

*American Nonprofit Statistic
Analysis Newsletter*

*Nebraska CRUT (Charitable
Remainder Unitrust) (ANSA12)*

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) Nebraska Nonprofit EO CRUT Asset Summary by
+\$1 Million Exempt Organizations in Asset Sorted by
% CRUT Asset Amount over State Total
as of June 9, 2014**

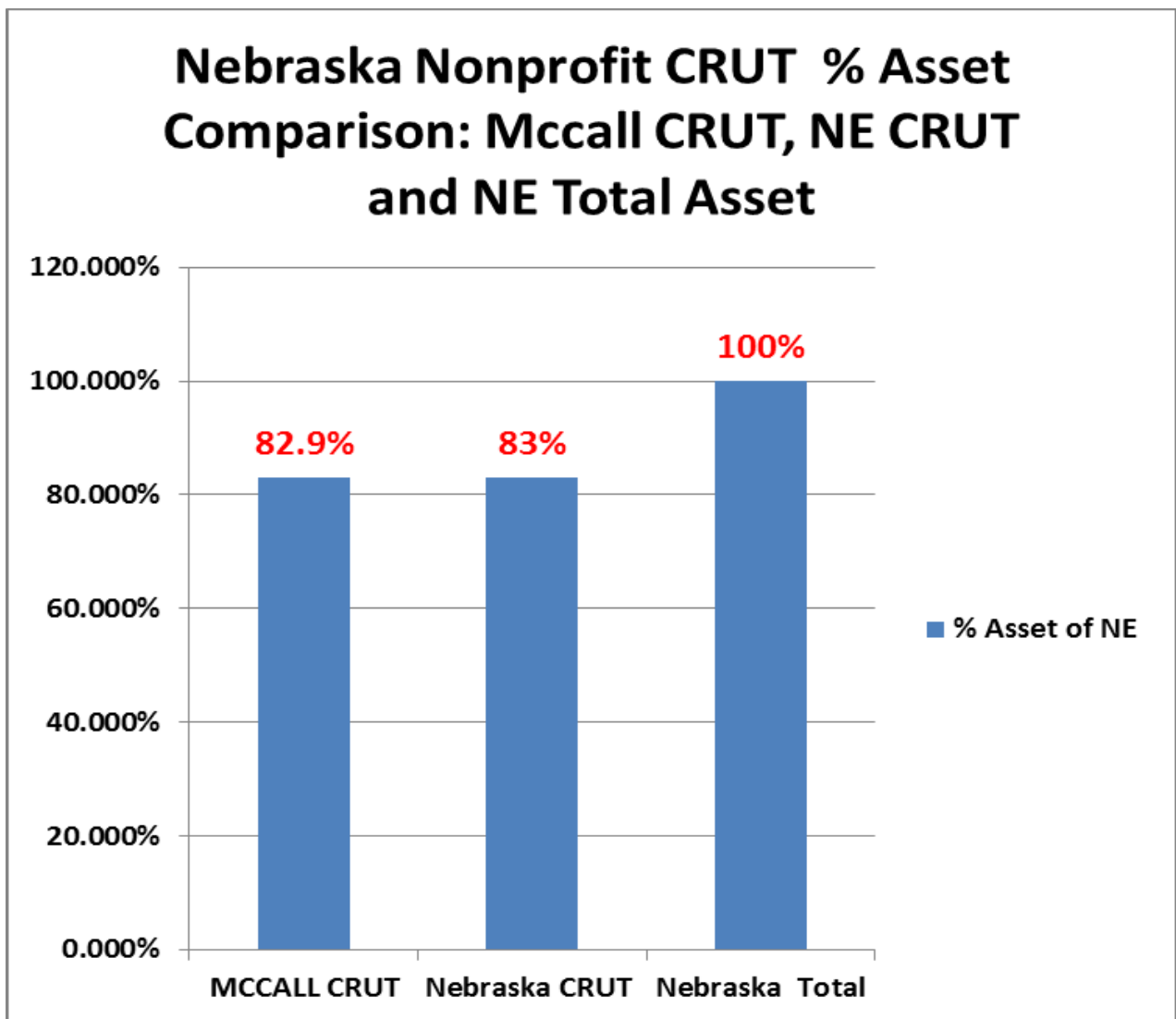
Rank	NAME	CITY	ASSET_AMT	% Asset
Rank 1	MCCALL CHARITABLE REMAINDER UNITRUST 03-26-98	OMAHA	\$191,901,208,904	99.776%
Rank 2	WS CHARITABLE REMAINDER UNITRUST II	OMAHA	\$97,363,627	0.051%
Rank 3	SUZANNE AND WALTER SCOTT JR CHARITABLE REMAINDER UNITRUST	OMAHA	\$92,885,587	0.048%
Rank 4	266 CRUT Eos Less Than \$1 Million		\$58,627,371	0.030%
Rank 5	W DAVID SCOTT CHARITABLE REMAINDER UNITRUST	OMAHA	\$31,952,194	0.017%
Rank 6	AMY L SCOTT-WILLER & VANCE A WILLER CHARITABLE REMAINDER UNITRUST	OMAHA	\$31,948,282	0.017%
Rank 7	SANDRA S AND DAVID PARKER CHARITABLE REMAINDER UNITRUST	OMAHA	\$31,904,063	0.017%
Rank 8	HARLEY & ETHEL URBAIN CHARITABLE REMAINDER UNITRUST	PAPILLION	\$8,568,968	0.004%
Rank 9	JAMES PIGGOTT CHARITABLE REMAINDER UNITRUST FBO JOAN 72653200	OMAHA	\$5,300,471	0.003%
Rank 10	GILTNER FAMILY CHARITABLE REMAINDER UNITRUST	OMAHA	\$5,210,200	0.003%
Rank 11	JHR CHARITABLE REMAINDER UNITRUST	OMAHA	\$4,985,139	0.003%
Rank 12	ELYSIAN FIELDS CHARITABLE REMAINDER UNITRUST	LINCOLN	\$4,052,184	0.002%
Rank 13	ELLIS J MASEK CHARITABLE REMAINDER UNITRUST	LINCOLN	\$3,996,669	0.002%
Rank 14	CHARLES F & MARY C HEIDER CHARITABLE REMAINDER UNITRUST	OMAHA	\$3,600,858	0.002%
Rank 15	GORDON & PATRICIA JOHNSON CHARITABLE REMAINDER UNITRUST	OMAHA	\$3,457,948	0.002%
Rank 16	JAMES & HELEN CATHERINE STUART CHARITABLE REMAINDER UNITRUST	LINCOLN	\$2,893,077	0.002%

