



# COMPARATIVE GIVING OPTIONS CHART

This helpful table outlines the benefits of investing your clients' philanthropic dollars with the Greater Washington Community Foundation.

	Greater Washington Community Foundation Donor-Advised Fund	Greater Washington Community Foundation Supporting Organization (Type 1)	Private Foundation
Donor Control of Grantmaking and Investments	Donor recommends grants to qualified nonprofit groups. Donors may choose from The Community Foundation's investment pools.	Supporting Organization board has complete control over investments and grantmaking. The Community Foundation and the donor work together to select board.	Donor appoints board, which controls investments and grantmaking.
Tax Status	Covered under The Community Foundation's public charity status.	Entitled to public charity status based on its relationship with The Community Foundation.	Applies to IRS for private foundation tax-exempt status.
Income Tax Deductions for Gifts of:			
Cash	Up to 50% of adjusted gross income.	Up to 50% of adjusted gross income.	Up to 30% of adjusted gross income.
Publicly Traded Securities	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.
Real Estate, Closely Held Securities & Other Special Categories	Fair market value up to 30% of adjusted gross income.	Fair market value up to 30% of adjusted gross income.	Deductible at cost basis up to 20% of adjusted gross income.

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Grantmaking Advice and Follow-Up	Professional staff is available to help identify and assess grantees, provide input on community needs, and ensure recipients are qualified and effective. Educational programs available.	Professional staff is available to help identify and assess grantees, provide input on community needs, and ensure recipients are qualified and effective. Educational programs available.	Foundation must arrange and support its own grantmaking and monitoring activities.
Distributions to Individuals	Not allowed, except in specific instances (e.g., qualified scholarships).	Not allowed, except in specific instances (e.g., qualified scholarships).	Not allowed.
International Grants	Allowed.	Allowed.	Allowed.
Distribution Requirements	None.	None.	At least 5% of net asset value annually. Penalty tax is 30% of undistributed amount.
Start-Up Considerations			
Costs	None.	The Community Foundation covers most costs.	Several thousand dollars for legal and accounting expenses and filing fees.
Time Frame	Immediate.	Several months.	Several months.
Minimum Contribution	\$10,000	\$1 million recommended.	None, but smaller private foundations may not be cost-effective.

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Annual Administrative Requirements			
Fees	1.1% of assets for administrative fees (minimum \$500), plus investment expenses ranging from 0 to 0.6%.	1.1% of assets plus actual investment expenses, audit fees, and tax return preparation fees.	Grantmaking, administrative, and investment support are staffed and financed independently.
Taxes	None.	None	Excise tax of up 2% of net investment income, including net capital gains.
Reporting	None.	Annual tax returns and audits prepared and filed by The Community Foundation.	Annual tax return, including detailed financial schedules.
Privacy	Donors may remain anonymous.	Donors may remain anonymous, but IRS Form 990 lists officers, directors, and trustees.	Donors may remain anonymous, but IRS Form 990-PF lists officers, directors, and trustees.

**ABOUT GREATER WASHINGTON COMMUNITY FOUNDATION**

Greater Washington Community Foundation (The Community Foundation) works to ensure equity, access, and opportunity for all residents in the Washington metropolitan region. Our mission is to strengthen our region by encouraging and supporting effective giving and by providing leadership on critical issues in our community. We are a community of givers dedicated to inspiring and creating change across the Washington region and beyond.

**FOR MORE INFORMATION PLEASE CONTACT:**



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