

TABLE 4

Self-Reported as State Incorporation, IRS Registered and IRS Status Verification, Grouped by Organizations Incorporated prior to 1990 (“Old”), between 1990 to 2003 (“Middle”), after 2003 (“Young”), and “Resurrected.”

		Self-Reported as IN Incorporation			Self-Reported as IRS Registered			Organizations with Confirmed EIN	
		Yes	No	Not Sure	Yes	No	Not Sure	Yes	No
"Old"	(N=25)	23	1	1	9	7	9	4	21
"Middle"	(N=25)	23	2	0	6	16	3	5	20
"Young"	(N=25)	19	1	5	16	8	1	12	13
"Resurrected"	(N=25)	17	2	6	9	12	4	6	19
Total	(N=100)	82	6	12	40	43	17	27	73

FIGURE 1

Conceptual Map of State Incorporation and IRS Tax-Exempt Status

		State Incorporated	
		YES	NO
IRS Registered	YES	Cell 1 “Bright Matter”	Cell 3 “Light Grey Matter” Statutory reason Inactive incorporation status Strategic choice
	NO	Cell 2 “Dark Grey Matter” Statutory/strategic choice Technical reason Compliance reasons	Cell 4 “Dark Matter”

FIGURE 2

Distribution of Indiana Nonprofit Universe in 2005 and Percent Change since 2001

		State Incorporated	
		YES	NO
IRS Registered	YES	Cell 1 “Bright Matter” 16,986 (+36%)	Cell 3 “Light Grey Matter” 13,161 (– 34%)
	NO	Cell 2 “Dark Grey Matter” 16,819 (–1%)	Cell 4 “Dark Matter” 4,099 (– 12%)