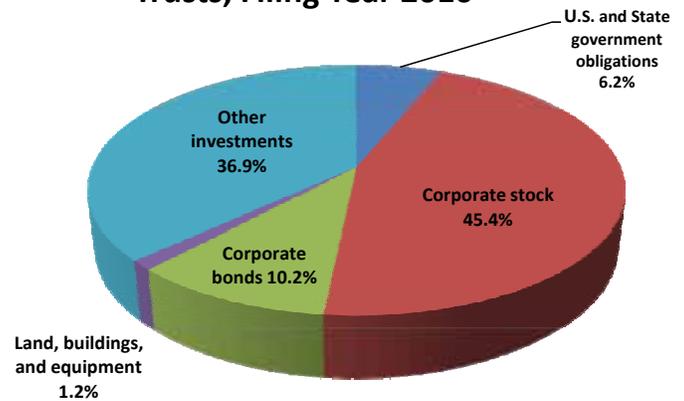




Statistics of Income

Investment Holdings of Split-Interest Trusts, Filing Year 2010



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 2010, some 118,787 Split-Interest Trust Information Returns (Form 5227) were filed. Charitable remainder trusts comprised 93.2 percent of the population. Charitable lead trusts and pooled income funds made up 5.6 and 1.2 percent of 2010 filings, respectively.
- In total, split-interest trust filers reported \$8.0 billion in gross income and \$121.2 billion in end-of-year assets.
- Trustees of split-interest trusts reported approximately \$3.0 billion in charitable distributions and \$4.8 billion in noncharitable distributions. Charities related to public or societal benefit received the most distributions, \$1.3 billion.
- Split-interest trusts received more than \$4.7 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	
Charity type	Amount
Total	2,983,691
Public, societal benefit	1,295,608
Education	815,151
Health	221,625
Human services	169,774
Religion related	145,615
Environment, animals	125,282
Arts, culture, and humanities	105,711
Other	90,904
International, foreign affairs	13,958
Mutual membership benefit organizations	64