

# COMPARISON DONOR ADVISED FUND, SUPPORTING ORGANIZATION AND PRIVATE FOUNDATION



	DONOR ADVISED FUND	SUPPORTING ORGANIZATION	PRIVATE FOUNDATION
<b>PHILANTHROPIC SERVICES</b>			
Grant compliance and due diligence	Included	Included	Fee based
Access to online portal to track all donations and grants	Included	Included	Fee based
Invitations to exclusive donor education and special events	Included	Included	Fee based
Opportunity to connect with other donors	Included	Included	Fee based
Dedicated staff relationship manager	Included	Included	Fee based
<b>INCOME TAX DEDUCTIONS</b>			
<i>Percentage Limitations on Adjusted Gross Income (AGI)</i>			
Cash Gifts	50%	50%	30%
Appreciated Assets - stock, property	30%	30%	20%
Carry-over	Yes	Yes	Yes
<i>Deductible Amount</i>			
Appreciated Public Stock	Fair Market Value	Fair Market Value	Fair Market Value
Other Appreciated Assets - closely held stock, real estate, appreciated property	Fair Market Value	Fair Market Value	Cost Basis
<b>ADMINISTRATION, TAXES AND FEES</b>			
Set-up costs (timing)	Immediate	Varies	Average of 6 months
Set-up costs (legal fees)	None	Varies	Varies
Annual Administrative Expense	Up to 1.25%	Up to 1.5%	3-5%
Separate Tax Return Required	No	Yes	Yes
5% Annual Distribution Required	No	No	Yes
Excise Tax on Investment Income	No	No	Yes
Anonymity Option Available	Yes	Limited	No