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Form **5227**

### Split-Interest Trust Information Return

OMB No. 1545-0196

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service (77)

▶ See separate instructions.

Full name of trust		<b>A</b> Employer identification number
Name of trustee		<b>B</b> Type of Entity (1) <input type="checkbox"/> Charitable lead trust (2) <input type="checkbox"/> Charitable remainder annuity trust described in section 664(d)(1) (3) <input type="checkbox"/> Charitable remainder unitrust described in section 664(d)(2) (4) <input type="checkbox"/> Pooled income fund described in section 642(c)(5) (5) <input type="checkbox"/> Other—Attach explanation
Number, street, and room or suite no. (If a P.O. box, see page 3 of the instructions.)		
City, state, and ZIP code		
<b>C</b> Fair market value (FMV) of assets at end of tax year	<b>D</b> Gross Income	<b>F</b> Date the trust was created
<b>E</b> Check applicable boxes (see instructions) <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in trustee's Name <input type="checkbox"/> Address		
<b>G</b> If the trust is a section 664 trust, did it have unrelated business taxable income? If "Yes," file Form 4720. <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I** Income and Deductions (All trusts complete Sections A through D)

Section A—Ordinary Income			
1	Interest income		1
2a	Ordinary dividends (including qualified dividends)		2a
b	Qualified dividends (see page 4 of the instructions)	2b	
3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		3
4	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)		4
5	Farm income or (loss). Attach Schedule F (Form 1040)		5
6	Ordinary gain or (loss). Attach Form 4797		6
7	Other income. List type and amount ▶		7
8	<b>Total ordinary income.</b> Combine lines 1, 2a, and 3 through 7		8
Section B—Capital Gains (Losses)			
9	Total short-term capital gain or (loss). Attach Schedule D, Part I (Form 1041)		9
10	Total long-term capital gain or (loss). Attach Schedule D, Part II (Form 1041)		10
11	Unrecaptured section 1250 gain	11	
12	28% gain	12	
13	<b>Total capital gains (losses).</b> Combine lines 9 and 10		13
Section C—Nontaxable Income			
14	Tax-exempt interest		14
15	Other nontaxable income. List type and amount ▶		15
16	<b>Total nontaxable income.</b> Add lines 14 and 15		16
Section D—Deductions			
17	Interest		17
18	Taxes (see page 5 of the instructions)		18
19	Trustee fees		19
20	Attorney, accountant, and return preparer fees		20
21	Other allowable deductions. Attach schedule (see page 5 of the instructions)		21
22	<b>Total.</b> Add lines 17 through 21		22
23	Charitable deduction	23	
Section E—Deductions Allocable to Income Categories (Section 664 trust only)			
24a	Enter the amount from line 22 allocable to ordinary income		24a
b	Subtract line 24a from line 8		24b
25a	Enter the amount from line 22 allocable to capital gains (losses)		25a
b	Subtract line 25a from line 13		25b

**Part II Schedule of Distributable Income** (Section 664 trust only) See page 6 of the instructions

Accumulations	(a) Ordinary income	(b) Capital gains (losses)	(c) Nontaxable income
<b>27</b> Undistributed income from prior tax years . . . . .			
<b>28</b> Current tax year net income (before distributions): <ul style="list-style-type: none"> <li>• In column (a), enter the amount from line 24b</li> <li>• In column (b), enter the amount from line 25b</li> <li>• In column (c), enter the amount from line 26b . . . . .</li> </ul>			
<b>29</b> Total distributable income. Add lines 27 and 28 . . . . .			

**Part III-A Distributions of Principal for Charitable Purposes**

(A) Payee's name and address	(B) Date of distribution	(C) Charitable purpose and description of assets distributed	
<b>30</b> Principal distributed in prior tax years for charitable purposes . . . . .			<b>30</b>
<b>31</b> Principal distributed during the current tax year for charitable purposes. Fill in the information for columns (A), (B), and (C) and enter the amount distributed on the space to the right. (see page 6 of the instructions)			
<b>a</b> . . . . .			<b>31a</b>
<b>b</b> . . . . .			<b>31b</b>
<b>c</b> . . . . .			<b>31c</b>
<b>32 Total.</b> Add lines 30 through 31c . . . . .			<b>32</b>

**Part III-B Accumulated Income Set Aside and Income Distributions for Charitable Purposes** (see page 6 of the instructions)

