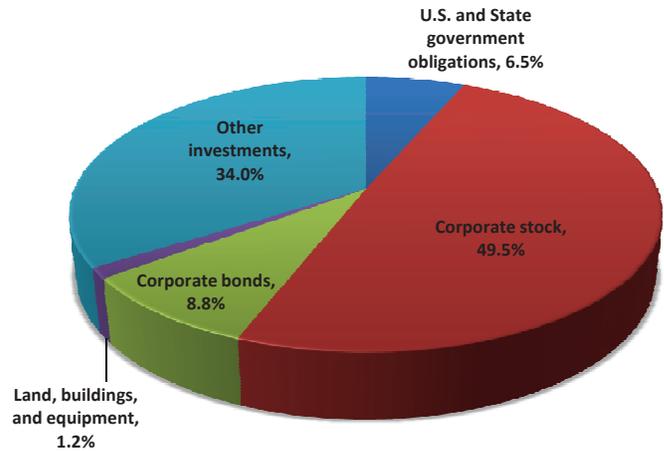




Statistics of Income

Investment Holdings of Split-Interest Trusts, Filing Year 2009



Split-Interest Trusts

Split-interest trusts make distributions to both charitable and noncharitable beneficiaries, while providing tax benefits to their donor. All split-interest trusts must annually file Form 5227, *Split-Interest Trust Information Return*, to report financial activity including asset holdings, income, and distributions. This return is not used to calculate tax liability. Based on the method and timing of distributions, split-interest trusts are divided into four categories: charitable remainder annuity trusts, charitable remainder unitrusts, charitable lead trusts, and pooled income funds.

Highlights of the Data

- In 2009, some 122,535 Split-Interest Trust Information Returns (Form 5227) were filed. Charitable remainder trusts comprised 93.4 percent of the population. Charitable lead trusts and pooled income funds made up 5.4 and 1.2 percent of 2009 filings, respectively.
- In total, split-interest trust filers reported \$12.3 billion in gross income and \$115.0 billion in end-of-year assets.
- Trustees reported more approximately \$2.5 billion in charitable distributions and \$735.0 million in noncharitable distributions. Charities related to public or societal benefit received the most distributions, \$1.1 billion.
- Split-interest trusts received more than \$4.5 billion in asset contributions throughout the year. More than \$1.2 billion were donations of stock.

Products

Many products based on the annual studies are available to the public:

- Annual articles published in the SOI Bulletin are available to print.
- Annual statistical tables contain detailed information on income and deductions, assets and liabilities, and distributions of split-interest trusts.
- For information about selected terms and concepts, a description of the data sources and limitations and links to recent revisions of Form 5227, please visit the Split-Interest Trust Metadata page.

Charitable Distributions by Split-Interest Trusts, by Charity Type, Filing Year 2009

Charity Type	Amount of Distributions (in thousands)
Total	2,539,548
Public, societal benefit	1,148,195
Education	569,391
Health	292,580
Human services	180,844
Religion related	166,934
Arts, culture, and humanities	91,644
Other	44,484
Environment, animals	42,191
International, foreign affairs	3,188
Mutual membership benefit organizations	96