

**COMPARATIVE ANALYSIS Case Study (2013) State Associations of Nonprofits**

<b>Revenue Type (Only Related or Exempt Function Revenue Included)</b>					
<b>State Association of Nonprofits</b>	<b>Conference Revenue</b>	<b>Consulting</b>	<b>Product/Service Fees</b>	<b>Membership</b>	<b>Government Grants</b>
Nonprofit Resource Board of Alabama	\$112,282	\$0	\$0	\$137,066	\$0
Alaska - The Foraker Group	\$0	\$0	\$1,804,044	\$0	\$499,367
Alliance of Arizona Nonprofits	\$298,256	\$0	\$0	\$97,592	\$0
Arkansas Coalition for Excellence	\$0	\$0	\$0	\$45,977	\$90,731
California Association of Nonprofits	\$0	\$0	\$3,663	\$383,196	\$0
Colorado Nonprofit Association	\$98,234	\$0	\$0	\$483,369	\$87,124
Delaware Alliance for Nonprofit Advancement	\$0	\$0	\$31,198	\$53,113	\$0
Nonprofit Center of Northeast Florida	\$0	\$0	\$0	\$202,333	\$0
Georgia Center for Nonprofits	\$114,773	\$492,511	\$0	\$295,364	\$0
Hawaii Alliance of Nonprofit Organizations	\$22,000	\$27,166	\$0	\$59,570	\$122,387
Idaho Nonprofit Center	\$0	\$0	\$0	\$52,085	\$0
Illinois - Donors Forum	\$0	\$26,118	\$33,563	\$1,267,255	\$31,147
Kansas - Mainstream	\$0	\$96,198	\$0	\$23,931	\$2,596
Louisiana Association of Nonprofit Organizations	\$0	\$0	\$26,475	\$154,532	\$0
Maine Association of Nonprofits	\$29,966	\$0	\$10,973	\$212,249	\$79,084
Maryland Association of Nonprofit Organizations	\$0	\$0	\$582,797	\$623,939	\$0
Massachusetts Nonprofit Network	\$46,506	\$0	\$0	\$64,982	\$0
Michigan Nonprofit Association	\$0	\$0	\$754,599	\$369,012	\$1,610,881
Minnesota Council of Nonprofits	\$249,862	\$33,108	\$0	\$597,176	\$0
Mississippi Center for Nonprofits	\$16,515	\$12,325	\$0	\$59,451	\$186,582
Montana Nonprofit Association	\$49,866	\$0	\$0	\$115,481	\$0
Nebraska/Iowa - Nonprofit Association of the Midlands	\$0	\$0	\$127,990	\$76,248	\$0
New Hampshire Center for Nonprofits	\$0	\$0	\$0	\$204,195	\$82,809

New Jersey - Center for Nonprofit Corporations	\$63,275	\$0	\$12,600	\$83,846	\$104,126
Nonprofit Coordinating Committee of New York	\$0	\$0	\$0	\$644,731	\$0
New York Council of Nonprofits	\$0	\$0	\$180,290	\$229,330	\$1,132,719
North Carolina Center for Nonprofit Organizations	\$0	\$0	\$144,310	\$420,215	\$0
Ohio Association of Nonprofit Organizations	\$35,233	\$0	\$25,649	\$93,228	\$0
Oklahoma Center for Nonprofits	\$0	\$192,647	\$0	\$141,198	\$0
Nonprofit Association of Oregon	\$0	\$0	\$734,374	\$75,752	\$0
Pennsylvania Association of Nonprofit Organizations	\$73,418	\$0	\$0	\$212,610	\$0
South Carolina Association of Nonprofit Organizations	\$222,238	\$0	\$0	\$130,690	\$0
Tennessee - Alliance for Nonprofit Excellence	\$0	\$0	\$0	\$59,864	\$55,831
Texas Association of Nonprofit Organizations	\$0	\$0	\$0	\$104,302	\$0
Washington Nonprofits	\$0	\$0	\$0	\$4,130	\$0
Washington DC Center for Nonprofit Advancement	\$75,656	\$0	\$0	\$409,362	\$0
<b>Total</b>	<b>\$1,508,080</b>	<b>\$880,073</b>	<b>\$4,472,525</b>	<b>\$8,187,374</b>	<b>\$4,085,384</b>
<b>Mean</b>	<b>\$41,891</b>	<b>\$24,446</b>	<b>\$124,237</b>	<b>\$227,427</b>	<b>\$113,483</b>
<b>Mean Excluding \$0's</b>	<b>\$100,539</b>	<b>\$125,725</b>	<b>\$319,466</b>	<b>\$233,925</b>	<b>\$314,260</b>

**990-EZ:**

North Dakota  
Utah  
Wyoming (PF)  
Wisconsin

**No 990 or No Board:**

Connecticut    South Dakota    Rhode Island  
Indiana        Vermont        South Dakota  
Kentucky       Virginia        Vermont  
Missouri       West Virginia    Virginia  
New Mexico    Missouri       West Virginia  
Rhode Island   New Mexico

## Checklist for Identifying Comparable Nonprofits

### IRS Publication 78 Files & Classification Systems

#### Use IRS Publication 78 Files

Every single nonprofit in the U.S. is listed in the [IRS Publication 78 files](#), a state-by-state listing of exempt organizations. Just [locate your state](#) and download an ASCII Text File (Zip) or Excel file.

Records contain the following data fields (Excel file columns A-AF) (explained in the [Instructional Booklet](#)):

Employer Identification Number (EIN) (A)	Primary Name (B)
"In Care of" Name, if present (C)	Address of the Organization (D-G)
Group Exemption Number (H)	Subsection Code (I)
Affiliation Code (J)	Classification Codes (K)
Ruling Date (L)	Deductibility Code (M)
Foundation Code (N)	Activity Codes (O)
Organization Code (P)	Exempt Org. Status Code (New) (Q)
Advanced Ruling Expiration Date <sup>®</sup>	Tax Period (S)
Asset Code (T)	Income Code (U)
Filing Requirement Code (V)	Accounting Period (Y)
Asset Amount (Z)	Income Amount (AA)
National Taxonomy of Exempt Entities (NTEE) Code (AE)	Form 990 Revenue Amount (AC)
Sort Name Line (Secondary Name Line), if present (AF)	

#### Use IRS Classification System

To identify comparable nonprofits and those in a specific segment of the nonprofit sector (like arts, education, environment), search the [IRS Publication 78 files](#) by IRS classification code(s):

##### *Prior To January 1995*

If the agency received tax-exempt status prior to January 1995, the IRS used a system comprised of classification codes and activity codes. Check columns M and O of the Excel versions of the [IRS Publication 78 files](#). See [Instructional Booklet](#), pages 8-16.

##### *Starting January 1995*

In January 1995, the IRS started using a four digit code to classify an exempt organization in terms of its primary exempt activity. The new system is called the National Taxonomy of Exempt Entities (NTEE) Classification System. Check column AE of the Excel versions of the [IRS Publication 78 files](#). See [Instructional Booklet](#), pages 16-28). For more information on NTEE, visit <http://nccs.urban.org/classification/NTEE.cfm>.