<b>33a</b> Accumulated income set aside in prior tax years for which a deduction was claimed under section 642(c) . . . . .			<b>33a</b>
<b>b</b> Enter the amount shown on line 23 . . . . .			<b>33b</b>
<b>34</b> Add lines 33a and 33b . . . . .			<b>34</b>
<b>35</b> Distributions made during the tax year (see page 6 of the instructions): <ul style="list-style-type: none"> <li>• For income set aside in prior tax years for which a deduction was claimed under section 642(c), or</li> <li>• For charitable purposes for which a charitable deduction was claimed under section 642(c) in the current tax year.</li> </ul> Fill in the information for columns (A), (B), and (C) and enter the amount distributed on the line to the right.			
<b>a</b> . . . . .			<b>35a</b>
<b>b</b> . . . . .			<b>35b</b>
<b>c</b> . . . . .			<b>35c</b>
<b>36</b> Add lines 35a through 35c . . . . .			<b>36</b>

**Part IV Balance Sheet** (see pages 6 through 8 of the instructions)

		(a) Beginning-of-Year Book Value	(b) End-of-Year Book Value	(c) FMV (see instructions)
<b>Assets</b>				
38	Cash—non-interest-bearing . . . . .	38		
39	Savings and temporary cash investments . . . . .	39		
40a	Accounts receivable . . . . .	40a		
b	Less: allowance for doubtful accounts . . . . .	40b		
41	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) . . . . .	41		
42a	Other notes and loans receivable . . . . .	42a		
b	Less: allowance for doubtful accounts . . . . .	42b		
43	Inventories for sale or use . . . . .	43		
44	Prepaid expenses and deferred charges . . . . .	44		
45a	Investments—U.S. and state government obligations (attach schedule) . . . . .	45a		
b	Investments—corporate stock. Attach schedule . . . . .	45b		
c	Investments—corporate bonds. Attach schedule . . . . .	45c		
46a	Investments—land, buildings, and equipment: basis (attach schedule) . . . . .	46a		
b	Less: accumulated depreciation . . . . .	46b		
47	Investments—other (attach schedule) . . . . .	47		
48a	Land, buildings, and equipment: basis . . . . .	48a		
b	Less: accumulated depreciation . . . . .	48b		
49	Other assets. Describe ► . . . . .	49		
50	<b>Total assets.</b> Add lines 38 through 49 (must equal line 60). . . . .	50		
<b>Liabilities</b>				
51	Accounts payable and accrued expenses . . . . .	51		
52	Deferred revenue . . . . .	52		
53	Loans from officers, directors, trustees, and other disqualified persons . . . . .	53		
54	Mortgages and other notes payable. Attach schedule . . . . .	54		
55	Other liabilities. Describe ► . . . . .	55		
56	<b>Total liabilities.</b> Add lines 51 through 55 . . . . .	56		
<b>Net Assets</b>				
57	Trust principal or corpus . . . . .	57		
58a	Undistributed income . . . . .	58a		
b	Undistributed capital gains . . . . .	58b		
c	Undistributed nontaxable income . . . . .	58c		
59	<b>Total net assets.</b> Add lines 57 through 58c . . . . .	59		
60	<b>Total liabilities and net assets.</b> Add lines 56 and 59 . . . . .	60		

**Part V-A Charitable Remainder Annuity Trust (CRAT) Information** (to be completed **only** by a section 664 CRAT)

<b>61a</b> Enter the initial fair market value (FMV) of the property placed in the trust . . . . .	<b>61a</b>	
<b>b</b> Enter the total annual annuity amounts for all recipients . . . . .	<b>61b</b>	

**Part V-B Charitable Remainder Unitrust (CRUT) Information** (to be completed **only** by a section 664 CRUT)  
See page 8 of the instructions

**62** Is the CRUT a net income charitable remainder unitrust (NICRUT) as described in Regulations section 1.664-3(a)(1)(i)(b)(1)? . . . . .  Yes  No

**63** Is the CRUT a net income with make-up charitable remainder unitrust (NIMCRUT) as described in Regulations section 1.664-3(a)(1)(i)(b)(2)? . . . . .  Yes  No

**64** Did the trust change its method of payment during the tax year? . . . . .  Yes  No  
If "Yes," describe the triggering event including the date of the event and the old method of payment ▶

