SIFTING THROUGH ABUNDANCE:
Outlining the Nonprofit Sector in Dane County

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EXECUTIVE SUMMARY

The number of nonprofit organizations in Dane County has doubled in the last two decades. To what degree is this proliferation indicative of a nonprofit sector that's healthy and vibrant or full of redundancies and confusion? What does the sector need to meet the challenges facing our community?

To answer these big questions some basic analysis of the nonprofit landscape is essential. This report provides various data that serve as introductory signposts for navigating this complicated landscape. Included are:

- the number of organizations at present and over time
- the amount of nonprofits relative to population and compared to the proportion in other locales
- analysis of nonprofits and their annual revenue by subsector (such as the arts, environment, health, or human services)

Some of the key findings are that:

- The city of Madison has a high number of nonprofits relative to population but not the highest relative when compared to other cities
- The annual revenue of nonprofits in Dane County is $5.2 billion
- 55% of organizations in the county operate with annual revenues under $25,000
- Over half of the total revenue flows to nonprofits devoted to health and over 80% flows to just 56 organizations

The report helps lay the groundwork for further research into and discussion about the specific capabilities, assets, and shortcomings of organizations and the challenges they face in addressing the specific needs of our community and its individual residents.

INTRODUCTION

When you step outside Madison Community Foundation's downtown office and stroll along the nearby streets, you will quickly notice the significant presence of nonprofit organizations. Directly across Fairchild Street are the monumental glass windows of Overture Center for the Arts, revealing eager theater-goers scurrying to performances produced by one of the ten nonprofit resident arts companies. Just around the corner, hugging Capitol Square, are the prominent State Historical Museum and Wisconsin Veterans Museum. Down a few storefronts and aromatic food carts are the bright red doors of the gothic revival Grace Episcopal Church. Across the Capitol lawn is a playful triangular structure housing the Madison Children's Museum, which neighbors the office building emblazoned with the orange and white logo of the YWCA.

These are just a few of the dozens of nonprofit organizations residing downtown and a tiny percentage of the organizations that make up the varied and complex nonprofit sector in the region. As reported in more detail below, the number of nonprofit organizations in Dane County has more than doubled in the last two decades. How are we to assess this abundance? It's clear these organizations are playing a crucial role in our community on a wide breadth of issues and challenges. That said, are there redundancies in efforts, need for further collaboration, or untapped opportunities for transformational social change? Where are there gaps in the services being provided and how might funders help fill those gaps? What resources do nonprofits need to build their organizational capacity and excel in their work?

Madison Community Foundation is committed to help answer these large and important questions so that the nonprofit sector can thrive and philanthropic donors can feel informed and confident in their giving. A significant step towards that goal is better understanding the overall contours of the field.[1]

> **NONPROFITS (501c3 PUBLIC CHARITIES) IN DANE COUNTY**
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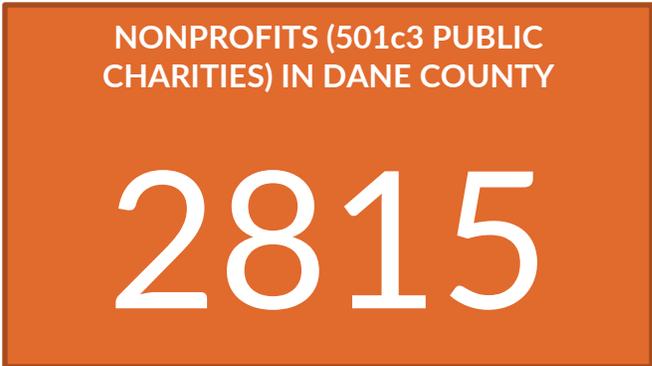
COUNTING NONPROFITS

A definition of the term "nonprofit" is required to identify how many organizations are in Dane County and the scope of their work. The most common understanding is that nonprofits are organizations that the

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[1] The data analysis in this report draws inspiration from Fredrik O. Andersson, Grace L. Chikoto, and Shelly M. Schnupp. "Nonprofit Wisconsin: In Brief – Size and Scope." Wisconsin Nonprofits Association. 2015.

Internal Revenue Service (IRS) defines as tax-exempt public charities. [2] These organizations are often called *501c3* public charities, referring to the associated section of the federal tax code. Using this definition, there are 2,815 nonprofits (501c3 public charities) registered in Dane County.[3]

The general policy rationale for tax-exemption is that nonprofits provide services and benefits to the public, which complement government programs or relieve the government from having to provide these benefits or services.[4] In return, nonprofits are exempt from having to pay taxes on their income. In addition, 501c3 organizations have the added benefit of receiving tax-deductible donations. In other words, donors who give to these organizations can reduce the taxes they pay proportionate to their charitable gifts.

To qualify as public charities under IRS rules, the purpose of these organizations must be "charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and the prevention of cruelty to children or animals." For the IRS,

> *"charitable* is used in its generally accepted legal sense and includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erection or maintenance of public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency."[5]

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[2] This definition is a way of providing clear boundaries for a field that often has very fuzzy boundaries. The nonprofit sector, in the most inclusive sense, is a large, fluid amalgamation of organizations, institutions, values, beliefs, individuals, quasi-governmental bodies, and legal structures. Some organizations often referred to as "nonprofits" flow across the boundaries of nonprofit, governmental, and for-profit entities. For a helpful introduction to the various ways nonprofits can be defined and the complexity of the sector, see Kelly Leroux, and Mary K. Feeney. "Chapter 1: Defining the Nonprofit Sector and Civil Society" in *Nonprofit Organizations and Civil Society in the United States*. Routledge, 2014. For historical analysis of the development of the nonprofit sector as a coherent concept see Peter Dobkin Hall. *Inventing the Nonprofit Sector, and Other Essays on Philanthropy, Voluntarism, and Nonprofit Organizations*. JHU Press, 1992.

