps us understand how nonprofits add to our communities and our state, and it provides an important foundation for planning, policy, and advocacy – to explaining in clear and useful ways why the sector is so important to Missouri's future.

David O. Renz, Ph.D.,

MIDWEST CENTER FOR NONPROFIT LEADERSHIP AND DEPARTMENT OF PUBLIC AFFAIRS,
BLOCH SCHOOL OF MANAGEMENT, UNIVERSITY OF MISSOURI – KANSAS CITY



HOW TO BECOME A NOT-FOR-PROFIT ORGANIZATION IN MISSOURI AND HOW TO OBTAIN 501(C)(3) STATUS

Incorporating in Missouri as a not-for-profit does not automatically make an organization a 501(c)(3) corporation. The 501(c)(3) process is separate from the process of establishing the not-for-profit in Missouri. Becoming an incorporated not-for-profit in Missouri is a first step that prepares an organization to file for 501(c)(3) status with the IRS.

FIRST PHASE:

There are three steps necessary to becoming an incorporated not-for-profit in Missouri:

- 1 Create bylaws**
- 2 File Articles of Incorporation**
(which results from the state incorporation process)
- 3 Obtain an Employer Identification number.**

Once an organization completes these three steps the organization moves from an informal group to a formal not-for-profit corporation recognized by the state of Missouri. The organization is then exempt from Missouri taxes. However, meeting the state requirements for a not-for-profit does not guarantee that an organization will qualify for federal tax-exempt status under section 501(c)(3) of the Internal Revenue code.

SECOND PHASE:

In order for a Missouri not-for-profit to obtain federal 501(c)(3) status it must then complete the following steps:

- 1 Submit Form 1023 to IRS**
- 2 Complete 501(c)(3) determination review process**
- 3 Receive Letter of Determination from IRS**

Once an organization successfully completes these three steps they become a 501(c)(3) corporation with federal tax-exempt status. The organization will then need to make sure they file the proper IRS 990 form in order to maintain their 501(c)(3).

Information in this section came from the step-by-step guide "Creating a 501(c)(3) Foundation Resource Guide" created by Stephen Jeanetta and published by Associated Electric Cooperatives. This guide is available on the University of Missouri Extension website at <http://extension.missouri.edu/nonprofit/nonprofit.aspx>. We encourage you to visit this website where you will find many more resources related to becoming a not-for-profit organization in Missouri.

Missouri is a better place because of the hard work and dedication of our nonprofit community. I will continue to work to simplify the registration and filing process for new and existing nonprofits so they can spend more time on what they do best—serving their communities throughout our great state.

