

*American Nonprofit Statistic
Analysis Newsletter*

*CRUT (Charitable Remainder
Unitrust) (ANSA11)*

June 9, 2014

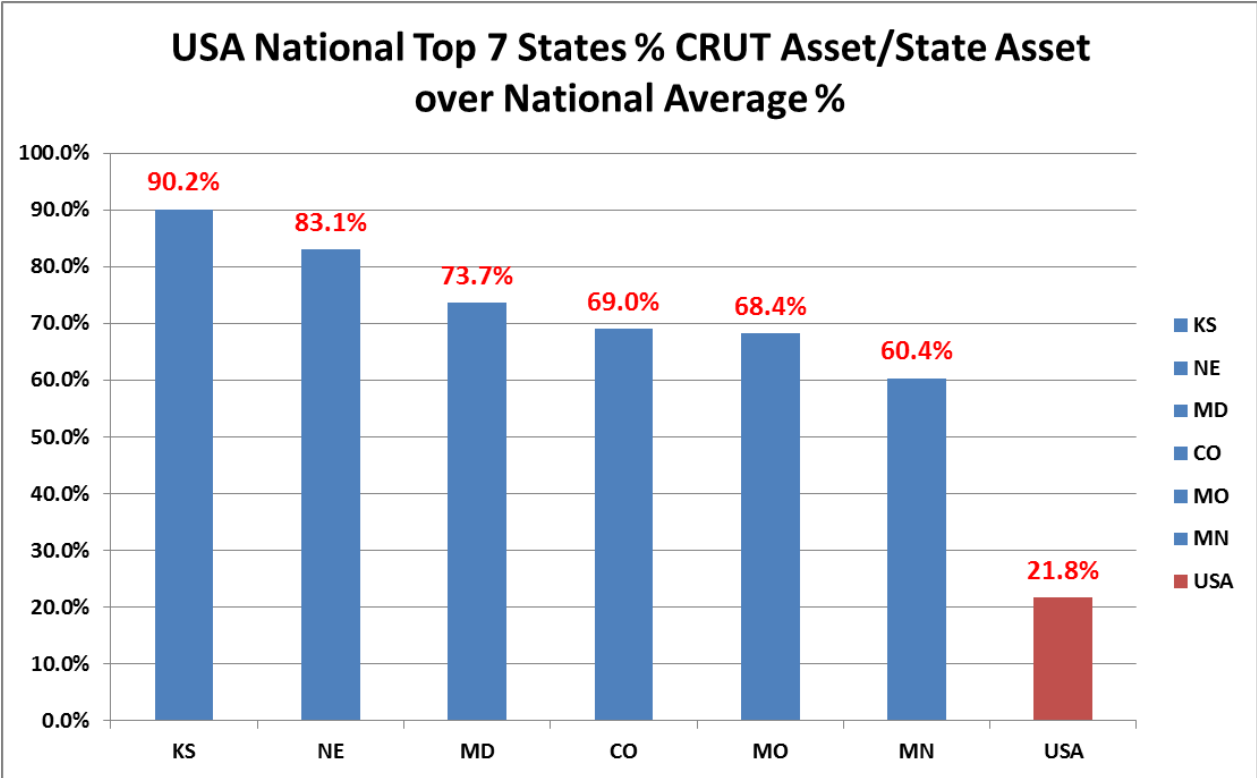
Prepared by David Yoo

Mission: *This newsletter is free and open to share nonprofit information with the nonprofit workers and nonprofit researchers who are engaged in the nonprofit projects for industry, community, university and government.*

1) USA National Nonprofit EO CRUT Asset Summary
Sorted by % CRUT Asset Over State Asset
as of June 9, 2014