[3] This number (and other data in this report unless otherwise noted) is derived from the IRS's regularly updated Business Master File. The version used for this report was published on November 14th, 2017. See "Exempt Organizations Business Master File Extract (EO BMF)." Internal Revenue Service. https://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf.

[4] As Leroux and Feeney (2014: 63-73) discuss, however, there is controversy about this policy framework and its rationale. For instance, some government officials have argued that the tax-exemptions put a burden on governments, depriving them of much needed revenue. For instance, in 2012 Chicago mayor Rahm Emmanuel attempted to raise revenue by charging nonprofits extra fees for using city water.

[5] "Charitable Purposes." Internal Revenue Service. https://www.irs.gov/charities-non-profits/charitable-purposes.

There is often some confusion about how religious institutions are counted. The number 2,815 probably includes most but not all churches or places of worship. It is difficult to know definitively because these entities are automatically granted 501c3 tax-exempt status if they do work similar to that of other public charities. They are not required to register and file annual paperwork with the IRS. Many have decided to register to ensure there is documentation of their tax exempt status, but not all. Because the statistics in this report are dependent on IRS data, only those groups that have registered are included in the data presented here.[6]

NONPROFIT (501c3) PRIVATE FOUNDATIONS IN DANE COUNTY

271

Moreover, the IRS makes a further distinction within the category of 501c3 between *public charities* and *private foundations* based on their sources of revenue and relationship to the general public. Public charities are funded by a variety of sources and tend to provide direct services, such as offering food and shelter to people experiencing homelessness; improving the quality of lakes and rivers; or generating artistic works or performances. They compose the bulk of 501c3 organizations. Private foundations are funded by an individual, family, or small set of sources, are fewer in number, and typically fund other organizations to carry out program activities.[7] In Dane County there are 271 nonprofit 501c3 private foundations. Together, then, with the 2,815 public charities, there are a total of 3,086 organizations designated as 501c3 nonprofits.

TOTAL NONPROFITS (ALL 501c) IN DANE COUNTY

4685

To add an additional layer of complexity, there are many other categories in the 501c section of the tax code that contain organizations not defined as charities but that are considered to provide some form of public benefit and thus might be included

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[6] For a helpful overview of how tax-exempt law applies to churches and other religious organizations, see Mollie Cullinane, "Nonprofit Law Basics: Does a church need to apply for 501(c)(3) status to be considered tax-exempt?" Cullinane Law Group. May 29th, 2012. https://cullinanelaw.com/nonprofit-law-basics-does-a-church-need-to-apply-for-501c3-status-to-be-considered-tax-exempt/. For a more thorough explanation, see "Publication 1828: Tax Guide for Churches & Religious Organizations." Internal Revenue Service. https://www.irs.gov/pub/irs-pdf/p1828.pdf. As a point of reference, the Association of Religion Data Archives counted 351 "religious bodies" or places of worship in Dane County in 2010. See "County Membership Report: Dane County, Wisconsin." Association of Religion Data Archives. http://www.thearda.com/rcms2010/r/c/55/rcms2010_55025_county_name_2010.asp. This number relied on self-reporting from these places of worship and is thus likely an underestimate. For a detailed analysis of how places of worship are counted within the US, see Simon G. Brauer. "How Many Congregations Are There? Updating a Survey-Based Estimate." *Journal for the Scientific Study of Religion* 56, no. 2 (2017): 438-448.
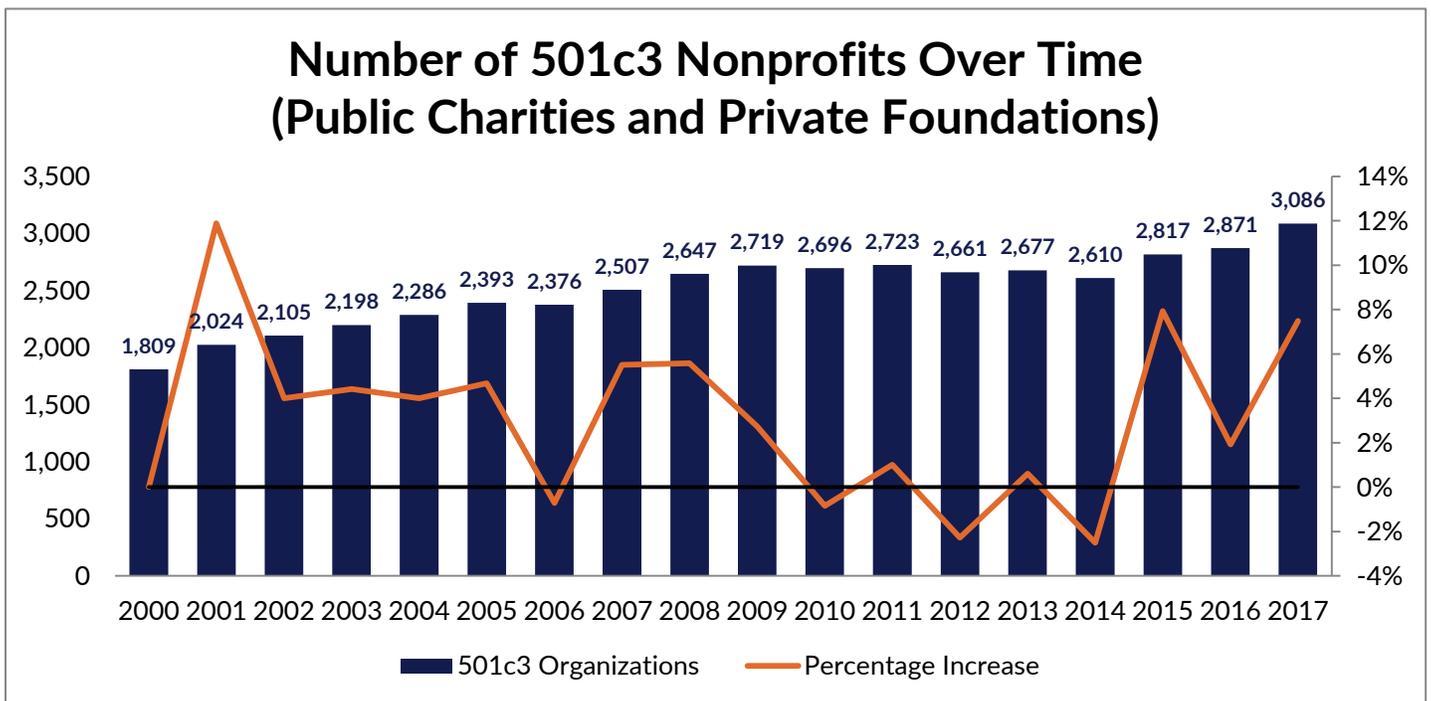
[7] "EO Operational Requirements: Private Foundations and Public Charities." Internal Revenue Service. https://www.irs.gov/charities-non-profits/eo-operational-requirements-private-foundations-and-public-charities.

