

Figure M
Coefficients of Variation for Selected Items, by Type of Split-Interest Trust and Size of End-of-Year Book Value of Total Assets, Filing Year 2011

Type of trust, Item	All	Size of end-of-year book value of total assets		
		Under \$500,000 [1]	\$500,000 under \$3 million	\$3 million or more
	(1)	(2)	(3)	(4)
Charitable remainder annuity trusts:				
Number of returns	1.09	1.73	5.62	5.63
Total ordinary income	2.98	6.66	6.08	4.44
Total capital gains	9.91	23.44	13.03	13.46
Total capital losses	9.88	17.75	17.39	18.58
Total nontaxable income	8.16	19.93	12.57	13.10
End-of-year total assets (book value) [6]	1.90	3.95	4.26	3.47
End-of-year total liabilities (book value) [7]	14.75	24.37	31.66	11.23
Charitable remainder unitrusts:				
Number of returns	0.18	0.73	2.04	1.91
Total ordinary income	1.10	2.79	4.04	0.96
Total capital gains	2.80	7.41	6.07	3.47
Total capital losses	1.05	10.19	5.62	0.99
Total nontaxable income	4.79	24.02	5.78	4.48
End-of-year total assets (book value)	0.47	1.49	1.47	0.69
End-of-year total assets (fair market value) [2]	0.53	1.87	1.60	0.70
End-of-year total liabilities (book value)	4.71	10.41	10.14	5.70
Charitable lead trusts:				
Number of returns	0.51	4.71	5.01	3.62
Total ordinary income	2.38	20.02	7.00	2.57
Total capital gains	5.08	24.53	14.95	5.73
Total capital losses	6.15	23.48	15.36	5.44
Total nontaxable income	10.44	57.20	17.92	11.33
End-of-year total assets (book value)	0.86	9.37	3.73	1.21
End-of-year total liabilities (book value)	10.85	37.88	23.46	12.73
Pooled income funds:				
Number of returns	0.72	3.21	13.70	12.57
Total ordinary income	3.50	11.52	10.61	4.68
Total capital gains	12.46	32.31	17.89	18.91
Total capital losses	6.87	41.35	25.16	4.27
Total nontaxable income	62.20	94.44	70.79	N/A
End-of-year total assets (book value)	3.24	9.75	9.35	4.68
End-of-year total liabilities (book value)	1.08	39.19	41.28	0.05

N/A denotes a coefficient of variation that could not be calculated due to a lack of information.

[1] Includes returns that did not report end-of-year book value of total assets (Form 5227, Part IV, line 50, column (b)) from the balance sheet, or that reported the amount as zero. Often, these zero amounts are explained by trusts filing a final return.

[2] For charitable remainder unitrusts, taken from an estimated end-of-year fair market value.