Rank	ST	% CRUT Asset Over State Asset	CRUT Asset	State Asset	EO CNT
Rank 1	KS	90.20%	\$274,504,629,210	\$304,388,878,221	415
Rank 2	NE	83.10%	\$192,332,441,474	\$231,415,894,179	308
Rank 3	MD	73.70%	\$313,909,362,593	\$426,207,501,848	563
Rank 4	CO	69.00%	\$160,439,470,424	\$232,358,924,952	684
Rank 5	MO	68.40%	\$202,990,681,725	\$296,892,414,671	1,281
Rank 6	MN	60.40%	\$269,513,119,174	\$446,223,154,515	936
Rank 7	US A	21.80%	\$1,780,736,224,037	\$8,186,011,806,600	40,602
Rank 8	WA	18.90%	\$106,656,026,535	\$564,817,120,702	868
Rank 9	CA	14.30%	\$237,382,486,341	\$1,663,809,310,324	4,094
Rank 10	NV	3.30%	\$643,202,628	\$19,324,939,434	221
Rank 11	UT	2.80%	\$569,333,376	\$20,526,496,026	847
Rank 12	DE	1.40%	\$341,025,600	\$23,636,563,430	531
Rank 13	NJ	1.20%	\$1,482,955,575	\$118,659,490,055	1,331
Rank 14	SC	1.20%	\$415,208,576	\$35,816,868,983	475
Rank 15	FL	1.10%	\$1,897,561,172	\$171,273,885,133	2,309
Rank 16	AZ	1.10%	\$562,690,890	\$52,702,351,698	772
Rank 17	SD	1.00%	\$131,659,427	\$13,849,207,447	163
Rank 18	NC	0.90%	\$1,178,862,304	\$125,340,916,761	2,144
Rank 19	MT	0.80%	\$99,324,745	\$12,214,399,823	213
Rank 20	MS	0.80%	\$161,329,030	\$19,986,500,021	140
Rank 21	NM	0.70%	\$113,352,223	\$15,219,640,418	201
Rank 22	IL	0.70%	\$2,013,924,157	\$271,022,166,139	1,834
Rank 23	RI	0.70%	\$215,178,168	\$30,853,811,291	310
Rank 24	ID	0.70%	\$80,747,142	\$11,584,486,925	171
Rank 25	MA	0.50%	\$1,530,385,460	\$287,260,036,991	2,468
Rank 26	AR	0.50%	\$116,322,296	\$22,267,569,341	264
Rank 27	PA	0.50%	\$1,387,270,498	\$272,330,727,195	2,488
Rank 28	NY	0.50%	\$2,401,805,027	\$471,957,804,589	1,780
Rank 29	VA	0.50%	\$756,367,879	\$149,071,175,494	918
Rank 30	OK	0.50%	\$213,499,333	\$43,155,545,254	309
Rank 31	WY	0.50%	\$51,966,055	\$10,679,776,932	79
Rank 32	IN	0.50%	\$484,755,993	\$102,457,840,775	1,280
Rank 33	GA	0.50%	\$569,445,019	\$120,790,788,757	925
Rank 34	VT	0.50%	\$55,364,144	\$11,745,040,434	135

Rank 35	TX	0.50%	\$1,375,618,240	\$295,223,732,699	1,643
Rank 36	ME	0.50%	\$95,084,045	\$21,045,508,198	261
Rank 37	OR	0.40%	\$456,618,435	\$102,378,045,121	958
Rank 38	TN	0.40%	\$340,768,126	\$77,047,812,070	547
Rank 39	NH	0.40%	\$127,273,066	\$29,851,384,946	211
Rank 40	KY	0.40%	\$178,553,624	\$42,666,164,180	271
Rank 41	MI	0.40%	\$893,100,709	\$216,410,778,598	1,335
Rank 42	AL	0.40%	\$159,556,837	\$39,615,531,390	288
Rank 43	OH	0.40%	\$730,339,021	\$184,906,262,886	1,590
Rank 44	HI	0.40%	\$89,090,134	\$22,790,888,715	114
Rank 45	CT	0.40%	\$398,328,988	\$107,630,708,303	509
Rank 46	ND	0.40%	\$51,638,710	\$14,321,603,076	133
Rank 47	IA	0.30%	\$148,846,002	\$42,719,728,046	295
Rank 48	WI	0.30%	\$271,441,429	\$82,306,072,960	609
Rank 49	WV	0.30%	\$41,743,331	\$13,595,323,630	94
Rank 50	LA	0.10%	\$68,952,781	\$56,797,243,113	119
Rank 51	DC	0.10%	\$75,794,587	\$84,270,680,521	124
Rank 52	AK	0.10%	\$9,998,543	\$11,392,065,657	21
Rank 53	xx	0.00%	\$21,723,236	\$141,201,043,733	23



