

Comparing four approaches to giving

Discover the benefits of working through your community foundation

	Direct Gift	Donor Advised Fund	Supporting Organization	Private Foundation
<i>Items to consider</i>				
Involvement and control	You give a gift directly to a public charity. Control is limited to initial gift decision.	You give to a public charity—e.g., a community foundation. You recommend grants to qualified nonprofit groups, subject to approval by the public charity's board of directors.	You work together with a public charity—e.g., 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 charity
Tax deductions	Up to 50% on cash, up to 30% on appreciated stock, up to 30% on real estate and closely held stock.	Up to 50% on cash, up to 30% on appreciated stock, up to 30% on real estate and closely held stock.	Up to 50% on cash, up to 30% on appreciated stock, up to 30% on real estate and closely held stock.	Up to 30% on cash, up to 20% on appreciated stock, up to 20% on real estate and closely held stock.
Grantmaking support	Your decision is based on your own research and intuition.	In the case of a community foundation gift, professional 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, professional staff is available to help identify and assess grantees, provide input on community needs, and verify nonprofit status.	You must arrange and support your own grantmaking and monitoring structure. Some community foundations offer grantmaking services to private foundations.
Startup costs	None	N/A	Costs kept to a minimum through collaboration with community foundation.	Several thousand dollars for legal and accounting expenses and filing fees.
Effective gift size	Any gift size is appropriate	Thousands of dollars	Typically millions of dollars	Typically millions of dollars
Administrative requirements	N/A	Donor has no administrative requirements. Administration is pooled and an annual fee is charged. Community foundation handles reporting.	Costs are kept to a minimum through collaboration with community foundation. Annual 990 tax form must be filed.	Several thousand dollars for legal and accounting expenses and filing fees. Annual 990 tax form must be filed.

Please consult your financial advisor/tax preparer prior to making any giving decisions



**SOUTHERN ILLINOIS
COMMUNITY FOUNDATION**

FOR GOOD, FOREVER, FOR SOUTHERN ILLINOIS

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