in a broader definition of "nonprofit."[8] Examples include labor unions, chambers of commerce, and membership organizations for veterans. These organizations are exempt from paying taxes on income but donations to these organizations are not tax-deductible (with some exceptions). In total, there are 4,685 organizations in all 501c categories in Dane County.

Because 501c3 public charities are the kinds of entities usually conjured up by the term "nonprofit," and because they are the focus of Madison Community Foundation's work, the remainder of this report will focus on these organizations.

NONPROFIT GROWTH OVER TIME

Many observers of the sector in Dane County have noticed a proliferation of organizations in recent years. What has the rate of growth been? Between 1995 and 2017, the number of 501c3 nonprofits more than doubled from 1,420 to 3,086 (including both the 2,815 public charities and the 271 private foundations). The following graph shows the growth rate on a yearly basis from 2000 to 2017.

Number of 501c3 Nonprofits Over Time (Public Charities and Private Foundations)

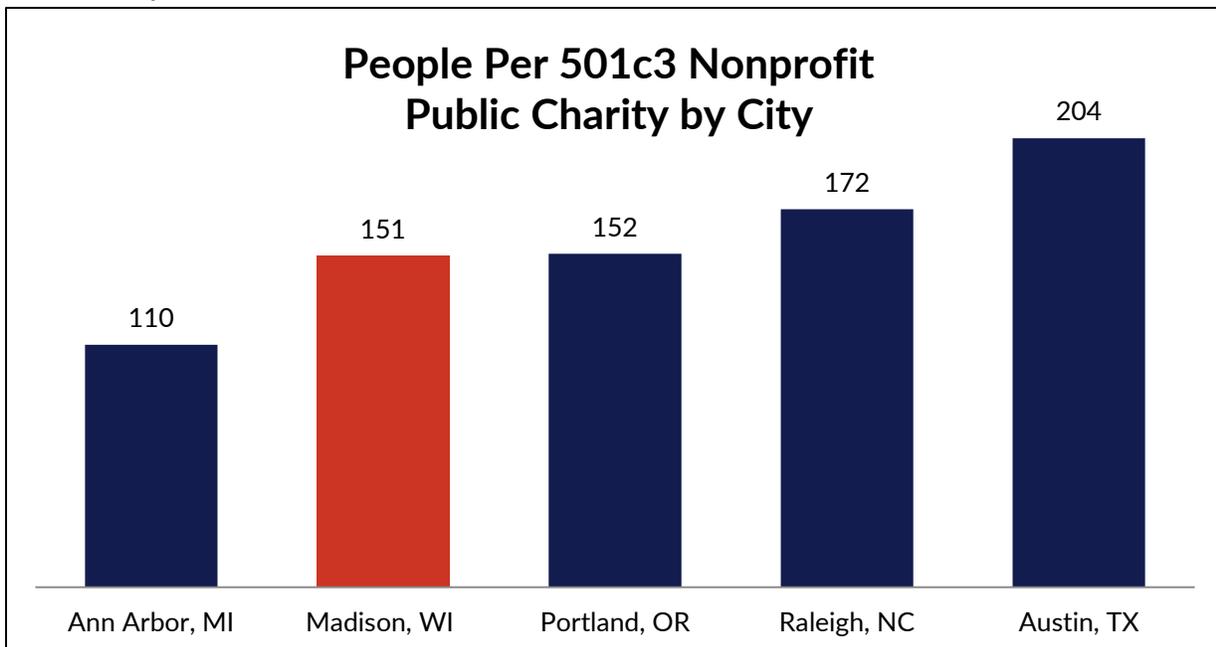| Year	501c3 Organizations
2000	1,809
2001	2,024
2002	2,105
2003	2,198
2004	2,286
2005	2,393
2006	2,376
2007	2,507
2008	2,647
2009	2,719
2010	2,696
2011	2,723
2012	2,661
2013	2,677
2014	2,610
2015	2,817
2016	2,871
2017	3,086

Legend: 501c3 Organizations; Percentage Increase

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[8] See Appendix I for a list and description of all 501c categories.

Growth rate in the number of organizations in Dane County has been steady except for slight declines during the period between 2009 and 2014. More research is needed to understand the causes of the fluctuations, but it's likely the Great Recession and broad revocation of tax-exempt status by the IRS in 2011 had an impact.[9] Nevertheless, it is clear there's been a substantial and mostly steady increase in the number of organizations, and it has been at a rate far outpacing population growth. For instance, from 2000 to 2016, the population of Dane County increased by 24%, whereas the number of nonprofits increased by 59%.[10]

NONPROFITS PER CAPITA

How does the current number of nonprofits in our community compare to other communities? One way to draw the comparison is to use cities deemed comparable - based on a variety of social and economic factors - by the Madison Region Economic Partnership.[11]

People Per 501c3 Nonprofit Public Charity by City

City	People Per Nonprofit
Ann Arbor, MI	110
Madison, WI	151
Portland, OR	152
Raleigh, NC	172
Austin, TX	204

[12]

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[9] "IRS Identifies Organizations that Have Lost Tax-Exempt Status; Announces Special Steps to Help Revoked Organizations." Internal Revenue Service. June 9th, 2011. https://www.irs.gov/newsroom/irs-identifies-organizations-that-have-lost-tax-exempt-status-announces-special-steps-to-help-revoked-organizations.