2) USA National Nonprofit EO CRUT Asset Summary

Sorted by Total CRUT Asset Amount

as of June 9, 2014

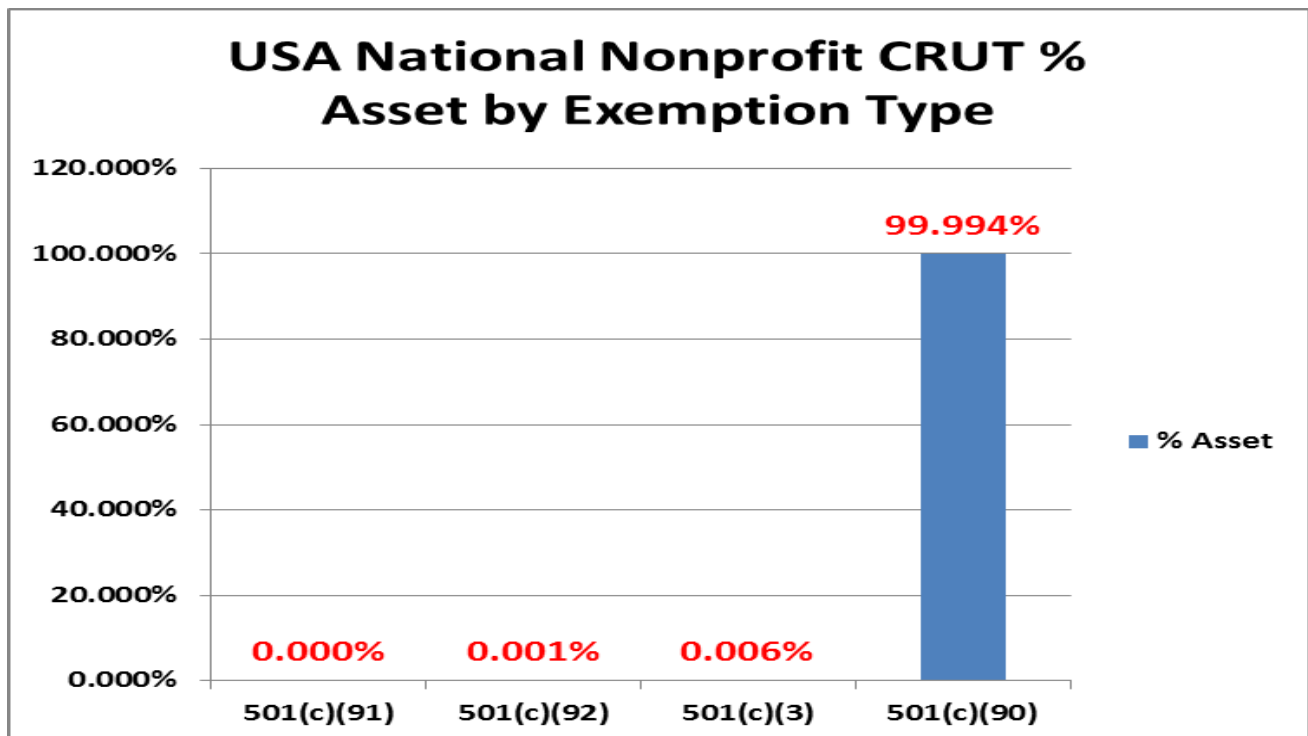
Rank	State	CRUT Asset	State Asset	% CRUT Asset Over State Asset	EO CNT
	USA	\$1,780,736,224,037	\$8,186,011,806,600	21.80%	40,602
Rank 1	MD	\$313,909,362,593	\$426,207,501,848	73.70%	563
Rank 2	KS	\$274,504,629,210	\$304,388,878,221	90.20%	415
Rank 3	MN	\$269,513,119,174	\$446,223,154,515	60.40%	936
Rank 4	CA	\$237,382,486,341	\$1,663,809,310,324	14.30%	4,094
Rank 5	MO	\$202,990,681,725	\$296,892,414,671	68.40%	1,281
Rank 6	NE	\$192,332,441,474	\$231,415,894,179	83.10%	308
Rank 7	CO	\$160,439,470,424	\$232,358,924,952	69.00%	684
Rank 8	WA	\$106,656,026,535	\$564,817,120,702	18.90%	868
Rank 9	NY	\$2,401,805,027	\$471,957,804,589	0.50%	1,780
Rank 10	IL	\$2,013,924,157	\$271,022,166,139	0.70%	1,834
Rank 11	FL	\$1,897,561,172	\$171,273,885,133	1.10%	2,309
Rank 12	MA	\$1,530,385,460	\$287,260,036,991	0.50%	2,468
Rank 13	NJ	\$1,482,955,575	\$118,659,490,055	1.20%	1,331
Rank 14	PA	\$1,387,270,498	\$272,330,727,195	0.50%	2,488
Rank 15	TX	\$1,375,618,240	\$295,223,732,699	0.50%	1,643
Rank 16	NC	\$1,178,862,304	\$125,340,916,761	0.90%	2,144
Rank 17	MI	\$893,100,709	\$216,410,778,598	0.40%	1,335
Rank 18	VA	\$756,367,879	\$149,071,175,494	0.50%	918
Rank 19	OH	\$730,339,021	\$184,906,262,886	0.40%	1,590
Rank 20	NV	\$643,202,628	\$19,324,939,434	3.30%	221
Rank 21	GA	\$569,445,019	\$120,790,788,757	0.50%	925

