

FOUR WAYS TO GIVE

What to Consider

Donor Involvement and Control

Tax Status

Income Tax Deduction for Gifts of:

Cash

Appreciated Stock

Real estate and closely held stock

Grant Making Support

Start-up Costs

Initial Costs

Administrative Requirements

Direct Gift



Donor Advised Fund



Supporting Organization



Private Foundation



You give a gift directly to a public charity. Control is limited to initial gift decision.

Give to a public charity, ex. a community foundation. You recommend grants to qualified nonprofits, subject to approval by the public charity's board.

You work together with a public charity, ex. a community foundation, to appoint board. This board typically controls investments and grantmaking.

You appoint a board, which controls investments and grantmaking.

Public Charity

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Up to 60% of adjusted gross income.

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Up to 30% of adjusted gross income.

Fair market value, up to 30% of adjusted gross income.

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Fair market value, up to 20% of adjusted gross income.

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Cost basis up to 20% of adjusted gross income.

Your decision is based on your own research and intuition.

In the case of a community foundation gift, staff is available to help identify and assess grantees, provide input on community needs, and verify nonprofit status.

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Donors must arrange and support their own grantmaking and conduct their own due diligence.

None

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Costs kept to a minimum through collaboration with community foundation.

Can be costly due to legal and accounting expenses and filing fees.

None

Donor has no administrative requirements. The fund administration is pooled & an annual fee is charged. Community foundation handles all reporting.

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Annual 990 tax form must be filed.

Can be costly due to legal, accounting, and investment expenses.

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