Secretary of State Jason Kander

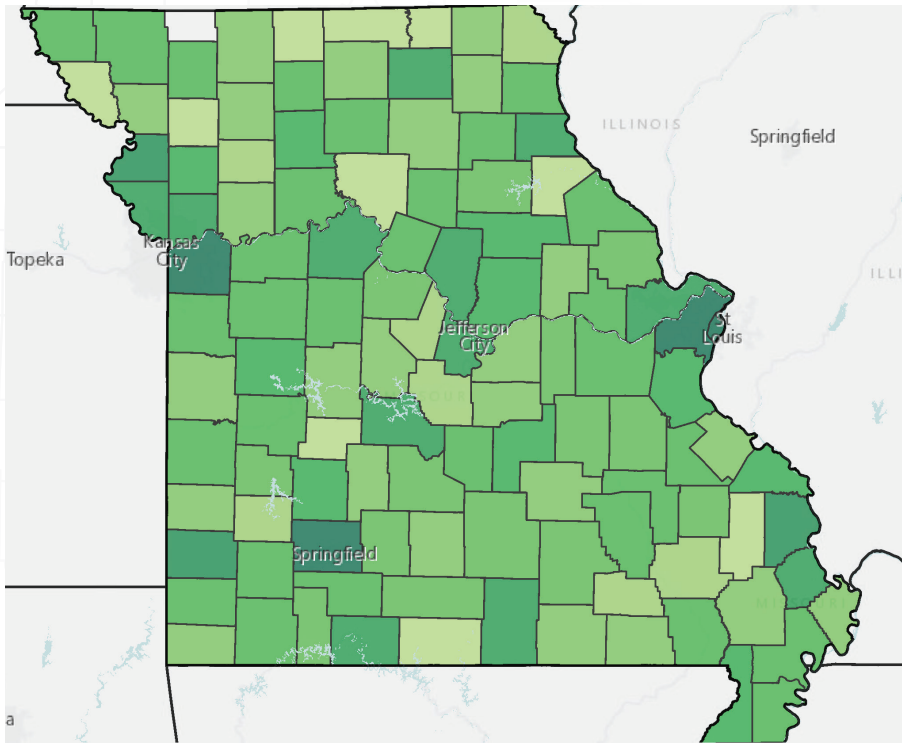


APPENDIX

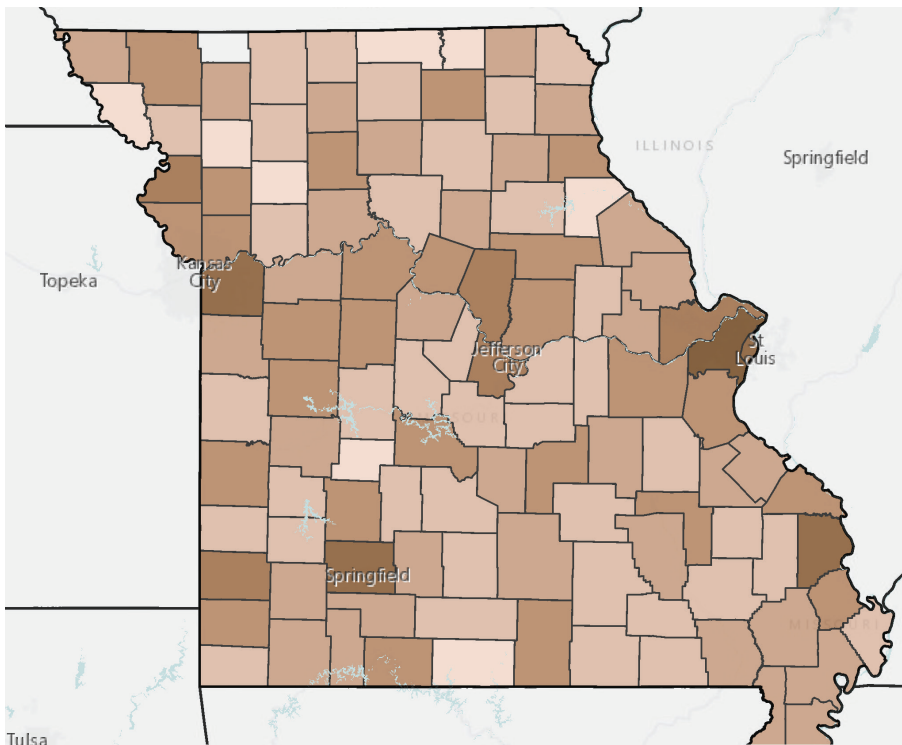
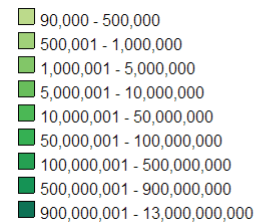
This appendix contains additional maps, data, and charts that support the information presented in this report. There may be slight variances in the data found in the appendix and the data presented in the report as some information may have come from different source files and/or source years.



