

COMMUNITY FOUNDATION

DONOR-ADVISED FUNDS

VS

PRIVATE FOUNDATION

Donor recommends grants to nonprofits.



Donor elects a board to oversee grantmaking.

VS



Housed within the Foundation's public charity status.



IRS must approve tax-exempt status.



Highly favorable tax deductions.



Up to **60%** of adjusted gross income.

Fair market value up to **30%** of adjusted gross income.

Fair market value up to **30%** of adjusted gross income.

Up to **30%** of adjusted gross income.

Fair market value up to **20%** of adjusted gross income.

Fair market value up to **20%** of adjusted gross income.

Community experts and grantmaking best practices.



Researches and evaluates its own grants.



No minimum distribution requirements.



Required to distribute 5% of net asset value annually.