[10] United States Census Bureau https://www.census.gov/. 2016 is the latest population estimate provided.

[11] "Data Dashboard." Madison Area Economic Partnership. http://madisonregion.org/data-dashboard/

[12] Note that these data are for cities not counties or metropolitan areas. Data for Madison are from the IRS Exempt Organizations Business Master File Extract (EO BMF) for November 14th, 2017. Data for the other cities are from the IRS EO BMF for December 15th, 2017. City populations are based on 2016 estimates via the Unites States Census Bureau: https://www.census.gov/.

Compared to these others cities, Madison does have a high proportion of organizations: 1 for every 151 people. This data, however, repudiates the anecdotal claim that Madison has the most per capita of any city. For those wanting to understand what the relative number of nonprofits in our community means, it might be helpful not only to conduct further research here but in other locales as well.

CATEGORIZING NONPROFITS

Nonprofit public charities in Dane County, like those nationwide, have a wide variety of mission focus areas. Using categories adopted by the IRS, they can be grouped as indicated by the chart below.[13]

501c3 Nonprofit Public Charities by Subsector

- Unclassified 6% (168)
- Mutual/Membership Benefit <1% (7)
- Arts, Culture, and Humanities 11% (306)
- Religion Related 11% (316)
- Education 14% (407)
- Public, Societal Benefit 13% (356)
- Environment and Animals 6% (164)
- Health 8% (226)
- Human Services 29% (802)
- International, Foreign Affairs 2% (63)
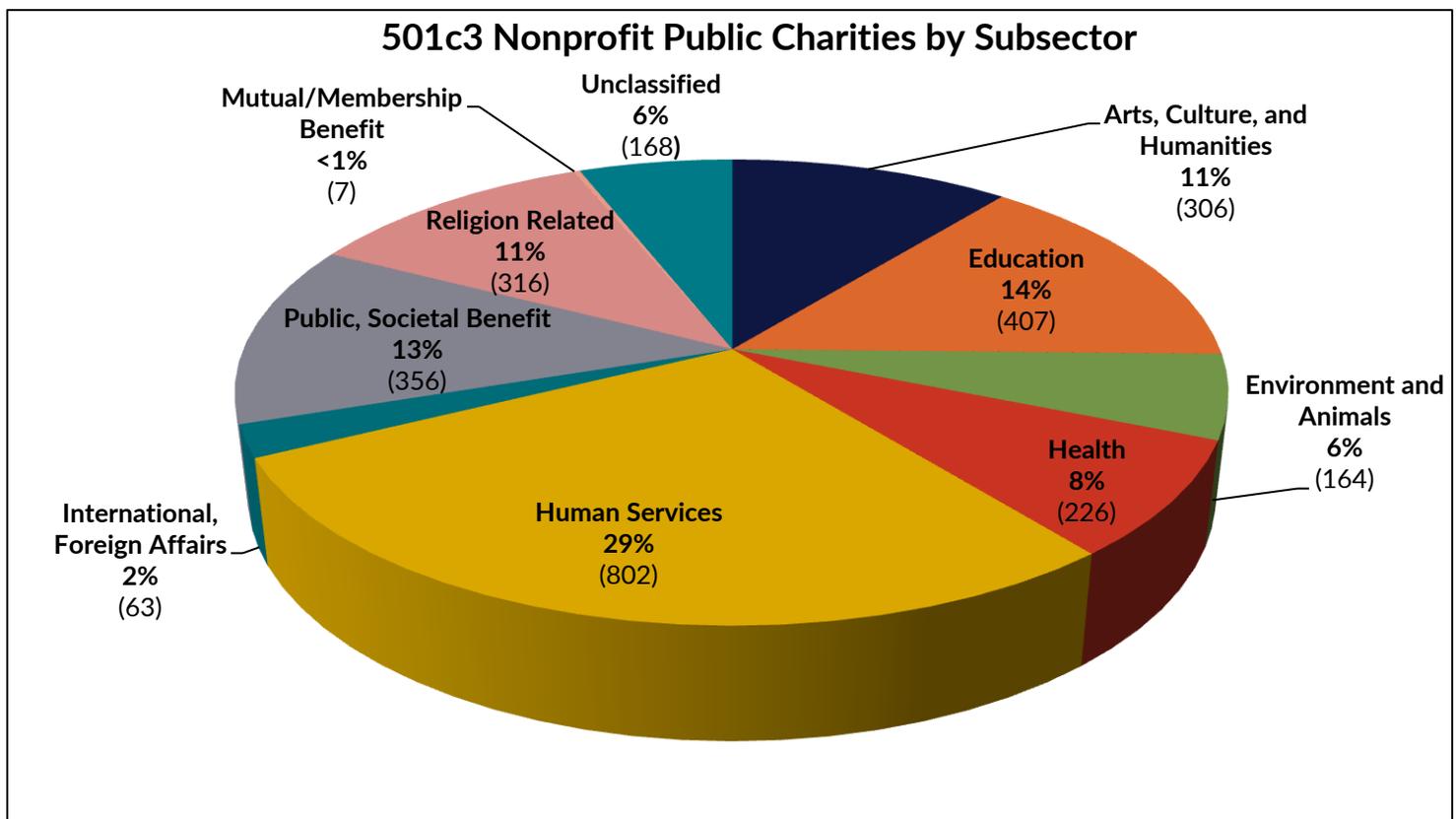
Over 800 -- or close to one-third (29%) -- are dedicated to Human Services. Nonprofits in this category focus on crime, employment, food, agriculture, and nutrition; housing

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[13] The IRS uses a coding system called the National Taxonomy of Exempt Entities (NTEE). The National Center for Charitable Statistics provides a helpful introduction to the system as well as a full list of the codes: http://nccs.urban.org/classification/national-taxonomy-exempt-entities. The quantities and percentages are derived from the NTEE codes listed through GuideStar, which has codes listed for more nonprofits than the IRS Business Master File does. GuideStar, however, does not have codes for all nonprofits. Thus, the total number of nonprofits represented in this graph is 2,664. See "Greater Madison Nonprofit Directory." Madison Community Foundation. https://www.madisongives.org/nonprofit-directory.

and shelter; public safety, disaster preparedness and relief; recreation and sports; youth development; family and elderly care; and other kinds of services.