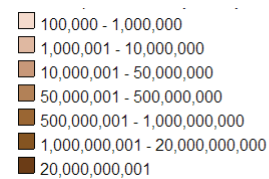
APPENDIX



**TOTAL NONPROFIT EXPENDITURES
BY COUNTY – MISSOURI**
NATIONAL CENTER FOR CHARITABLE STATISTICS (2014)

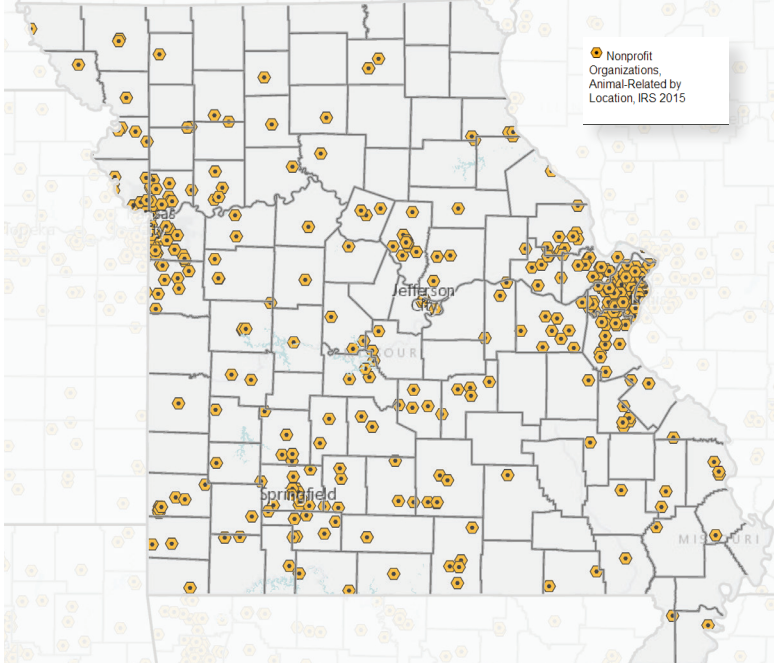


**TOTAL NONPROFIT ASSETS
BY COUNTY – MISSOURI**
NATIONAL CENTER FOR CHARITABLE STATISTICS (2014)

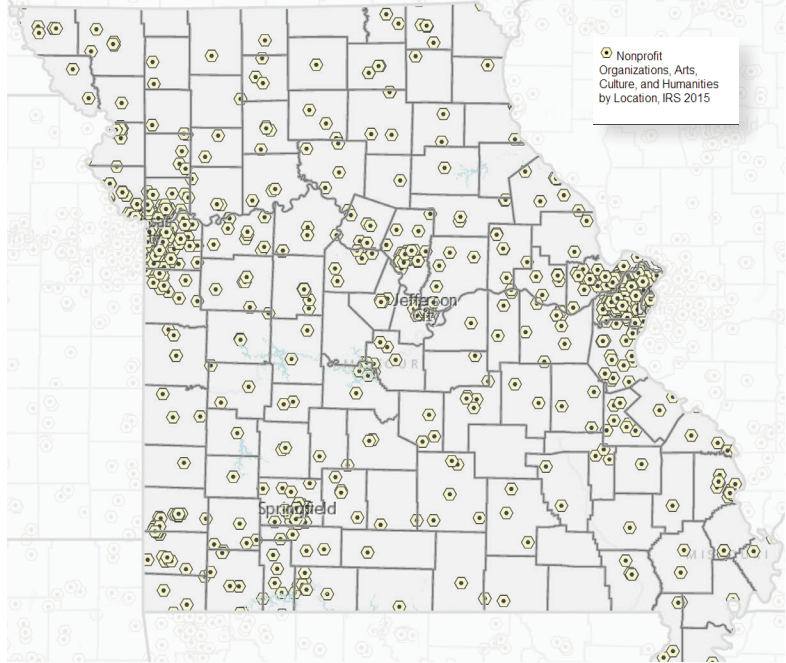


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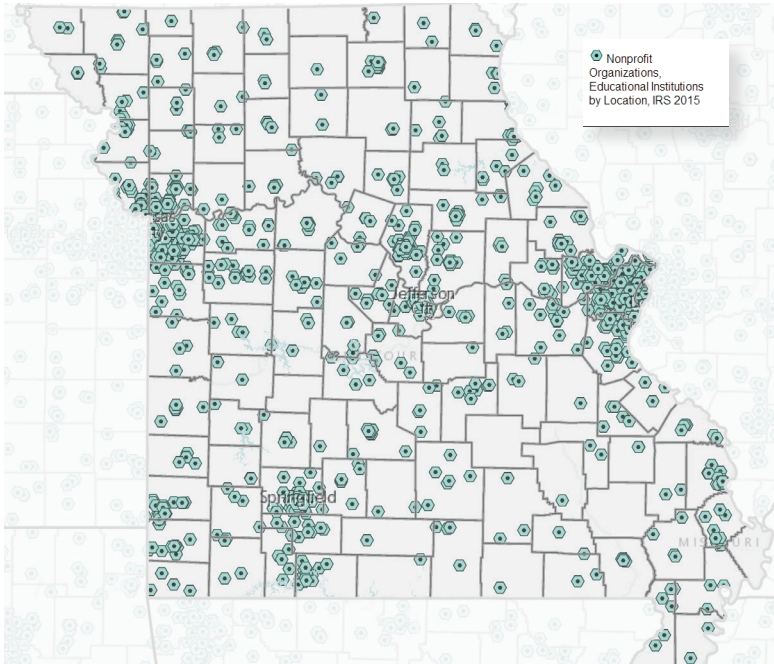
NONPROFIT ORGANIZATIONS ANIMAL RELATED (BY LOCATION, IRS 2015)



