## Your Guide to Deliberate Giving

### Attributes

<table>
<thead>
<tr>
<th>Attributes</th>
<th>Private Foundations</th>
<th>Supporting Organizations</th>
<th>Donor Advised Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Primary Advantages</strong></td>
<td>Control; independence; family identity; employment of children</td>
<td>Deductibility; separate board; family identity; more apparent control; ability to hire staff</td>
<td>Deductibility; nonprofit knowledge; flexibility; permanence</td>
</tr>
</tbody>
</table>

### Percentage limitations (% of Adjusted Gross Income) AGI

<table>
<thead>
<tr>
<th></th>
<th>Cash Gifts</th>
<th>Appreciated Property</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Publicly traded securities</strong></td>
<td>30%</td>
<td>30%</td>
</tr>
<tr>
<td><strong>Appreciated Property</strong></td>
<td>50%</td>
<td>30%</td>
</tr>
</tbody>
</table>

### Amount Deductible

<table>
<thead>
<tr>
<th></th>
<th>Publicly traded securities</th>
<th>Appreciated Property</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fair Market Value (FMV)</strong></td>
<td>FMV</td>
<td>FMV</td>
</tr>
<tr>
<td><strong>Limited to cost basis</strong></td>
<td>FMV</td>
<td>FMV</td>
</tr>
</tbody>
</table>

### Other considerations

<table>
<thead>
<tr>
<th></th>
<th>Donor control</th>
<th>Anonymity</th>
<th>Tax-exempt status</th>
<th>Incorporation, Tax Exemption, Audit/ Tax Returns, Directors/Officers Insurance, Grants Management, Investment Management, Compliance</th>
<th>Excise tax on investment income</th>
<th>Excess business holdings limitations</th>
<th>Minimum payout required</th>
<th>Annual tax filings and returns</th>
<th>Fiduciary responsibility</th>
<th>Liability and risk</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Legal control</strong></td>
<td>No- Must file detailed tax returns on grants, investments, fees, salaries, etc.</td>
<td>Limited</td>
<td>Must establish separate tax-exempt status as private foundation</td>
<td>Responsible for all functions; foundations less than $3 million have expenses ranging from 3-5% decreasing as assets grow larger. Requires creation of a separate non-profit corporation or trust</td>
<td>1-2%</td>
<td>Yes</td>
<td>5%</td>
<td>Separate tax and information return must be filed with required schedules</td>
<td>Private foundation board has full fiduciary responsibility</td>
<td>Must be provided by the foundation</td>
</tr>
<tr>
<td><strong>Appoint minority of board members</strong></td>
<td></td>
<td></td>
<td>Shares public charity status with charity</td>
<td>Attached to Community Foundation; fees are generally between private foundations and donor advised funds</td>
<td>None</td>
<td>No</td>
<td>No</td>
<td>None required, reported as part of the charity's annual reporting</td>
<td>Supporting org fulfills as outlined in the governing doc</td>
<td>Charity covers liability and risk</td>
</tr>
<tr>
<td><strong>Advise as to grants, investment, and succession</strong></td>
<td></td>
<td></td>
<td>Shares public charity status with charity</td>
<td>Community Foundation handles all administration for a tiered fee. Fees range from 1.5%-0.6% which includes investment fees</td>
<td>None</td>
<td>Yes</td>
<td>No</td>
<td>None required, reported as part of the charity's annual reporting</td>
<td>Charity fulfills fiduciary responsibilities</td>
<td>Charity covers liability and risk</td>
</tr>
</tbody>
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