The meaning of some of these IRS-designated categories is less self-evident than for others.

The aims of "International, Foreign Affairs" organizations include fostering understanding and cooperation across nations and cultures; promoting peace and social and economic development; and championing human rights.

"Public, Societal Benefit" organizations include those that build the capacity of other nonprofit or civil society organizations; lobby or educate citizens and governments for changes in public policy; advocate for civil rights; or give grants. Madison Community Foundation, for instance, is included in this category.

Most "Mutual/Membership Benefit" nonprofits are affiliated with other types of tax-exempt organizations that provide insurance or other benefits to particular kinds of workers or professionals.

"Unclassified" includes those for which the IRS could not clearly identify the appropriate category and those for which a category designation is simply missing in the data.

Example 501c3 Nonprofit Public Charities in Dane County for Each Subsector

ARTS, CULTURE, AND HUMANITIES	Children's Theater of Madison, Madison Opera, Center for Railroad Photography and Art, Simpson Street Free Press
EDUCATION	Wisconsin Alumni Research Foundation (WARF), Edgewood High School, Operation Fresh Start, Oregon Band Boosters
ENVIRONMENTAL AND ANIMALS	Clean Lakes Alliance, Groundswell Conservancy, Ceiba Foundation for Tropical Conservation, Dane County Humane Society
HEALTH	Meriter Hospital, Wisconsin Dialysis, Access Community Health Centers, Affordable Dental Care

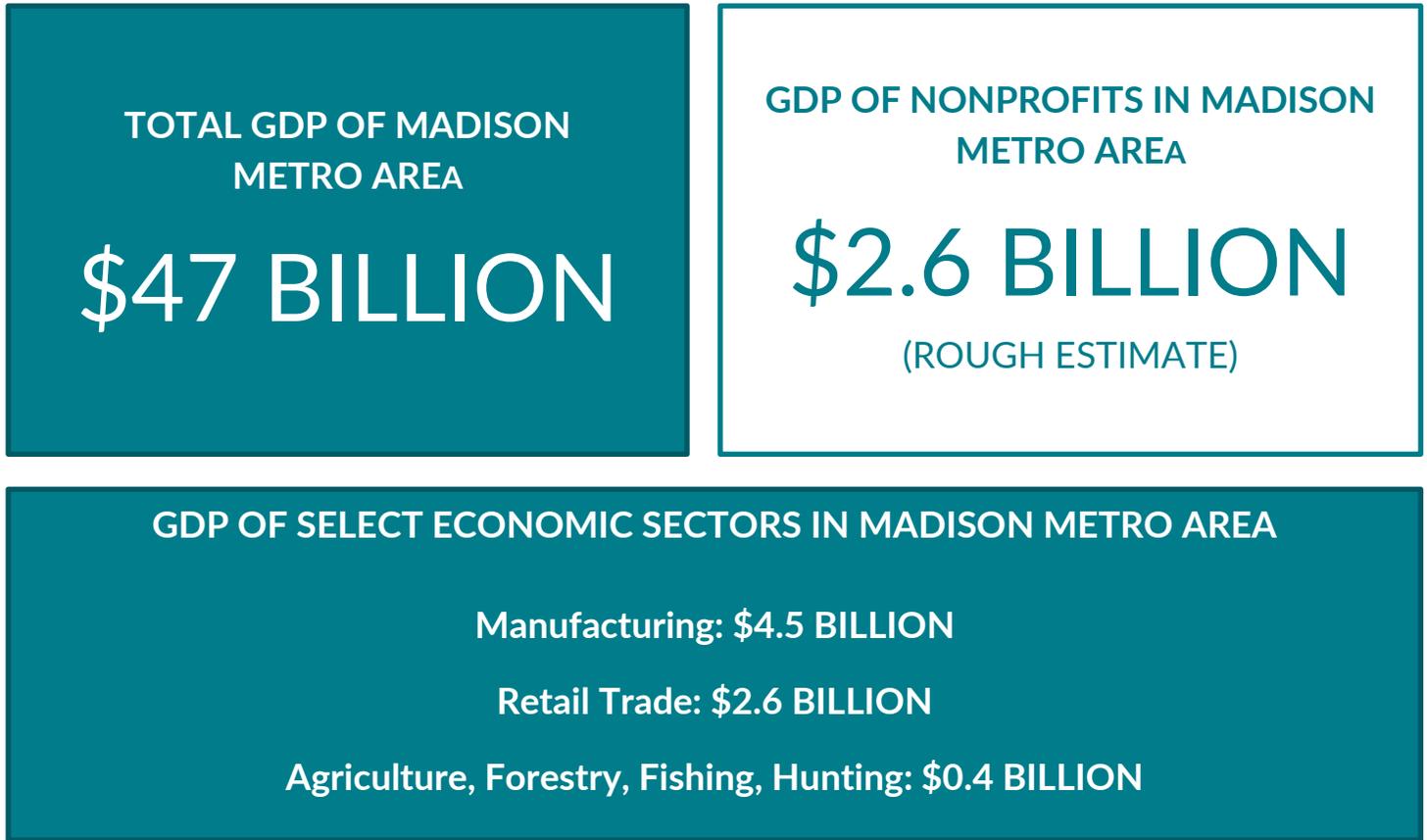|	
HUMAN SERVICES	Second Harvest Foodbank of Southern Wisconsin, YMCA of Dane County, Catholic Charities, Deaf Unity
INTERNATIONAL, FOREIGN AFFAIRS	Working Capital for Community Needs, American Institute for Pakistan Studies, Roots Ethiopia, Returned Peace Corps Volunteers
PUBLIC, SOCIETAL BENEFIT	Disability Rights Wisconsin, Center for Resilient Cities, Jewish Federation of Madison, Madison Community Foundation
RELIGION-RELATED[14]	Intervarsity Christian Fellowship, Madison Area-Urban Ministry, Care of Creation, Waunakee Ecumenical Board
MUTUAL/MEMBERSHIP BENEFIT	Madison Masonic Center Foundation, Lutheran Cemetery Association, Wisconsin Knights of Columbus Charities