Rank 22	UT	\$569,333,376	\$20,526,496,026	2.80%	847
Rank 23	AZ	\$562,690,890	\$52,702,351,698	1.10%	772
Rank 24	IN	\$484,755,993	\$102,457,840,775	0.50%	1,280
Rank 25	OR	\$456,618,435	\$102,378,045,121	0.40%	958
Rank 26	SC	\$415,208,576	\$35,816,868,983	1.20%	475
Rank 27	CT	\$398,328,988	\$107,630,708,303	0.40%	509
Rank 28	DE	\$341,025,600	\$23,636,563,430	1.40%	531
Rank 29	TN	\$340,768,126	\$77,047,812,070	0.40%	547
Rank 30	WI	\$271,441,429	\$82,306,072,960	0.30%	609
Rank 31	RI	\$215,178,168	\$30,853,811,291	0.70%	310
Rank 32	OK	\$213,499,333	\$43,155,545,254	0.50%	309
Rank 33	KY	\$178,553,624	\$42,666,164,180	0.40%	271
Rank 34	MS	\$161,329,030	\$19,986,500,021	0.80%	140
Rank 35	AL	\$159,556,837	\$39,615,531,390	0.40%	288
Rank 36	IA	\$148,846,002	\$42,719,728,046	0.30%	295
Rank 37	SD	\$131,659,427	\$13,849,207,447	1.00%	163
Rank 38	NH	\$127,273,066	\$29,851,384,946	0.40%	211
Rank 39	AR	\$116,322,296	\$22,267,569,341	0.50%	264
Rank 40	NM	\$113,352,223	\$15,219,640,418	0.70%	201
Rank 41	MT	\$99,324,745	\$12,214,399,823	0.80%	213
Rank 42	ME	\$95,084,045	\$21,045,508,198	0.50%	261
Rank 43	HI	\$89,090,134	\$22,790,888,715	0.40%	114
Rank 44	ID	\$80,747,142	\$11,584,486,925	0.70%	171
Rank 45	DC	\$75,794,587	\$84,270,680,521	0.10%	124
Rank 46	LA	\$68,952,781	\$56,797,243,113	0.10%	119
Rank 47	VT	\$55,364,144	\$11,745,040,434	0.50%	135
Rank 48	WY	\$51,966,055	\$10,679,776,932	0.50%	79