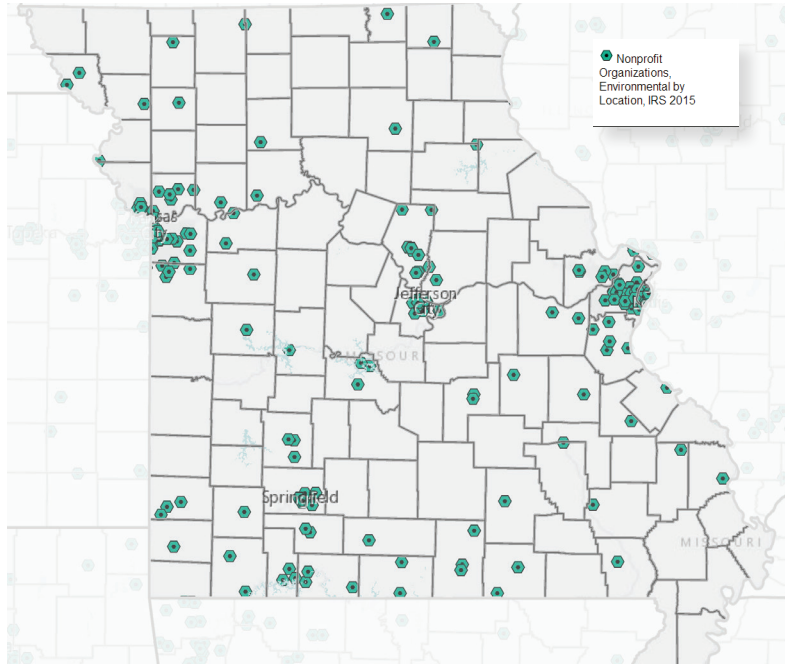
NONPROFIT ORGANIZATIONS ARTS, CULTURE, & HUMANITIES (BY LOCATION, IRS 2015)



NONPROFIT ORGANIZATIONS EDUCATIONAL INSTITUTIONS (BY LOCATION, IRS 2015)



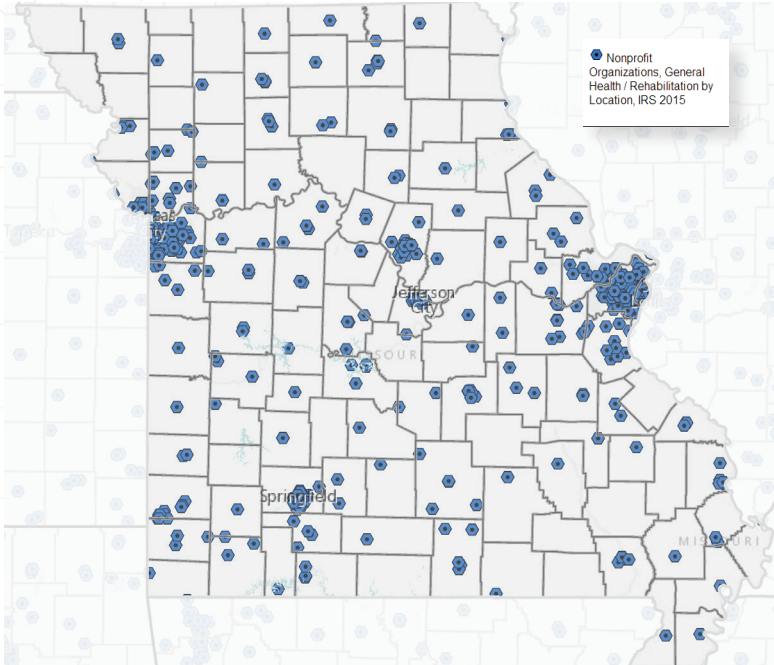
NONPROFIT ORGANIZATIONS ENVIRONMENTAL (BY LOCATION, IRS 2015)