THE ECONOMICS OF NONPROFITS

> ### TOTAL ANNUAL REVENUE OF DANE COUNTY 501c3 NONPROFIT PUBLIC CHARITIES
>
> # $5.2 BILLION

In the aggregate, annual revenues for nonprofit public charities in Dane County were over $5 billion in 2016. It's unclear exactly what nonprofits contributed to the Gross Domestic Product (GDP) of our region, but it's likely sizable. At the national level,

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[14] The examples included here are not traditional "congregations" or places of worship but most of the organizations in this category are. As previously noted, not all religious institutions are captured in the data used in this report, dependent on whether they registered with the IRS or not. As a point of reference, in 2010 the Association of Religion Data Archives counted 351 places of worship in Dane County. See "County Membership Report; Dane County, Wisconsin." Association of Religion Data Archives. http://www.thearda.com/rcms2010/r/c/55/rcms2010_55025_county_name_2010.asp. According to the recent national-level analysis of sociologist Simon G. Brauer, however, this number is likely an underestimate. See Brauer, Simon G. "How Many Congregations Are There? Updating a Survey-Based Estimate." *Journal for the Scientific Study of Religion* 56, no. 2 (2017): 438-448.

nonprofits contributed an estimated $905.9 billion, or 5.4% of national GDP in 2013.[15] If the contribution was the same percentage in the Madison Metropolitan Area in 2016 – which had a total GDP of $47 billion - it would have been at least $2.6 billion, comparable to the entirety of retail trade in the region.[16]

TOTAL GDP OF MADISON METRO AREA	GDP OF NONPROFITS IN MADISON METRO AREA
$47 BILLION	**$2.6 BILLION** (ROUGH ESTIMATE)

GDP OF SELECT ECONOMIC SECTORS IN MADISON METRO AREA

Manufacturing: $4.5 BILLION

Retail Trade: $2.6 BILLION

Agriculture, Forestry, Fishing, Hunting: $0.4 BILLION

Nonprofit revenue, however, is highly varied across subsectors and organizations. (The revenue by subsector analysis below is limited to those organizations registered in Dane County and for which the IRS has both a subsector code and annual revenue listed.[17]
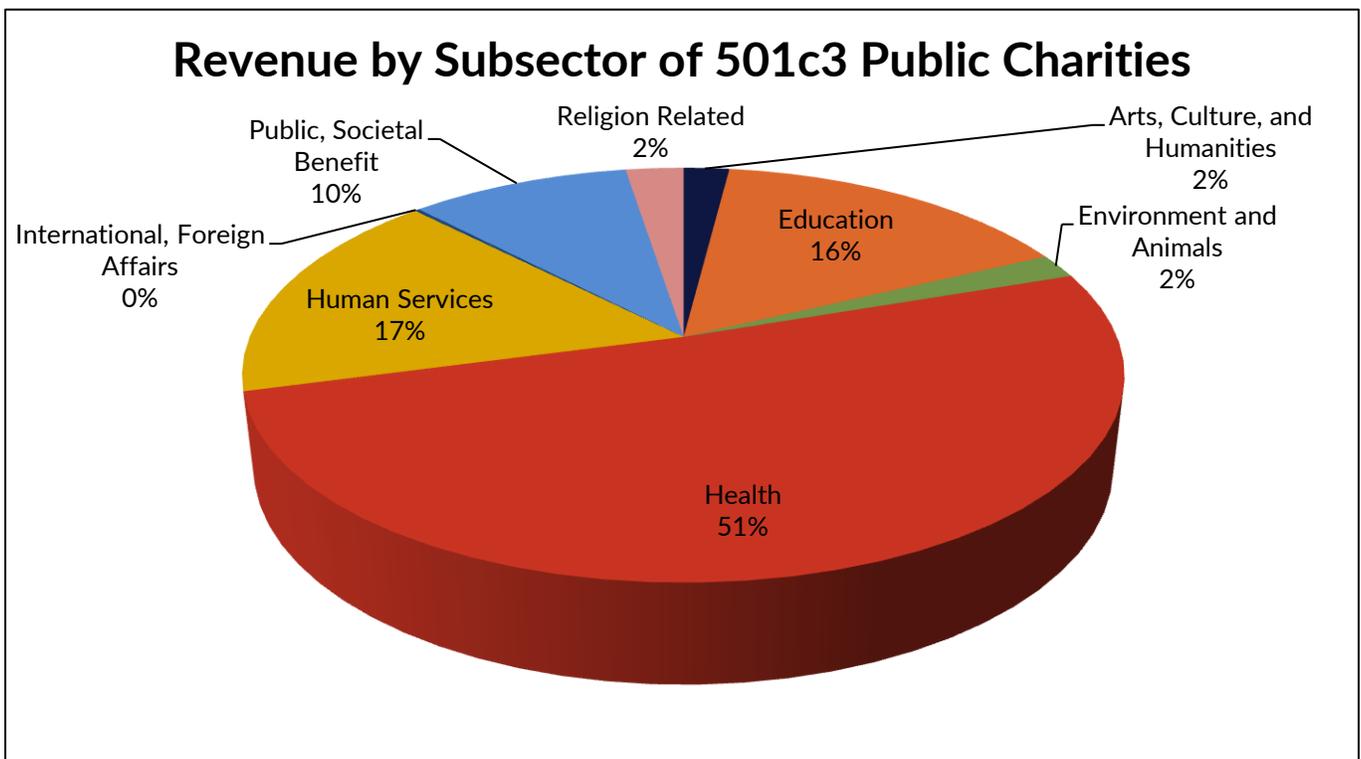
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[15] McKeever, Brice. "The Nonprofit Sector in Brief 2015: Public Charities, Giving, and Volunteering." October 29th, 2015. https://www.urban.org/research/publication/nonprofit-sector-brief-2015-public-charities-giving-and-volunteering.

