

# Comparing four approaches to giving

Discover the benefits of working through the Community Foundation for Southwest Washington

	Community Foundation Donor Advised Fund	Community Foundation Supporting Organization	Commercial Gift Fund	Private Foundation
<b>Items to Consider</b>				
<b>Donor Involvement</b>	Donor recommends grants to qualified nonprofit groups. Grants are approved by Community Foundation Board of Directors.	Community Foundation and donor work together to appoint board. Supporting Organization board controls investments and grantmaking.	Donor recommends grants to qualified nonprofit groups. Grants are approved by board of the gift fund.	Donor appoints board, which controls investments and grantmaking.
<b>Tax Status</b>	Public Charity.	Public Charity.	Public Charity.	Private Charity.
<b>Excise Tax</b>	No.	No.	No.	Excise tax of 1% to 2% of net investment income annually.
<b>Income Tax Deductions for Gifts of:</b>				
<b>Cash</b>	Up to 50% of adjusted gross income.	Up to 50% of adjusted gross income.	Up to 50% of adjusted gross income.	Up to 30% of adjusted gross income.
<b>Publicly traded stock</b>	Fair market value up to 30% of adjusted gross income.	Fair market value up to 30% of adjusted gross income.	Fair market value up to 30% of adjusted gross income.	Fair market value up to 20% of adjusted gross income.
<b>Real estate and closely held stock</b>	Fair market value up to 30% of adjusted gross income.	Fair market value up to 30% of adjusted gross income.	Fair market value up to 30% of adjusted gross income.	Cost basis up to 30% of adjusted gross income.
<b>Grantmaking Support</b>	Professional staff is available to help identify and assess potential grantees, provide input on community needs, and verify nonprofit status of groups.	Professional staff is available to help identify and assess potential grantees, provide input on community needs, and verify nonprofit status of groups.	Almost none. Corporate headquarters are not community based.	Donors must arrange and support their own grantmaking and monitoring structure.
<b>Required Annual Grants</b>	None.	None.	None.	5% Annually.
<b>Start-up Costs</b>				
<b>Initial costs</b>	None.	Through collaboration with the Community Foundation, costs are kept to a minimum.	None.	Several thousand dollars for legal and accounting expenses and filing fees.
<b>Minimum contributions</b>	\$10,000	Typically millions of dollars.	Varies, but often thousands of dollars.	Typically millions of dollars.
<b>Administrative Requirements</b>				
<b>Ongoing costs</b>	Sliding scale annual fee; generally 1%.	Through collaboration with the Community Foundation, fee is kept to a minimum.	Varies, may include hidden fees.	Several thousand dollars annually for legal and accounting expenses and filing fees.
<b>Reporting</b>	No additional reporting.	The Community Foundation files annual tax forms.	Financial institution handles reporting.	Annual tax forms must be filed by Foundation.

## About Our Community Foundation

Ten reasons people choose to give through the Community Foundation for Southwest Washington

one

We are a **local organization** with deep roots in southwest Washington

two

Our professional program staff has **broad expertise** regarding community issues and needs.

three

We provide **highly personalized** service tailored to each individual's charitable and financial interests.

four

Our Funds help people **support the causes** they care about most.

five

We accept a wide **variety of assets** and can facilitate even the most complex forms of giving.

six

We partner with **professional advisors** to create highly effective approaches to charitable giving.

seven

We offer maximum **tax advantage** for most gifts under federal law.

eight

We **multiply the impact** of gift dollars by pooling them with other gifts and grants.

nine

We build **endowment funds** that benefit the community forever and help create personal legacies.

ten

We are a **community leader** convening agencies and coordinating resources to create positive change.

### Our Community Foundation at a glance

Established in 1984, the Community Foundation for Southwest Washington is one of more than 700 community foundations in the United States today. We serve southwest Washington, offering a variety of ways to impact our community positively through philanthropic giving.

The Community Foundation provides a simple, powerful, and highly personal approach to giving. We offer a variety of giving tools to help people achieve their charitable goals.

You can make a gift of cash, stocks, bonds, mutual fund shares, real estate, or other assets to the Community Foundation. Charitable gifts qualify for maximum tax advantage under federal law. For more information and ideas on ways to integrate your financial planning with charitable giving, ask your professional advisor or contact the Community Foundation.



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