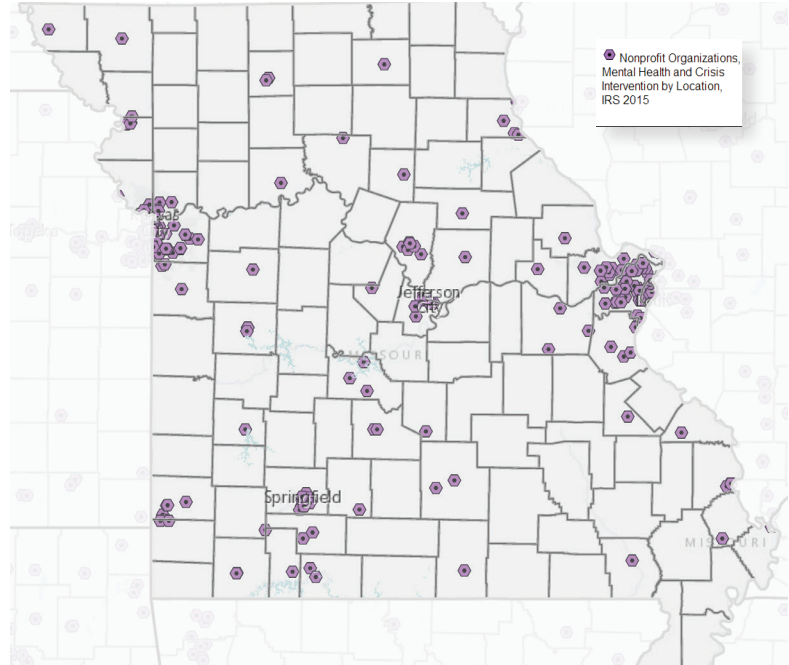


APPENDIX

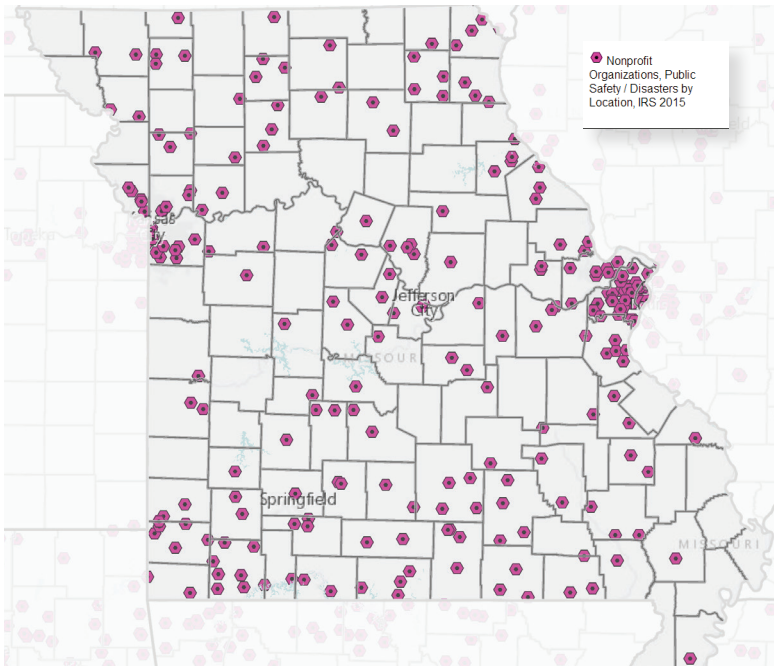
NONPROFIT ORGANIZATIONS GENERAL HEALTH / REHABILITATION (BY LOCATION, IRS 2015)



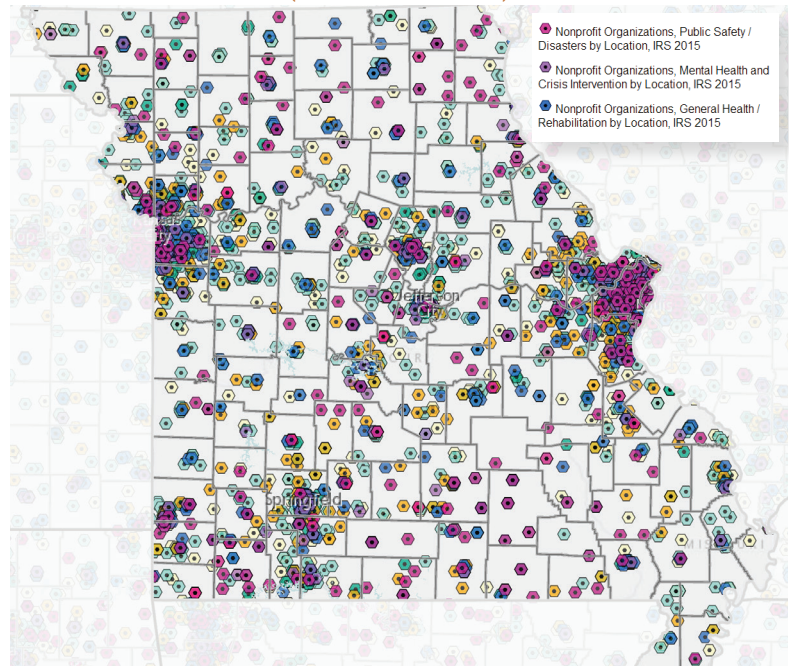
NONPROFIT ORGANIZATIONS MENTAL HEALTH & CRISIS INTERVENTION (BY LOCATION, IRS 2015)



