

Figure L
Population, Sample, and Sampling Rates, by Type of Split-Interest Trust and Size of End-of-Year Book Value of Total Assets, Filing Year 2010

Type of trust, item	All	Reported end-of-year book value of total assets [1]		
		Less than \$1 million	\$1 million under \$10 million	\$10 million or more
	(1)	(2)	(3)	(4)
Charitable remainder annuity trusts:				
Population [2]	15,896	14,400	1,435	61
Sample	1,509	885	563	61
Sampling rate (percentage)	9.5	6.1	39.2	100.0
Charitable remainder unitrusts:				
Population [2]	95,381	82,485	12,124	772
Sample	8,863	4,085	4,006	772
Sampling rate (percentage)	9.3	5.0	33.0	100.0
Charitable lead trusts:				
Population [2]	6,600	4,351	1,954	295
Sample	1,025	228	502	295
Sampling rate (percentage)	15.5	5.2	25.7	100.0
Pooled income funds:				
Population [2]	1,422	1,207	189	26
Sample	247	123	98	26
Sampling rate (percentage)	17.4	10.2	51.9	100.0

[1] This is the value the tax preparer reported on Form 5227, Part IV, line 50, column (b). "Less than \$1 million" includes returns that did not report end-of-year book value of total assets from the balance sheet, or that reported the amount as zero.

[2] These population totals include returns that were rejected during the editing process. Returns could be rejected if they were not one of the four types of trusts included in the study or if no money amounts were reported. As a result, these totals may not match totals presented elsewhere in the article.