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<b>65a</b> Enter the unitrust fixed percentage to be paid to the recipients . . . . .	<b>65a</b>	%
<b>b Unitrust amount.</b> Subtract line 56, column (c), from line 50, column (c), and multiply the result by the percentage on line 65a. Do not enter less than -0- . . . . .	<b>65b</b>	
<b>If the answer is "Yes" on line 62 or line 63, go to line 66a. Otherwise, skip lines 66a through 67b and enter the line 65b amount on line 68.</b>		
<b>66a</b> Trust's accounting income for <b>2009</b> . Attach schedule . . . . .	<b>66a</b>	
<b>If the answer is "Yes" on line 62, go to line 66b. If the answer is "Yes" on line 63, skip line 66b and go to line 67a.</b>		
<b>b</b> Enter the smaller of line 65b or line 66a here and on line 68. Skip lines 67a and 67b . . . . .	<b>66b</b>	
<b>67a</b> Total accumulated distribution deficiencies from previous years (see page 8 of the instructions) . . . . .	<b>67a</b>	
<b>b</b> Add lines 65b and 67a . . . . .	<b>67b</b>	
<b>If lines 67a and 67b are completed, enter the smaller of line 66a or line 67b on line 68.</b>		
<b>68</b> Required unitrust distribution for <b>2009</b> . . . . .	<b>68</b>	
<b>69</b> Carryover of accumulated distribution deficiency (only for trusts that answered "Yes" on line 63). Subtract line 68 from line 67b . . . . .	<b>69</b>	
<b>70</b> If this is the final return, enter the initial FMV of all assets placed in trust by the donor . . . . .	<b>70</b>	
<b>71</b> Did the trustee change the method of determining the fair market value of the assets? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach an explanation.		
<b>72</b> Were any additional contributions received by the trust during <b>2009</b> ? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," be sure to complete all columns of line 7 in Schedule A, Part III.		

**Part VI-A Statements Regarding Activities** (see page 8 of the instructions)

	Yes	No
<b>73</b> Are the requirements of section 508(e) satisfied either: <ul style="list-style-type: none"> <li>• By the language in the governing instrument; or</li> <li>• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .</li> </ul>	<b>73</b>	
<b>74</b> Are you using this return only to report the income and assets of a segregated amount under section 4947(a)(2)(B)? . . . . .	<b>74</b>	

**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required**

**File Form 4720 if any item is checked in the "Yes" column (to the right), unless an exception applies.**

	Yes	No
<b>75</b> Self-dealing (section 4941):		
<b>a</b> During 2009, did the trust (either directly or indirectly):		
<b>(1)</b> Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(2)</b> Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(3)</b> Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(4)</b> Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(5)</b> Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(6)</b> Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the trust agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> If any answer is "Yes" to 75a(1) through (6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations sections 53.4941(d)-3 and 4, or in a current Notice regarding disaster assistance (see page 9 of the instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	75b	
Organizations relying on a current Notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>c</b> Did the trust engage in a prior year in any of the acts described in 75a, other than excepted acts, that were not corrected before January 1, 2009? <input type="checkbox"/> Yes <input type="checkbox"/> No	75c	
<b>76</b> Does section 4947(b)(3)(A) or (B) apply? (See page 9 of the instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," check the "N/A" box in questions 77 and 78.		
<b>77</b> Taxes on excess business holdings (section 4943): <input type="checkbox"/> N/A		
<b>a</b> Did the trust hold more than a 2% direct or indirect interest in any business enterprise at any time during 2009? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> If "Yes," did the trust have excess business holdings in 2009 as a result of <b>(1)</b> any purchase by the trust or disqualified persons after May 26, 1969; <b>(2)</b> the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or <b>(3)</b> the lapse of the 10-, 15-, or 20-year first phase holding period? <input type="checkbox"/> Yes <input type="checkbox"/> No Use Schedule C, Form 4720, to determine if the trust had excess business holdings in 2009.	77b	
<b>78</b> Taxes on investments that jeopardize charitable purposes (section 4944): <input type="checkbox"/> N/A		
<b>a</b> Did the trust invest during 2009 any amount in a manner that would jeopardize its charitable purpose? <input type="checkbox"/> Yes <input type="checkbox"/> No	78a	
<b>b</b> Did the trust make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before January 1, 2009? <input type="checkbox"/> Yes <input type="checkbox"/> No	78b	
<b>79</b> Taxes on taxable expenditures (section 4945) and political expenditures (section 4955):		
<b>a</b> During 2009, did the trust pay or incur any amount to:		
<b>(1)</b> Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(2)</b> Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(3)</b> Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(4)</b> Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(5)</b> Provide for any purpose other than religious, charitable, scientific, literary, or educational, or for the prevention of cruelty to children or animals? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> If any answer is "Yes" to 79a(1) through (5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945, or in a current Notice regarding disaster assistance (see page 9 of the instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	79b	
Organizations relying on a current Notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>c</b> If the answer is "Yes" to question 79a(4), does the trust claim exemption from the tax because it maintained expenditure responsibility for the grant? (See page 9 of the instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
<b>80</b> Personal benefit contracts (section 170(f)(10)):		

**Part VII Questionnaire for Charitable Lead Trusts, Pooled Income Funds, and Charitable Remainder Trusts**  
(see instructions beginning on page 9)

**Section A—All Trusts**

- 81 Check this box if any of the split-interest trust's income interests expired during 2009 . . . . .
- 82 Check this box if all of the split-interest trust's income interests expired before 2009 . . . . .   
If 82 (above) is checked and this is **not** a final return, attach an explanation.