NONPROFIT ORGANIZATIONS PUBLIC SAFETY / DISASTERS (BY LOCATION, IRS 2015)



NONPROFIT ORGANIZATIONS PUBLIC SAFETY/DISASTERS, MENTAL HEALTH & CRISIS INTERVENTION, GENERAL HEALTH AND REHABILITATION (BY LOCATION, IRS 2015)





APPENDIX

TAX-EXEMPT ORGANIZATION FILING INFORMATION.

Most tax-exempt organizations are required to file an annual return. Which form an organization must file generally depends on its financial activity, as indicated in the chart to the right. For further details about required forms, filing dates, exceptions, and more please visit the IRS website at www.irs.gov.

Status	Form to file
Gross receipts normally \leq \$50,000 Note: Organizations eligible to file the e-Postcard may choose to file a full return	990-N (also known as the "e-Postcard")
Gross receipts $<$ \$200,000, and Total assets $<$ \$500,000	990-EZ or 990
Gross receipts \geq \$200,000, or Total assets \geq \$500,000	990
Private foundation – regardless of financial status	990-PF

SNAPSHOT OF THE MISSOURI AND NATIONAL 501(C) NONPROFIT SECTOR, 12/2013

TYPES OF TAX-EXEMPT ORGANIZATIONS

	Missouri Nonprofits Registered with IRS*	Missouri Nonprofits Filing Annual IRS Form 990, 990-PF and 990-EZ Report	Missouri Nonprofits Filing Annual IRS Form 990-N Report	All US Nonprofits Registered with IRS *	All US Nonprofits Filing Annual IRS Form 990, 990-PF and 990-EZ Report	All US Nonprofits Filing Annual IRS Form 990-N Report
Under IRC Subsection 501(c)(3)¹	22,290	8245	7,792	1,045,424	453,988	305,966
Private Foundations	1,568	1,520	–	93,913	91,109	–
Public Charities *	20,722	6,725	7,792	951,511	362,879	305,966
Under Other IRC 501(c) Subsections ²	9,717	3,299	5,677	364,006	144,484	181,699
501(c)(4) social welfare	2,034	769	1,079	81,686	27,357	45,362
501(c)(5) labor/agricultural	1,011	410	575	45,618	19,559	22,545
501(c)(6) business leagues	1,277	719	483	61,996	34,699	22,780
All other 501(c) organizations	5,395	1,401	3,540	174,706	62,869	91,012

* Does not include all religious congregations that meet the requirements of IRC section 501(c)(3), which are automatically considered tax-exempt and not required to register with the IRS or file Forms 990. Religious congregations that do register and file are included.

¹ Organizations described in section 501(c)(3) of the Internal Revenue Code (IRC) are recognized as having Public Charity or Private Foundation tax-exempt status. Most 501(c)(3) organizations are eligible to receive tax-deductible contributions.

² 501(c) tax-exempt organizations other than 501(c)(3) Public Charities and Private Foundations are commonly referred to as "Other 501(c)" or "Non-(c)(3)" organizations. These include social welfare organizations, business leagues and trade associations, social clubs, and veterans' organizations, among many others. Most are not eligible to receive tax-deductible contributions (a few exceptions include volunteer fire departments and similar groups collecting funds to be used for public purposes).

SOURCE: IRS Business Master Files (BMF), NCCS Data Web, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/> ©2014 • 12/2013 BMF data may not match other figures in this report



