

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 2011

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]	15,137	13,764	1,304	69
Sample	1,419	860	490	69
Sampling rate (percentage)	9.4	6.2	37.6	100.0
Charitable remainder unitrusts:				
Population [2]	95,151	82,484	11,937	730
Sample	8,805	4,091	3,984	730
Sampling rate (percentage)	9.3	5.0	33.4	100.0
Charitable lead trusts:				
Population [2]	6,578	4,286	1,982	310
Sample	1,036	224	502	310
Sampling rate (percentage)	15.7	5.2	25.3	100.0
Pooled income funds:				
Population [2]	1,412	1,207	182	23
Sample	227	114	90	23
Sampling rate (percentage)	16.1	9.4	49.5	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.