FOUR WAYS TO GIVE

What to Consider	Direct Gift	Donor Advised Fund	Supporting Organization	Private Foundation
Donor Involvement and Control	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.
Tax Status	Public Charity	Public Charity	Public Charity	Private Foundation
Income Tax Deduction for Gifts of:				
Cash	Up to 60% of adjusted gross income.	Up to 60% of adjusted gross income.	Up to 60% of adjusted gross income.	Up to 30% of adjusted gross income.
Appreciated Stock	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.
Real estate and closely held stock	Fair market value, up to 20% of adjusted gross income.	Fair market value, up to 20% of adjusted gross income.	Fair market value, up to 20% of adjusted gross income.	Cost basis up to 20% of adjusted gross income.
Grant Making Support	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.	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.	Donors must arrange and support their own grantmaking and conduct their own due diligence.
Start-up Costs *Initial Costs*	None	None	Costs kept to a minumum through collaboration with community foundation.	Can be costly due to legal and accounting expenses and filing fees.
Gulf Coast Minimum Amounts	None	$25,000	$1M	None, but not a practical option for smaller accounts.
Administrative Requirements	None	Donor has no administrative requirements. The fund administration is pooled & an annual fee is charged. Community foundation handles all reporting.	Costs kept to a minimum through collaboration with community foundation. Annual 990 tax form must be filed.	Can be costly due to legal, accounting, and investment expenses. Annual 990 tax form must be filed.
Privacy/Anonymity	Can be anonymous	Can be anonymous	Cannot be anonymous	Cannot be anonymous

GULF COAST
COMMUNITY
FOUNDATION

Ready to learn more? Connect with us at philanthropyteam@gulfcoastcf.org