When you have decided to make a charitable gift, you want to be sure it meets both your interests and your financial needs. Choosing the right partner can help you support the organizations you value while effectively managing your contributions. Our experienced staff can provide the guidance and resources to establish a fund that reflects your interests.

Two popular approaches to actively managing your charitable giving are donor advised funds and private foundations. To help with your decision, the table on the reverse provides an overview of these different approaches to managing the giving process.

Another alternative vehicle is to create a supporting organization of GCF, which provides some of the advantages of a private foundation, while freeing you from many of the administrative demands. Supporting organization status (as defined by the Internal Revenue Code) provides the favorable tax status of a public charity by virtue of its relationship to a public charity, such as GCF.

Contact a member of the Giving Strategies Group to learn more.
### Item to Consider
- **Donor involvement**: Donor recommends grants to qualified nonprofit groups; grants are approved by GCF Governing Board
- **Tax Status**: Public Charity

### GCF Donor Advised Fund
- **Income Tax Deductions for Gifts of**
  - **Cash**: Up to 50% of adjusted gross income
  - **Appreciated stock**: Fair market value up to 30% of adjusted gross income
  - **Real Estate and closely held stock**: Fair market value up to 30% of adjusted gross income
  - **Grantmaking support**: Professional staff can help identify and assess grant recipients, provide input on community needs, and verify nonprofit status of groups

### Private Foundation
- **Income Tax Deductions for Gifts of**
  - **Cash**: Up to 30% of adjusted gross income
  - **Appreciated stock**: Fair market value up to 20% of adjusted gross income
  - **Real Estate and closely held stock**: Cost basis up to 20% of adjusted gross income
  - **Grantmaking support**: Donors must arrange and support their own grantmaking and monitoring structure, or may purchase support from GCF

### Start-up Costs:
- **Initial costs**: None
- **Minimum contribution**: None*

### Administrative Requirements:
- **Ongoing Costs**: Pooled administration; annual fee, competitive with similar services
- **Reporting**: Included as part of GCF’s 990, so GCF handles

*In most cases, a $400 minimum fee applies.

GCF does not provide legal or tax advice. Please consult with your tax or financial advisor as you evaluate your options.

Consult with your professional advisor or have a discussion with an experienced GCF staff member to determine your priorities and evaluate your options.

**For more information, ideas, and details about options for charitable giving, ask your professional advisor or contact GCF:**
513-241-2880 | info@gcfdn.org | www.gcfdn.org