Rank 17	GORDON L WATLEY CHARITABLE REMAINDER UNITRUST DTD 7-20- 12	LINCOLN	\$2,856,743	0.001%
Rank 18	JAY JORGENSEN AND JANE JORGENSEN 2010 CHARITABLE REMAINDER UNITRUST	OMAHA	\$2,648,452	0.001%
Rank 19	SUSAN JORGENSEN AND ALICE GILLAROO 2010 CHARITABLE REMAINDER UNITRUST	OMAHA	\$2,581,876	0.001%
Rank 20	RICHARD N DINSMORE CHARITABLE REMAINDER UNITRUST	LINCOLN	\$2,380,154	0.001%
Rank 21	PAUL M AND HELEN M SANDS CHARITABLE REMAINDER UNITRUST	LINCOLN	\$2,315,403	0.001%
Rank 22	ANTHONY R & MARY D SEINA CHARITABLE REMAINDER UNITRUST	OMAHA	\$2,286,449	0.001%
Rank 23	CHARLES M HARPER CHARITABLE REMAINDER UNITRUST 2003	OMAHA	\$2,146,104	0.001%
Rank 24	KOLAR CHARITABLE REMAINDER UNITRUST	AURORA	\$2,041,345	0.001%
Rank 25	LEE D & WILLA D SEEMAN CHARITABLE REMAINDER UNITRUST	OMAHA	\$2,010,447	0.001%
Rank 26	DON AND NANCY BOUC CHARITABLE REMAINDER UNITRUST	LINCOLN	\$1,786,664	0.001%
Rank 27	RICHARD A STERMER CHARITABLE REMAINDER UNITRUST	OMAHA	\$1,654,136	0.001%
Rank 28	SUSAN G JORGENSEN 1998 CHARITABLE REMAINDER UNITRUST 10163508	OMAHA	\$1,646,564	0.001%
Rank 29	BESS B LEGRAND CHARITABLE REMAINDER UNITRUST 20823300	OMAHA	\$1,526,121	0.001%
Rank 30	BARBARA L KISTLER CHARITABLE REMAINDER UNITRUST NUMBER TWO	OMAHA	\$1,482,683	0.001%
Rank 31	BARBARA L KISTLER CHARITABLE REMAINDER UNITRUST NUMBER ONE	OMAHA	\$1,476,451	0.001%
Rank 32	MATHEW W & RITA J FLEISCHER CHARITABLE REMAINDER UNITRUST	COLUMBUS	\$1,435,190	0.001%
Rank 33	C PORTER & P THOMSON CHARITABLE REMAINDER UNITRUST 05-26-99	OMAHA	\$1,385,643	0.001%
Rank 34	KATHRYN L DIESTERHAUPT CHARITABLE REMAINDER	OMAHA	\$1,259,425	0.001%