Rank 49	ND	\$51,638,710	\$14,321,603,076	0.40%	133
Rank 50	WV	\$41,743,331	\$13,595,323,630	0.30%	94
Rank 51	xx	\$21,723,236	\$141,201,043,733	0.00%	23
Rank 52	AK	\$9,998,543	\$11,392,065,657	0.10%	21

3) USA National Nonprofit EO CRUT Asset Summary by Exemption Type as of June 9, 2014

Exemption Type	Asset Amount	% Asset
501(c)(91)	\$2,669,077	0.000%
501(c)(92)	\$12,054,964	0.001%
501(c)(3)	\$99,165,536	0.006%
501(c)(90)	\$1,780,622,334,460	99.994%
Total	\$1,780,736,224,037	100.000%



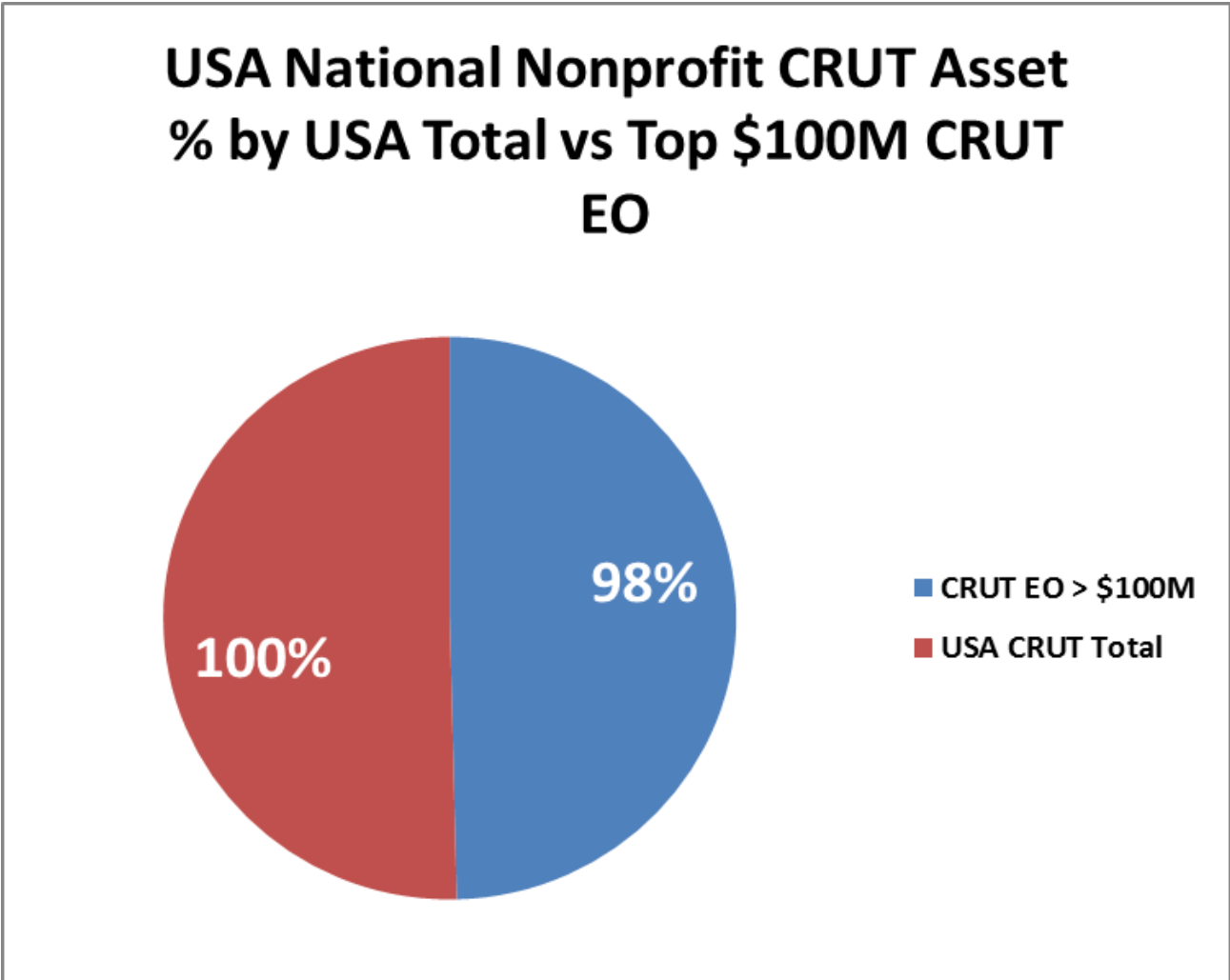
4) USA National Nonprofit EO CRUT Asset Summary for Top Nonprofit CRUT EO of Greater than 100M or More in Asset as of June 9, 2014

