



Comparison Chart

	Private Foundation	Community Foundation Fund
Maximum Tax Benefits	No	YES
AGI Tax Deduction Limitation—Cash	30%	50%
AGI Tax Deduction Limitation— Long Term Capital Gain Property (Publicly-traded Stock, Closely-held Stock and Real Estate)	20%	30%
Gifts of Qualified Appreciated Securities (i.e., Publicly-traded Stock)	Fair Market Value Deduction	Fair Market Value Deduction
Gifts of Real Estate or Closely-held Stock	Cost Basis Deduction	Fair Market Value Deduction
Privacy/Confidentiality	No; Disclosure of IRS Form 990PF* Is Required	YES Confidentiality Maintained
Excise Taxes on the Sale of Highly Appreciated Gifts	Yes	NO
Annual Excise Tax Payments	1-2% of Net Income & Net Realized Gains	NONE
Customized/Personalized Investment Program for Each Charitable Entity or Fund	Yes	YES
Ease and Cost of Establishing Charitable Entity	Complex; Legal Expenses & IRS 1023 Application Fees and Expenses	SIMPLE; No Cost
Annual Minimum Distribution Requirement	5%	NONE
Personal, Local Service by a Mission-based Organization	No	YES
Knowledge about Local Nonprofits	No	YES

*Annual IRS Form 990PF disclosures include the following: Asset size, investment earnings/detail of investments held, board members and addresses, detail of grants distributed and detail of contributions made.

