

GSPIA/Economics Library Guide to Finding Information on

NONPROFITS

A nonprofit is a group, organization, institution, or corporation formed to provide goods and/or services for a charitable, educational, religious, literary, or scientific purpose. The assets of a nonprofit are usually donated by companies, foundations, or individuals who do not expect to be repaid. These contributions are tax-deductible. If a nonprofit organization meets the requirements of the Internal Revenue Service's Code, section 501(c)(3), it can obtain tax-exempt status, and does not pay federal or state income taxes.

Finding Financial Reports and Statistics

Nonprofit organizations with 501(c)(3) status are required to file financial statements (*Form 990, Return of Organizations Exempt from Income Tax*) with the IRS. The 990 form includes financial statements and background information on the nonprofit. Salaries of the key employees (i.e. director, head, officers...) are included in these reports. These reports are not as detailed as corporate annual reports or 10K reports. Some states require nonprofits to report information on their fundraising activities and write an annual report. Newspaper articles are an additional source of information about nonprofits.

Nonprofits are required to provide public access to their financial records during normal business hours. All information found on the 990 Form is available from either the nonprofit or the IRS. Most 990 Forms are also available on the web from *The Foundation Center* (www.foundationcenter.org), *The Guide Star National Database of Nonprofit Organizations* (www.guidestar.org), or by searching *Google* (use 990 and the name of the nonprofit).

GuideStar's National Database of Nonprofit Organizations requires free registration. The database provides information on the missions, programs and finances of more than 1.7 million IRS recognized charities, nonprofit organizations, and private foundations.

PITTCAT Searching

Some useful subject headings for locating resources in PITTCAT are:

Nonprofit organizations
Charities
Fund raising
Human services
Public administration
Public welfare

For information pertaining to finances or management add the subheadings – Finance or – Management to the headings above:

Nonprofit organizations --Finance
Nonprofit organizations – Management

If you do not wish to use these subject headings, try a **keyword** search. After finding a relevant record, select the detailed view and check to see which subject headings were used for that record, then perform a search using the appropriate subject heading. In some cases there may not be a subject heading that precisely matches the concept or topic being researched (such as NAFTA). In this case, a **keyword search** may be better. Remember that you can always consult a librarian for help constructing your search.

For additional information on searching PITTCAT consult the PITTCAT or advanced keyword searching handouts displayed near PITTCAT terminals. Help is also available in PITTCAT.

Database Searching

There are numerous databases with relevant information on nonprofits. Some of the better ones include: Academic Search Premier, Business Source Premier, Digital Dissertations, Expanded Academic ASAP, JSTOR, Military and Government Collection, PAIS, Social Service Abstracts, Sociological Abstracts (Socio File), Academic Lexis-Nexis and National Newspapers.

The Pittsburgh Foundation Center

The Pittsburgh Foundation Center, sponsored by The Carnegie Library, is the single best source of non-profit funding information in Pittsburgh. The Center located downtown at 612 Smithfield Street, offers reference assistance on-site or by phone (412-281-7143), fax (412-454-7001), mail or email (foundation@carnegielibrary.org). It also offers workshops covering topics such as Basic Proposal Writing, Fundraising 101, Grant Seeking Basics, Computer Resources for Nonprofits, and Media Relations. Access to databases containing the latest information on foundations and grants is also available there.

Web Resources

***The Foundation Center* (www.foundationcenter.org)**

The Foundation Center has several reference guides and resource lists available on their website (i.e. *Reference Guide for Researchers* and *Topical Resource Lists*). These guides provide links to electronic resources and websites, along with recommended books and articles to consult. This site also provides an "Online Librarian" feature that allows you to submit questions pertaining to foundations, philanthropy, and fundraising research. To access the *Reference Guides* or *Topical Resource Lists* or "Online Librarian" features click "Get Started," then click "Get Answers." The "Gain Knowledge" tab also provides access to numerous nonprofit reports, research studies, statistics and trends.

***Guide Star National Database of Nonprofit Organizations* (www.guidestar.org)**

Using GuideStar database requires a free registration. The database is a great source of financial information on nonprofits, it also provides information on programs of more than 1.7 million IRS recognized American charities, nonprofit organizations, and private foundations. Edu@GuideStar offers academic researchers, instructors, and their students complete access to GuideStar Premium, which contains more detailed information on the entries, additional search features, and the most in depth reports.

***Capaciteria* (www.capaciteria.org)**

Sponsored by The Carnegie Foundation, this web resource created by Jonathan Peizer, the CIO of the Open Society Institute, is a peer rated resources collection of over 1,000 online nonprofit information sources. The site also features a discussion forum to post or answer questions.

***Idealist* (www.Idealist.org)**

Sponsored by Action Without Borders, this global clearinghouse of nonprofit and volunteering resources offers a directory of over 10,000 volunteer opportunities, websites, links, and other resources. Idealist contains links to more than 26,000 organizations in over 150 countries. Their Nonprofit FAQ includes information grouped by categories: Organization, Management, Resources, Development and Regulation. The Resources section includes Listservs, Periodicals, and Terminology.

***Internet Nonprofit Center* (www.Idealist.org)**

The Internet Nonprofit Center has been absorbed into Idealist. The Center, found under Idealist's Resource tab include Resources Centers focused on Careers, Community Action, Idealist on Campus – for University students, Kids & Teens, Nonprofit FAQ, Nonprofit Human Resources, Tools for Organizations, Tools for Teachers, Tools for Webmasters, and one for Volunteers.

***USA Government for Nonprofits* (www.usa.gov/Business/Nonprofit.shtml)**

Good one stop source for official US government information. It includes links to the IRS and tax information, disaster resources, publications focused on management, operations, and funding, like the Catalog of Federal Domestic Assistance, and Writing a Grant Proposal.

