

## COMPARATIVE GIVING OPTIONS CHART

This helpful table outlines the benefits of investing your (clients') philanthropic dollars with the Greater Washington Community Foundation.

	Greater Washington Community Foundation Donor-Advised Fund	Greater Washington Community Foundation Supporting Organization	Private Foundation
Donor Control of Grantmaking and Investments	Donor recommends grants to qualified nonprofit groups. Donors may choose from The Community Foundation's investment pools.	Separate legal entity. The Community Foundation and the donor work together to determine structure (Type 1 or Type 2).	Donor appoints Trustees, who control investments and grantmaking.
Tax Status	Covered under The Community Foundation's public charity status.	Entitled to public charity status based on its relationship with The Community Foundation.	Applies to IRS for private foundation tax-exempt status.
Income Tax Deductions for Gifts of:			
Cash	Up to 60% of adjusted gross income.	Up to 50% of adjusted gross income.	Up to 30% of adjusted gross income.
Publicly Traded Securities	Fair market value up to 30% of adjusted gross income.	Fair market value up to 30% of adjusted gross income.	Fair market value up to 20% of adjusted gross income.
Real Estate, Closely Held Securities & Other Special Categories	Fair market value up to 30% of adjusted gross income.	Fair market value up to 30% of adjusted gross income.	Deductible at cost basis up to 20% of adjusted gross income.

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Grantmaking Advice and Follow-Up	Professional staff is available to help identify and assess grantees, provide input on community needs, and ensure recipients are qualified and effective. Educational programs available.	Professional staff is available to help identify and assess grantees, provide input on community needs, and ensure recipients are qualified and effective. Educational programs available.	Foundation must arrange and support its own grantmaking and monitoring activities.
Distributions to Individuals	Not allowed, except in specific instances (e.g., employee assistance funds).	Not allowed, except in specific instances.	Not allowed.
International Grants	Allowed using Equivalency Determination.	Allowed.	Allowed.
Distribution Requirements	None. <i>However, if the fund does not have any activity (gifts or grants) for three years, the fund's status may become inactive and eventually terminated.</i>	None. <i>However, if the fund does not have any activity (gifts or grants) for three years, the fund's status may become inactive and eventually terminated.</i>	At least 5% of net asset value annually. Penalty tax is 30% of undistributed amount.
Start-Up Considerations			
Costs	None.	Legal fees.	Several thousand dollars for legal and accounting expenses and filing fees.
Time Frame	Immediate.	Several months.	Several months.
Minimum Contribution	\$10,000	\$1 million recommended.	None, but smaller private foundations may not be cost-effective.

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Annual Administrative Requirements			
Fees	Starting fee of 1.5% of assets for administrative fees (minimum \$750), plus investment fees ranging from 0 to 0.5%.	1.5% of assets plus actual investment expenses, audit fees, and tax return preparation fees.	Grantmaking, administrative, and investment support are staffed and financed independently.
Taxes	None.	None.	Excise tax of up 2% of net investment income, including net capital gains.
Reporting	None.	Annual tax returns and audits prepared and filed by The Community Foundation.	Annual tax return, including detailed financial schedules.
Privacy	Donors may remain anonymous.	Donors may remain anonymous, but IRS Form 990 lists officers, directors, and trustees.	Donors may remain anonymous, but IRS Form 990-PF lists officers, directors, and trustees.

**ABOUT THE GREATER WASHINGTON COMMUNITY FOUNDATION**

For over 50 years, The Community Foundation has ignited the power of philanthropy to respond to critical community needs and build a thriving region where every person prospers. We partner with generous individuals, families, and businesses, making it easy and effective for our donors to identify impactful nonprofits and support the greater good in the communities we call home. As the region’s largest local funder, we have invested \$1.7 billion since 1973 to build racially equitable, just, and thriving communities so that people of all races, places, and identities reach their full potential.



**FOR MORE INFORMATION:**  
 Contact our donor services team to discuss your charitable interests at 202-955-5890 or [donorservices@thecommunityfoundation.org](mailto:donorservices@thecommunityfoundation.org).