

Donation Vehicles Comparison Chart

	Direct Gift	Private Foundation	Community Foundation	Commercial Gift Vehicle
Are you able to keep your privacy/confidentiality?	Not usually	NO Disclosure of IRS 990PF (includes asset size, investment earnings, board members names and address and grant details)	Yes	Yes
Do you have access to personal, unbiased service by a mission-based organization that can you make the gift?	Not usually	Depends on how you set up your foundation and if you hire staff	Yes	No
Do you have a knowledgebase to help you make strategic gifts?	You can do your own research	Sometimes. If you hire staff to manage your foundation, you can hire people who are knowledgeable on the non-profit sector	Yes	No
Can you customized your investment program?	Yes	Yes	No	Most likely no
What is the cost associated with establishing the charitable vehicle?	No	You will have legal expenses, IRS 1023 application fees, possible staff expenses	Administration cost to maintain the fund	Administration fees
Is it easy to set up?	N/A	Complex. Must file legal documents and file IRS forms	No, very simple	No, very simple
Tax Information				
Is there excise taxes on the sale of highly appreciated gifts?	Check with your CPA	Yes	No	No
Is there an annual excise tax payments?	N/A	Yes 1-2% of Net Income and Net Realized Gains	No	No
Do you receive maximum tax benefit?	Check with your CPA	No	Yes	Yes
Limitations				
What is the AGI tax deduction cash limitation?	N/A	30%	50%	50%
What is AGI tax deduction limitation for Long Term Capital Gain Property? (includes publicly traded stock, closely held stock and real estate)?	N/A	20%	30%	30%
How is the deduction of gifts of real estate or closely-held stock calculated?	Fair Market Value Deduction based on IRS rules	Cost Basis Deduction	Fair Market Value Deduction	Fair Market Value Deduction
Is there annual minimum distribution requirements?	No	Yes 5%	None	None