[16] According to U.S. Department of Commerce's Bureau of Economic Analysis, the Gross Domestic Product (GDP) of the Madison Metropolitan area in 2016 was $47 billion dollars. "Regional Data." Bureau of Economic Analysis. https://www.bea.gov/iTable/iTable.cfm?reqid=70&step=1&isuri=1&acrdn=3#reqid=70&step=1&isuri=1. The Bureau of Economic Analysis does not provide specific data for counties but only for metropolitan areas, which are defined by the Office of Management and Budget. The Madison Metropolitan Area is defined as Columbia, Dane, Green, and Iowa counties. No specific data on the contributions of nonprofits to the GDP in the region is available, thus the rough estimate is provided here.
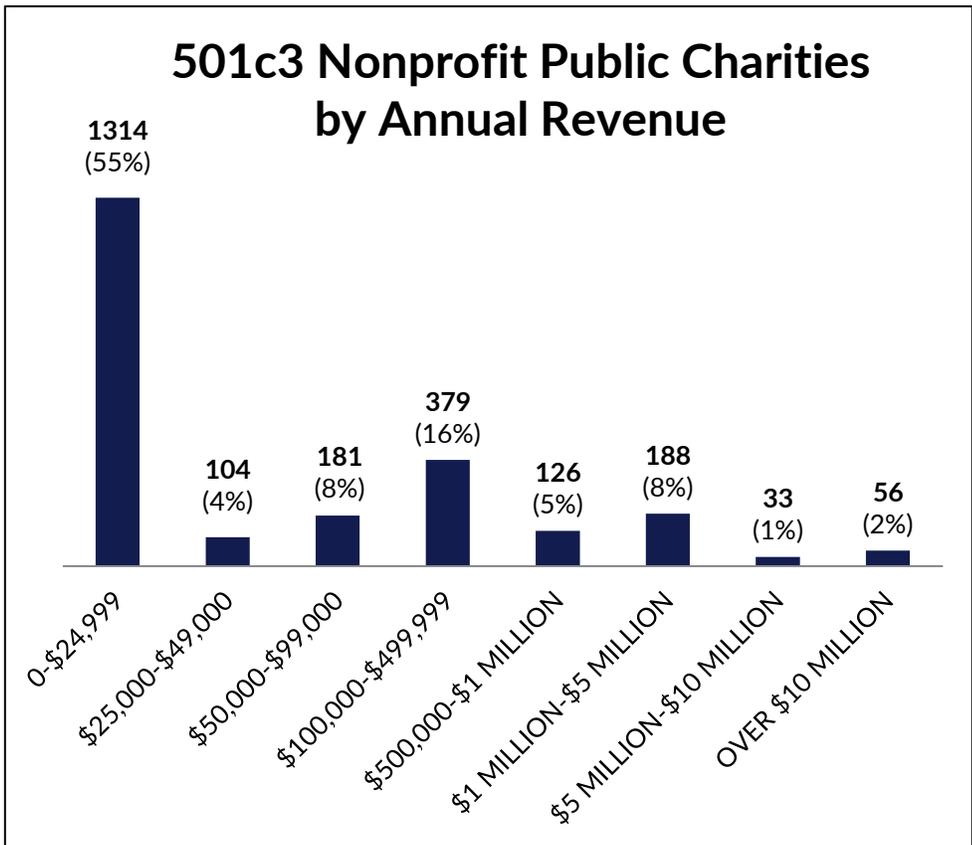
[17] Nonprofit organizations that conduct work or raise revenue in Dane County but are registered elsewhere are not included in this analysis.

There are 1,909 of these organizations, out of 2,815 total, representing $4.7 billion, out of the total $5.2 billion).

Arts, culture, and humanities organizations, for instance, comprise 2% of the sectors revenue. In contrast, health care nonprofits comprise roughly half, similar to the percentage at the national level.[18] (It's important to emphasize that health care organizations are often complex. They can cross the boundaries between non-profit, for-profit, and governmental organizations, and they can be headquartered in one part of the country but offer services and raise money in other parts. Thus, the revenue data for health care nonprofits provided here does not capture the full picture of health care in Dane County, but merely organizations specifically registered as nonprofits here).

Revenue by Subsector of 501c3 Public Charities

Subsector	Percentage
Religion Related	2%
Arts, Culture, and Humanities	2%
Education	16%
Environment and Animals	2%
Health	51%
Human Services	17%
International, Foreign Affairs	0%
Public, Societal Benefit	10%

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[18] For national data, see LeRoux and Feeney, 2014: 21.

501c3 Nonprofit Public Charities by Annual Revenue

1314 (55%) — 0-$24,999

104 (4%) — $25,000-$49,000

181 (8%) — $50,000-$99,000

379 (16%) — $100,000-$499,999

126 (5%) — $500,000-$1 MILLION

188 (8%) — $1 MILLION-$5 MILLION

33 (1%) — $5 MILLION-$10 MILLION

56 (2%) — OVER $10 MILLION

Furthermore, the majority of nonprofits in Dane County (55%) operate on small budgets, with annual revenues of less than $25,000.[19] Much of the sector's revenue, however, is generated by a small percentage of organizations. The 56 nonprofits with over $10 million in annual revenue represent over $4.3 billion (83%) of the total sector revenue.