	UNITRUST			
Rank 35	THEODORE M SELDIN CHARITABLE REMAINDER UNITRUST	OMAHA	\$1,161,294	0.001%
Rank 36	RANDALL STORY BANCSHARES INC CHARITABLE REMAINDER UNITRUST	OMAHA	\$1,091,655	0.001%
Rank 37	LEO B MURPHY CHARITABLE REMAINDER UNITRUST FBO	OMAHA	\$1,080,784	0.001%
Rank 38	ROBERT M ALLEN CHARITABLE REMAINDER UNITRUST	AURORA	\$1,077,292	0.001%
Rank 39	DENNIS & DIANA WALKER CHARITABLE REMAINDER UNITRUST	OMAHA	\$1,068,658	0.001%
Rank 40	SCOTT D & KATHERINE HAWKINS SEEMAN CHARITABLE REMAINDER UNITRUST	OMAHA	\$1,053,729	0.001%
Rank 41	FRANK J & SHIRLEY WHITAKER SIBERT CHARITABLE REMAINDER UNITRUST	BRUNING	\$1,029,835	0.001%
Rank 42	FLORENCE S WITTMUSS CHARITABLE REMAINDER UNITRUST NO 1	OMAHA	\$1,002,159	0.001%
Rank 43	FLORENCE S WITTMUSS IRRV CHARITABLE REMAINDER UNITRUST TWO	OMAHA	\$1,000,676	0.001%
		NE Total	\$192,332,441,474	100%

