

## 20 IRS-Approved Revenue Sources

Here is a summary of Part VIII (page 9) of the Form 990 with examples:

990 Form	Type of Revenue Stream	Examples
Line 1a	Federated Campaigns	UNCF (formerly the United Negro College Fund), United Way (employee donations), National Urban League, Combined Federal Campaign, Combined Health Appeal
Line 1b	Membership Contributions A	See Lines 2a-f
Line 1c	Fundraising Events	5K or 10K runs, art shows, auctions, bake sales, car washes, carnivals, casino nights, concerts, dances, dinner parties, film festivals, golf tournaments, holiday or special event galas, Instagram contests, marathon sponsorships, pancake breakfasts, races, silent auctions, spelling bees, talent shows, tournaments, walk-a-thons, winter clothing drives, yard sales, etc.
Line 1d	Contributed By Related Organizations	According to the IRS, "related organizations" are organizations that stand in a parent/subsidiary relationship, brother/sister relationship, ... or supporting/supported organization relationship."
Line 1e	Government Grants	Government grants are often competitive (funded based on merits), formula (predetermined), continuation (renewal) or pass-through grants (passed from the federal through a state agency). They can be granted by Federal, State, County, City agencies.
Line 1f	Other Contributions, Gifts, Grants	foundation grants, corporate grants and sponsorships, civic organizations, cause marketing, online fundraising like Giving Tuesday
Line 1g	Noncash Contributions	archeological artifacts, art, boats and planes, books and publications, clothing and household goods, cars and other vehicles, drugs and medical supplies, food inventory, historical artifacts, intellectual property, qualified conservation contribution, real estate (residential and commercial), securities, scientific specimens, taxidermy

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Lines 2a-2f	Program Service	advertising & publications; concerts or other performing arts events; conferences, conventions or seminars; educational services; magazine; museum; retreats; student activities; summits; tuition
	Program-Related Investments	Examples are scholarship loans and low-interest loans to charitable organizations, indigents, or victims of a disaster. Rental income from an exempt function is another example of program-related investment income.
	Unrelated Trade or Business Activities	social club that charges for use of tennis courts and golf course
	Sales of Inventory Items	hospitals and colleges/universities
	Government Reimbursement	Medicare and Medicaid payments
	Fee for Service & Sponsorship	microfinance organizations, consulting, or tech support; disabilities or youth organizations providing work opportunities in landscape, cafes, printing, or other business; membership organizations, museums, and clinics; consulting, counseling, employment training, etc.
	Fees and Contracts - Government	medical clinic providing vaccinations, disabled individual job training
	Membership Dues B	subscriptions to publications, newsletters, free or reduced-rate admissions, use of facilities, discounts on articles or services that members can buy
Line 3	Investment Income	endowments, planned giving (i.e., bequests, annuities)
Line 4	Investment of Bond Proceeds	endowments, planned giving (bequests,annuities)
Line 5	Royalties	licensing ongoing use of its property to others (patents and trademarks)
Line 6a-d	Rent	rental income from investment property
Line 7	Sales of Assets (not inventory)	donated vehicle or computer hardware

Lines 8a-c	Established Net of Fundraising Events	donors receive keychain with organization's logo: Total Donations - Expenses = Net Gain
Lines 9a-c	Gaming	raffles, lotteries,bingo
Lines 10a-c	Sales of Assets (inventory)	assets purchased and inventoried by nonprofit
	Unrelated Business Income	not mission-specific: rent income from personal property