CONCLUSION

Dane County is home to a substantial nonprofit sector, as indicated by the preponderance of organizations relative to earlier decades and compared to other communities, as well as the considerable annual revenue generated as a whole. This report is not intended to be an exhaustive analysis nor to provide strong evaluative claims about the sector, but rather to offer an introductory set of signposts for navigating this complex nonprofit landscape.

Further research is needed to understand on a deeper level the capabilities and assets of organizations and the challenges they face in addressing the needs of our community and its individual residents. Moreover, focused inquiry into each subsector will illuminate

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[19] Some of the organizations included in the IRS data do not have accompanying financial data. Thus, the annual revenue statistics included in the associated chart are based on the data provided by 2,381 organizations (out of the total of 2,815).

how nonprofits are working (or not) with each other, government agencies, for-profit companies, and individual citizens on specific issues.

The hope is that this report will spur additional research questions and inform further discussion about the health, sustainability, effectiveness, and possible future of the nonprofit sector and our community.

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United States Census Bureau. https://www.census.gov/. Accessed January 29, 2018.

APPENDIX I: IRS 501C TAX-EXEMPT STATUS CATEGORIES[20]

SECTION OF TAX CODE	DESCRIPTION OF CATEGORIES	SCOPE OF ACTIVITIES	TAX-DEDUCTIBLE CONTRIBUTIONS ALLOWABLE	DANE COUNTY EXAMPLES
501(c)(1)	Corporations Organized under Act of Congress (including Federal Credit Unions)	Instrumentalities of the United States	Yes, if made for exclusively public purposes	Health Insurance Risk Sharing Plan Authority
501(c)(2)	Title Holding Corporation For Exempt Organization	Holding title to property of an exempt organization	No	Wisconsin Education Association, Tau Kappa Epsilon Fraternity
501(c)(3)	Public Charities and Private Foundations	Charitable (see page 2)	Yes, generally	River Food Pantry, Literacy Network, Fund for Wisconsin Scholars
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees	Promotion of community welfare; charitable, educational, or recreational	No, generally	Madison Rotary Club, Sun Prairie Volunteer Fire Department Company, Federation of State Conservation Voter Leagues
501(c)(5)	Labor, Agricultural, and Horticultural Organizations	Educational or instructive, the purpose being to improve conditions of work, and to improve products or efficiency	No	Laborers Union 464, Wisconsin Soybean Marketing Board
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, etc.	Improvement of business conditions of one or more lines of business	No	World Council of Credit Unions, National Resume Writers Association, Wisconsin Milk Marketing Board
501(c)(7)	Social and Recreational Clubs	Pleasure, recreation, social activities	No	Blackhawk Country Club, Gamma Phi Beta Sorority, Madison Packer Backers
501(c)(8)	Fraternal Beneficiary Societies and Associations	Lodge providing for payment of life, sickness, accident or other benefits to members	Yes, if for certain Sec. 501(c)(3) purposes	Knights of Columbus, National Mutual Benefit, Sons of Norway

[20] Adapted from IRS "Publication 557: Tax Exempt Status for Your Organization." Internal Revenue Service. Revised January 2017. https://www.irs.gov/pub/irs-pdf/p557.pdf.

501(c)(9)	Voluntary Employees Beneficiary Associations	Providing for payment of life, sickness, accident, or other benefits to members	No	WEA Insurance Corporation, Madison Area Construction Employees Trust
501(c)(10)	Domestic Fraternal Societies and Associations	Lodge devoting its net earnings to charitable, fraternal, and other specified purposes. No life, sickness, or accident benefits to members	Yes, if for certain Sec. 501(c)(3) purposes	Zor Shriners, Royal Order of Jesters
501(c)(11)	Teachers' Retirement Fund Associations	Teachers' association for payment of retirement benefits	No	None
501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, etc.	Activities of a mutually beneficial nature similar to those implied by the description of class of organization	No	None
501(c)(13)	Cemetery Companies	Burials and incidental activities	Yes, generally	Middleton Cemetery Association
501(c)(14)	State-Chartered Credit Unions, Mutual Reserve Funds	Loans to members	No	Heritage Credit Union
501(c)(15)	Mutual Insurance Companies or Associations	Providing insurance to members substantially at cost	No	Berry & Roxbury Mutual Insurance Company
501(c)(16)	Cooperative Organizations to Finance Crop Operations	Financing crop operations in conjunction with activities of a marketing or purchasing association	No	None
501(c)(17)	Supplemental Unemployment Benefit Trusts	Provides for payment of supplemental unemployment compensation benefits	No	None
501(c)(18)	Employee Funded Pension Trust (created before June 25, 1959)	Payment of benefits under a pension plan funded by employees	No	None
501(c)(19)	Post or Organization of Past or Present Members of the Armed Forces	Activities implied by nature of organization	No, generally	Veterans of Foreign Wars, American Legion, Stoughton Area Veterans Memorial Park
501(c)(21)	Black Lung Benefit Trusts	Funded by coal mine operators to satisfy their liability for disability or death due to black lung diseases	No	None

501(c)(22)	Withdrawal Liability Payment Fund	To provide funds to meet the liability of employers withdrawing from a multi-employer pension fund	No	None
501(c)(23)	Veterans' Organization (created before 1880)	To provide insurance and other benefits to veterans	No, generally	None
501(c)(25)	Title Holding Corporations or Trusts with Multiple Parent Corporations	Holding title and paying over income from property to 35 or fewer parents or beneficiaries	No	None
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals	Provides health care coverage to high-risk individuals	No	None
501(c)(27)	State-Sponsored Workers' Compensation Reinsurance Organization	Reimburses members for losses under workers' compensation acts	No	None
501(c)(28)	National Railroad Retirement Investment Trust	Manages and invests the assets of the Railroad Retirement Account	No	None
501(c)(29)	CO-OP health insurance issuers	A qualified health insurance issuer which has received a loan or grant under the CO-OP program	No	None