**Section B—Charitable Lead Trusts**

- 83 Does the governing instrument require income in excess of the required annuity or unitrust payments to be paid for charitable purposes? . . . . .  Yes  No

84 Enter the amount of any excess income required to be paid for charitable purposes for 2009 . . . . .	84		
85 Enter the amount of annuity or unitrust payments required to be paid to charitable beneficiaries for 2009 . . . . .	85		

**Section C—Pooled Income Funds**

86 Enter the amount of contributions received during 2009 . . . . .	86		
87 Enter the amount required to be distributed for 2009 to satisfy the remainder interest . . . . .	87		
88 Enter any amounts that were required to be distributed to the remainder beneficiary that remain undistributed . . . . .	88		
89 Enter the amount of income required to be paid to the charitable remainder beneficiary for 2009 . . . . .	89		

**Section D—Charitable Remainder Trusts**

- 90 Check this box if you are filing for a charitable remainder annuity trust or a charitable remainder unitrust whose charitable interests involve only cemeteries or war veterans' posts . . . . .
- 91 Check this box if you are making an election under Regulations section 1.664-2(a)(1)(i)(a)(2) or 1.664-3(a)(1)(i)(g)(2) to treat income generated from certain property distributions (other than cash) by the trust as occurring on the last day of the tax year. (See page 10 of the instructions.) . . . . .
- 92 Is this the initial return? If "Yes," attach a copy of the trust instrument . . . . .  Yes  No
- 93 Was the trust instrument amended during the year? If "Yes," attach a copy . . . . .  Yes  No
- 94a If this is the final return, were final distributions made according to the trust instrument? . . . . .  Yes  No
  - b If "Yes," did you complete line 31? . . . . .  Yes  No
  - c If either line 94a or 94b is "No," explain why ▶ \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- 95 At any time during calendar year 2009, did the trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? . . . . .  Yes  No  
See the instructions beginning on page 10 for exceptions and filing requirements for Form TD F 90-22.1.  
If "Yes," enter the name of the foreign country ▶ \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than trustee) is based on all information of which preparer has any knowledge.

▶ \_\_\_\_\_ ▶ \_\_\_\_\_  
Signature of trustee or officer representing trustee Date

<b>Paid Preparer's</b>	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN

Full name of trust	Employer identification number
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**NOT Open To Public Inspection**

**Schedule A—Distributions, Assets, and Donor Information**

**Part I Accumulation Schedule** (Section 664 trust only) See page 10 of the instructions

	(a) Ordinary income	(b) Capital gain (loss)	(c) Nontaxable income
Accumulations			
<b>1</b> Total distributable income. Enter the amount from line 29			
<b>2a</b> Total distributions for 2009:			
<b>b</b> 2009 distributions from income			
<b>3</b> Undistributed income at end of tax year. Subtract line 2b from line 1			

**Part II-A Current Distributions Schedule** (Section 664 trust only) See instructions beginning on page 10

	(a) Name of recipient	(b) Identifying number	(c) Percentage of total unitrust amount payable (if applicable)		
<b>4a</b>			%		
<b>b</b>			%		
<b>c</b>			%		
	(d) Ordinary Income	Capital gains	(g) Nontaxable Income	(h) Corpus	(i) Total (add cols. (d) through (h))
		(e) Short-term	(f) Long-term		
<b>4a</b>					
<b>b</b>					
<b>c</b>					
<b>Total</b>					

If Part II-A, Total, column (i) does not agree with line 61b of Form 5227 for a CRAT or line 68 of Form 5227 for a CRUT, check here  and attach an explanation.

**Part II-B Current Distributions** (charitable lead trusts or pooled income funds only) See page 12 of the instructions

**5** Enter the amount required to be paid to private beneficiaries for 2009 . . . . . ▶

**Part III Assets and Donor Information** (Section 664 trust or charitable lead trust only)

**6** Is this the initial return or were additional assets contributed to the trust in 2009? . . . . .  Yes  No  
 If "Yes," complete the schedule below.  
 If "No," complete only column (a) of the schedule below.

	(a) Name and address of donor	(b) Description of each asset donated	(c) Fair market value of each asset on date of donation	(d) Date of donation
<b>7a</b>	.....	.....	.....	
<b>7b</b>	.....	.....	.....	
<b>7c</b>	.....	.....	.....	