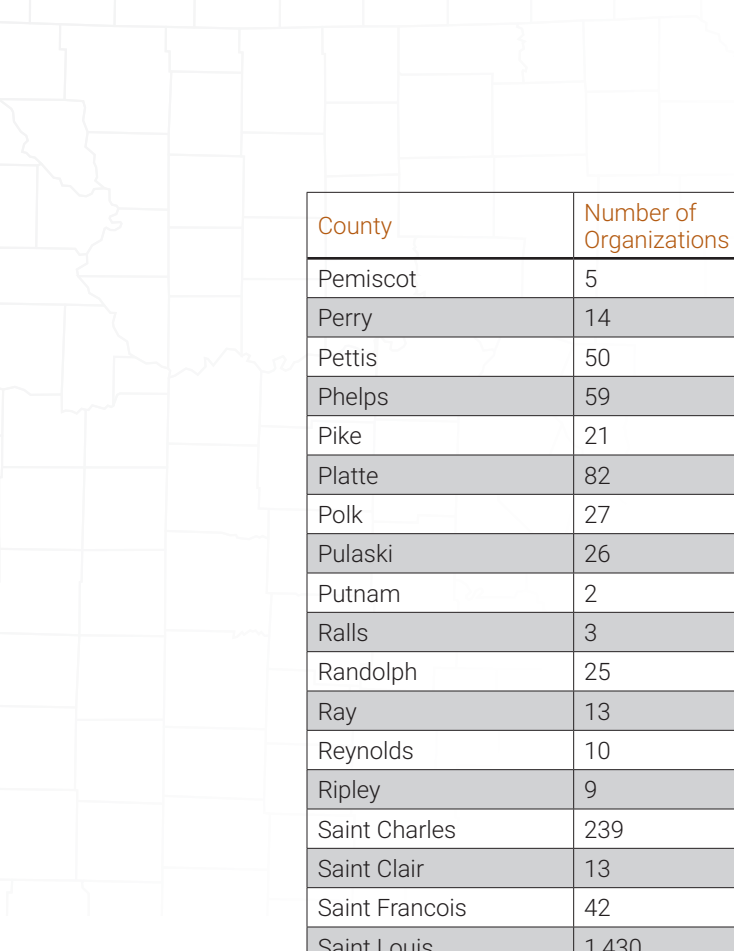
APPENDIX

REPORTING CHARITABLE NONPROFITS IN MISSOURI BY COUNTY, 2012

SOURCE: NCCS Data Web, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/> ©2014)

County	Number of Organizations	Expenditures	Assets
Adair	37	\$172,218,810	\$319,234,598
Andrew	9	\$2,086,931	\$6,218,995
Atchison	11	\$14,425,837	\$29,311,447
Audrain	26	\$76,275,447	\$114,936,966
Barry	31	\$43,593,835	\$31,347,888
Barton	9	\$1,537,020	\$3,684,496
Bates	13	\$2,458,769	\$8,158,725
Benton	12	\$1,944,775	\$7,172,272
Bollinger	3	\$370,382	\$2,283,528
Boone	276	\$360,829,386	\$796,117,130
Buchanan	122	\$646,990,034	\$917,683,679
Butler	37	\$16,172,021	\$16,673,773
Caldwell	5	\$540,385	\$802,244
Callaway	29	\$77,817,085	\$159,647,242
Camden	50	\$164,920,527	\$222,038,069
Cape Girardeau	93	\$859,001,528	\$1,291,234,931
Carroll	11	\$14,482,972	\$27,437,748
Carter	5	\$569,294	\$1,456,870
Cass	70	\$11,793,665	\$20,920,422
Cedar	7	\$6,434,589	\$1,442,188
Chariton	5	\$401,950	\$3,436,494
Christian	40	\$10,716,169	\$14,348,636
Clark	5	\$661,810	\$1,731,445
Clay	167	\$246,211,623	\$382,442,475
Clinton	25	\$63,917,208	\$73,945,204
Cole	187	\$296,286,804	\$553,512,198
Cooper	22	\$6,787,249	\$11,542,668
Crawford	22	\$6,660,884	\$11,981,039
Dade	2	\$506,205	\$1,200,217
Dallas	8	\$1,414,063	\$7,264,732
Daviess	7	\$2,033,588	\$2,420,528
DeKalb	2	\$92,349	\$104,304
Dent	14	\$3,210,515	\$3,784,594
Douglas	7	\$6,121,729	\$8,966,128
Dunklin	26	\$54,010,566	\$47,970,099