Rank	NAME	CITY	ST	ASSET_AMT
Rank 1	D HUNT AND JOAN HENDRICKSON CHARITABLE REMAINDER UNITRUST	FREDERICK	MD	\$313,564,308,655
Rank 2	LEAH BELLE NEIL CHARITABLE REMAINDER UNITRUST	OVERLAND PARK	KS	\$274,275,293,130
Rank 3	ROBERT J WOLF AND BARBARA WOLF CHARITABLE REMAINDER UNITRUST	JORDAN	MN	\$269,142,269,142
Rank 4	BECKY PASCHALL CHARITABLE REMAINDER UNITRUST	FRESNO	CA	\$227,973,212,170
Rank 5	RAYMOND JENSEN CHARITABLE REMAINDER UNITRUST	SAINT LOUIS	MO	\$202,508,203,050
Rank 6	MCCALL CHARITABLE REMAINDER UNITRUST 03-26-98	OMAHA	NE	\$191,901,208,904
Rank 7	LARRY W MUILENBURG CHARITABLE REMAINDER UNITRUST	LITTLETON	CO	\$159,858,159,860
Rank 8	HELEN LOGAN-SCHNEIDER CHARITABLE REMAINDER UNITRUST 225	WALLA WALLA	WA	\$105,911,113,750
Rank 9	STEVEN GOMPERTZ CHARITABLE REMAINDER UNITRUST 12142006	ARCATA	CA	\$4,524,430,303
Rank 10	HILTON CHARITABLE REMAINDER UNITRUST DTD 050889	AGOURA HILLS	CA	\$731,910,451
Rank 11	1994 DMZ-RZ FAMILY CHARITABLE REMAINDER UNITRUST	WOODCLIFF LAKE	NJ	\$430,130,757
Rank 12	REFLEB CHARITABLE REMAINDER UNITRUST	NEW YORK	NY	\$202,474,026
Rank 13	FROST FAMILY CHARITABLE REMAINDER UNITRUST	MIAMI	FL	\$199,454,680
Rank 14	WADHWANI 2010 CHARITABLE REMAINDER UNITRUST	LOS ALTOS	CA	\$198,402,664
Rank 15	FRANK BATTEN CHARITABLE REMAINDER UNITRUST-2008	NORFOLK	VA	\$194,952,914
Rank 16	JANICE G DAVIDSON CHARITABLE REMAINDER UNITRUST 033095	INCLINE VLG	NV	\$183,455,558
Rank 17	ROBERT M DAVIDSON CHARITABLE REMAINDER UNITRUST 033095	INCLINE VLG	NV	\$183,284,256
Rank 18	THRIVE CHARITABLE REMAINDER UNITRUST	MENLO PARK	CA	\$150,643,697
Rank 19	MORTIMER B ZUCKERMAN CHARITABLE REMAINDER UNITRUST	NEW YORK	NY	\$148,148,423
Rank 20	LS & ALINE W SKAGGS CHARITABLE REMAINDER UNITRUST 2 22-37339	CHICAGO	IL	\$147,559,606