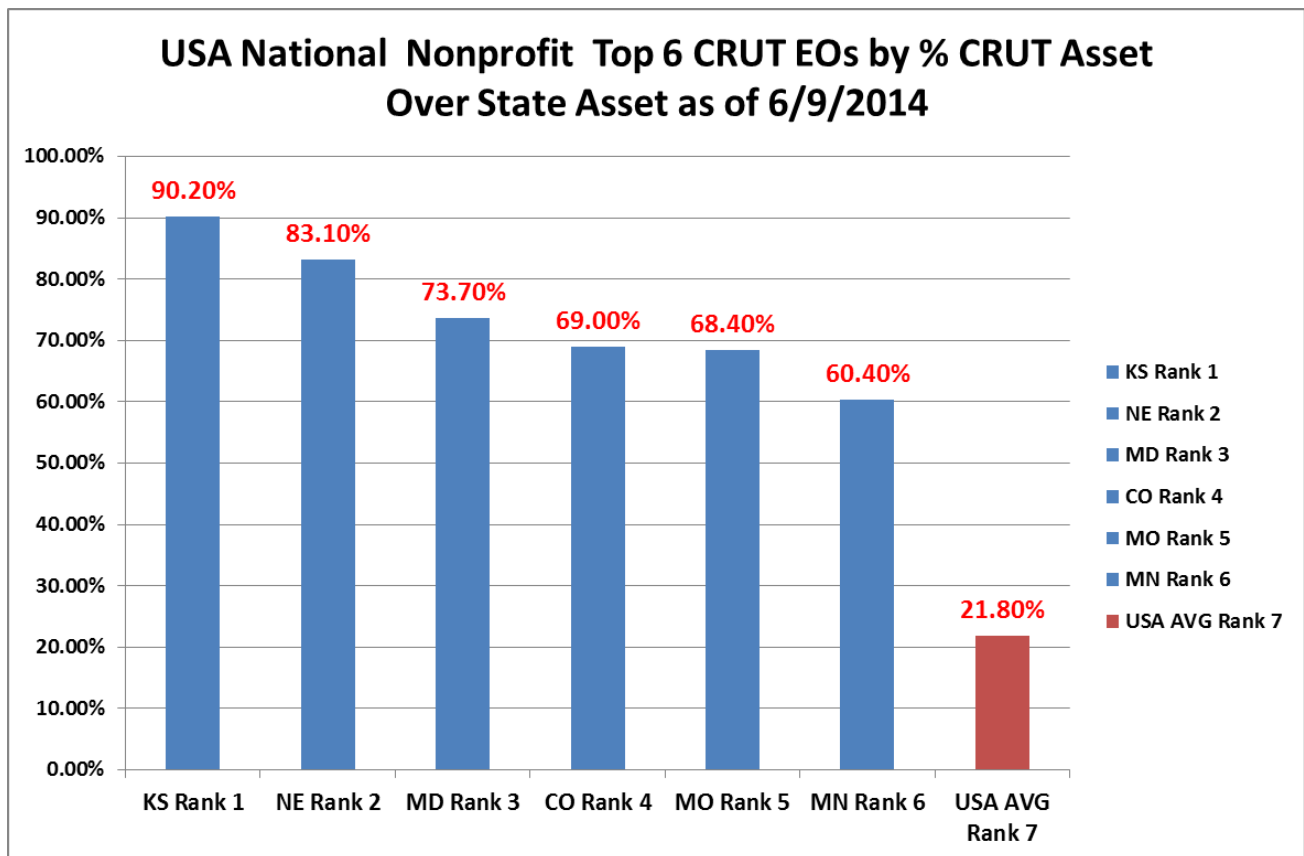
2) Nebraska Nonprofit EO CRUT Asset Summary Mccall CRUT, NE CRUT, and Nebraska Total Asset Comparison of June 9, 2014

Areas	Asset Amount	% Asset of NE
MCCALL CRUT	\$191,901,208,904	82.925%
Nebraska CRUT	\$192,332,441,474	83.111%
Nebraska Total	231,415,894,179.00	100.000%



3) USA National Nonprofit Top 6 EO CRUT Asset Summary by % CRUT Asset Over State Asset as of June 9, 2014

Rank	State	% 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	USA	21.80%	\$1,780,736,224,037	\$8,186,011,806,600	40,602



4) Notes

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

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Welcome Ideas & Suggestions

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

USA National CRUT EO Directory (40,602 Exempt Organizations as 6/9/2014)

“Nebraska Nonprofit CRUT (Charitable Remainder Unitrust) Exempt Organization Directory”

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 (CRUT)

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.