County	Number of Organizations	Expenditures	Assets
Franklin	74	\$23,916,126	\$138,531,379
Gasconade	22	\$6,532,505	\$6,898,517
Gentry	15	\$25,625,578	\$26,643,535
Greene	305	\$1,860,278,513	\$2,362,054,754
Grundy	19	\$40,654,401	\$33,677,602
Harrison	9	\$2,560,722	\$4,421,817
Henry	35	\$76,819,554	\$75,240,762
Hickory	6	\$173,814	\$600,041
Holt	4	\$329,626	\$289,088
Howard	13	\$38,667,074	\$83,672,782
Howell	44	\$210,125,504	\$162,998,158
Iron	14	\$19,473,380	\$72,887,794
Jackson	1,107	\$5,390,641,750	\$12,630,675,026
Jasper	155	\$639,344,331	\$635,176,479
Jefferson	89	\$73,257,621	\$75,484,559
Johnson	37	\$24,630,688	\$75,584,761
Knox	8	\$1,769,768	\$2,825,051
Laclede	36	\$6,367,821	\$8,822,033
Lafayette	34	\$27,900,324	\$34,016,774
Lawrence	16	\$12,190,744	\$11,592,598
Lewis	11	\$26,864,277	\$47,735,751
Lincoln	23	\$8,780,889	\$19,039,929
Linn	16	\$19,619,669	\$26,361,569
Livingston	30	\$51,391,797	\$89,545,847
Macon	12	\$2,631,498	\$6,007,237
Madison	8	\$8,084,288	\$8,750,371
Maries	6	\$1,360,476	\$1,693,257
Marion	41	\$172,732,202	\$210,987,775
McDonald	9	\$2,627,751	\$1,821,589
Mercer	6	\$367,710	\$1,657,541
Miller	9	\$991,237	\$2,523,965
Mississippi	5	\$2,306,858	\$2,059,694
Moniteau	7	\$570,215	\$2,153,478
Monroe	10	\$6,741,065	\$4,396,088
Montgomery	7	\$4,849,205	\$5,358,365
Morgan	25	\$3,798,145	\$6,951,480
New Madrid	9	\$30,521,511	\$18,026,436
Newton	28	\$48,294,310	\$55,416,350
Nodaway	27	\$14,568,111	\$54,332,259
Oregon	8	\$1,033,101	\$6,017,074
Osage	8	\$1,207,969	\$3,145,585
Ozark	6	\$239,902	\$632,157



County	Number of Organizations	Expenditures	Assets
Pemiscot	5	\$41,795,542	\$19,162,139
Perry	14	\$53,410,399	\$71,814,637
Pettis	50	\$43,622,680	\$70,961,755
Phelps	59	\$72,892,327	\$116,729,251
Pike	21	\$19,553,577	\$30,180,945
Platte	82	\$118,418,727	\$188,065,603
Polk	27	\$81,456,373	\$136,160,884
Pulaski	26	\$29,473,835	\$17,493,073
Putnam	2	\$315,996	\$133,908
Ralls	3	\$329,173	\$541,020
Randolph	25	\$17,861,835	\$32,242,041
Ray	13	\$2,569,208	\$6,340,065
Reynolds	10	\$12,584,022	\$16,568,685
Ripley	9	\$1,965,047	\$3,242,419
Saint Charles	239	\$321,516,255	\$628,269,527
Saint Clair	13	\$25,306,229	\$33,611,156
Saint Francois	42	\$36,506,003	\$45,272,858
Saint Louis	1,430	\$12,660,688,735	\$21,004,839,604
Saint Louis City	709	\$8,992,380,643	\$19,859,747,382
Sainte Genevieve	18	\$3,601,053	\$11,593,150
Saline	28	\$110,010,550	\$121,664,062
Schuyler	3	\$238,295	\$378,795
Scotland	9	\$1,522,115	\$13,258,104
Scott	33	\$113,312,455	\$79,304,299
Shannon	6	\$9,252,440	\$5,151,948
Shelby	12	\$11,646,733	\$31,173,739
Stoddard	20	\$4,468,009	\$11,438,342
Stone	18	\$5,128,637	\$14,698,684
Sullivan	6	\$1,401,647	\$3,190,951
Taney	69	\$234,849,578	\$195,913,378
Texas	28	\$8,022,147	\$10,968,066
Vernon	21	\$23,040,766	\$119,477,439
Warren	29	\$21,396,844	\$20,776,489
Washington	11	\$7,442,020	\$8,174,827
Wayne	7	\$858,528	\$2,487,207
Webster	23	\$7,126,849	\$10,036,970
Wright	12	\$2,506,827	\$9,946,578
TOTAL	6,880	\$35,162,810,133	\$65,070,171,259

1. National Center for Charitable Statistics, <http://nccs.urban.org/faq/>.
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4. Department of the Treasury, Internal Revenue Service, "Tax-Exempt Status for Your Organization", publication 557, revised February 2015, <http://www.irs.gov/pub/irs-pdf/p557.pdf>.
5. National Center for Charitable Statistics, <http://nccs.urban.org/faq/>.
6. IRS Business Master Files (BMF), NCCS Data Web, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/> ©2014
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20. NCCS Data Web, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/> ©2014



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