Rank 21	RICHARD E RAINWATER CHARITABLE REMAINDER UNITRUST NO 2	FORT WORTH	TX	\$133,669,741
Rank 22	NEWBRIDGE CHARITABLE REMAINDER UNITRUST	CLARKSVILLE	VA	\$114,928,218
Rank 23	SCHWAB 1994 CHARITABLE REMAINDER UNITRUST 12141994	SAN FRANCISCO	CA	\$110,009,309
Rank 24	SANTA CATALINA ISLAND CHARITABLE REMAINDER UNITRUST	CHICAGO	IL	\$108,846,594
Rank 25	PATRICK P LEE CHARITABLE REMAINDER UNITRUST	AMHERST	NY	\$108,181,714
Rank 26	FLEX CHARITABLE REMAINDER UNITRUST	PENNINGTON	NJ	\$106,659,568
Rank 27	BROADHEAD CHARITABLE REMAINDER UNITRUST	MERIDIAN	MS	\$104,782,905
Rank 28	GARY P BRINSON 2003 NIM CHARITABLE REMAINDER UNITRUST P14472008	CHICAGO	IL	\$103,221,503
Rank 29	GF&F LLC TEN-YEAR CHARITABLE REMAINDER UNITRUST	CHICAGO	IL	\$102,896,578
			Total	\$1,753,421,812,126

**5) USA National Nonprofit EO CRUT Asset Summary
Top Nonprofit CRUT EO of Greater than 100M or
More in Asset versus USA Total CRUT Asset
of June 9, 2014**

Type	Asset Amount	%
CRUT EO > \$100M	\$1,753,421,812,126	98%
USA CRUT Total	\$1,780,736,224,037	100%



6) Notes

Data: IRS EO Data Posted as of June 9, 2014

Contact: David Yoo (HanaSoul) via email dcyoo@cox.net

Welcome Ideas & Suggestions

Updates: Plan to update data and publish ANSA Newsletter periodically as needed.

USA National CRUT Directory (40,602 Exempt Organizations)

“USA National Nonprofit CRUT (Charitable Remainder Unitrust) Exempt Organization Directory” (40,602 EOs) Available on request (**The directory contains 15 fields; EO Name, EO Tax ID, Contact Name, Address, City, State, ZIP, Exemption Type, Ruling Year, Asset Amount, Income Amount, Revenue Amount, Ruling Year, NTEE Activity Type and NTEE Code**).

Abbreviations:

“**EO**” = Tax Exempt Organization (Nonprofit)

“**CRUT**” = Charitable Remainder Unitrust Nonprofit Exempt Organization

“**XX**” = State Code “International Areas” GU, PR, VI, Canada etc.

Charitable remainder unitrust

A charitable remainder unitrust is an irrevocable trust created under the authority of Internal Revenue Code. This special, irrevocable trust (known as a "CRUT") has two primary characteristics: (1) Once established, the CRUT distributes a fixed percentage of the value of its assets (on an annual or more frequent basis) to a non-charitable beneficiary (which is considered the settlor of the trust); and (2) At the expiration of a specified time (usually the death of the settlor), the remaining balance of the CRUT's assets are distributed to charity. The trustee determines the fair market value of the CRUT's assets at the time of contribution, and thereafter on the applicable valuation date. The fixed annuity percentage must be at least 5% and no more than 50% of the fair market value of the assets in the corpus. The remainder (the amount expected to go to charity) must be at least 10% of the fair market value of the assets contributed to the CRUT. Code Section 664(d)(1) sets the federal income tax requirements for a charitable remainder unitrust.