Library Resources – Dictionaries, Guides & Handbooks

The Desktop Guide for Nonprofit Directors, Officers, and Advisors: Avoiding Trouble While Doing Good

HD62.6 S557 2006

(Siegel – with CD-Rom)

GSPIA/Economics - Reference

Written by Jack B. Siegel, an attorney and a CPA, this guide addresses key decision making topics such as the differences between public charities and private foundations, fundraising, employment practices, lobbying, political activity, internal controls, fraud prevention, and financial matters including the IRS Form 990 and GAO audit standards.

A Dictionary of Nonprofit Terms & Concepts

HD2769.15 S63 2006

(Smith, Stebbins, & Dover)

GSPIA/Economics - Reference

Written by David Horton Smith, Robert A. Stebbins, and Michael A. Dover, this alphabetical dictionary includes an introduction which groups concepts into 10 clusters of meaningful sets. It also provides a 68-page bibliography of readings relevant to nonprofits.

The Facts on File Dictionary of Nonprofit Organization Management (Ott & Shafritz)

HD62.6 O88 1986

GSPIA/Economics - Reference

By J. Steven Ott and Jay Shafritz this work arranged alphabetically provides brief definitions, diagrams and charts of key terminology.

Financial and Accounting Guide for Not for Profit Organizations

[Electronic Resource – Ebrary Online Book]

Ebrary Online Book: Check Pittcat for link.

(Gross, McCarthy, and Shelmon)

(seventh edition, 2005)

Written by three CPAs, Malvern J. Gross, John H. McCarthy, and Nancy E. Shelmon, this ebook guide is useful for the financial side of nonprofits.

The New Nonprofit Almanac & Desk Reference; The Essential Facts and Figures for Managers, Researchers, and Volunteers (Independent Sector & The Urban Institute)

HD2769.2 U6D55 2002

GSPIA/Economics - Reference

This book, which is the sixth in a series of periodic statistical digests, has two parts. Part One defines the size and scope of the independent sector and compares it with the other major sectors of the economy, namely, the business and government sectors. Part Two presents detailed financial information on reporting 501(c)(3) organizations, or public charities, that file IRS Form 990. Information from the **Guide-Star NCCS National Nonprofit Database** on over 224,000 reporting charities is summarized and analyzed by the *National Center for Charitable Statistics at the Urban Institute* using tables that present data by states and regional groupings and also by type of organization, including the 10 largest nonprofits in each category.

The Nonprofit Almanac, 2008

HD2769.2 U6D55 2008

(The Urban Institute)

GSPIA/Economics - Reference

This comprehensive almanac is among the most detailed statistical data sources on the nonprofit sector. Chapters are devoted to their finances and to trends in wage and employment, private giving, volunteering and public charities. Most tables compare nonprofit data from 1995, 2000, and 2005. Information provided is a combination of official data and knowledgeable analysis by the Urban Institute since employment data of nonprofits is difficult to compile. Individual states control access to their data and often do not permit it to be used in national estimates. Researchers must estimate the number of nonprofits in many categories because the North American Classification System lacks a designation for nonprofit organizations.

The Nonprofit Handbook: Management

HD62.6 N662 2001 (third edition)

(Connors)

GSPIA/Economics - Reference

This handbook is designed to provide background information on management techniques, procedures, and leadership roles. Part of the *Wiley Nonprofit Law, Finance, and Management Series*. (Check Pittcat for other titles in the series – example: title = wiley nonprofit ...)

Nonprofit Manager's Resource Directory

Z7164 T87L36 2002 (second edition)

(Landskroner)

GSPIA/Economics - Reference

Extremely comprehensive, CD-Roms included. Written by Ronald A. Landskroner this directory includes annotated lists of thousands of product and service providers, support and advocacy organizations, publications and Internet sites

Nonprofit Membership Toolkit
HD62.6 R63 2003

(Robinson)
GSPIA/Economics - Reference

Ellis M.M. Robinson's toolkit focuses on how to increase membership and get the members fully contributing. Full of worksheets and sample letters, Robinson's book shows how to create, manage and sustain a dynamic membership program.

Nonprofit Public Policy Research Organizations: A Sourcebook on Think Tanks in Government
Z7164 .A2H65 1993

(Hollings)
GSPIA/Economics - Reference

Although a bit dated, Robert L. Hollings sourcebook is both a *directory of "think tanks"* and a bibliography of books and journal articles covering such aspects as the historical development of think tanks, their role in public policy making, and their influence on public policy.

The Pennsylvania Nonprofit Handbook: Everything You Need to Know to Start and Run Your Nonprofit Organizations
Association of Nonprofit Organizations)
KFP211 G76 2002 (sixth edition)

(Grobman/PANO – Pennsylvania)
GSPIA/Economics - Reference

Gary M Grobman's handbook written for PANO, is a step by step guide to starting a nonprofit in Pennsylvania. The book is also valuable for non-Pennsylvanians since it is a wealth of information and includes lists of *who to contact and* examples including sample by-laws.

650 Essential Nonprofit Law Questions Answered (Hopkins)
KF1388 Z9H667 2005

GSPIA/Economics - Reference

Bruce R. Hopkins envisioned this as a quick reference guide, capturing the basics of the law. The book is divided into 19 chapters covering everything from general operations to very detailed information on conflict of interest, liability, board of directors, tax-exemptions, charities, political activities, foundations, fund-raising, audits.

Need Help?

Contact:
Lois Kepes, Reference Librarian, GSPIA/Economics Library
412-648-7575

Or send a question to Ask-A-Librarian: <http://www.library.pitt.edu/reference/>

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