

COMPARISON CHART

	Private Foundations	Our Donor-Advised Funds (Charitable Giving Accounts)
Maximum Tax Benefits	No	YES
AGI Tax Deduction Limitation – Cash	30%	50%
AGI Tax Deduction Limitation – Long-Term Capital Gain Property (Publicly Traded Stock, Closely Held Stock and Real Estate)	20%	30%
Gifts of Qualified Appreciated Securities (i.e., Publicly Traded Stock)	Fair Market Value Deduction	Fair Market Value Deduction
Gifts of Real Estate or Closely Held Stock	Cost Basis Deduction	Fair Market Value Deduction
Privacy/Confidentiality	No Disclosure of IRS Form 990PF Is Required	YES Confidentiality Maintained
Excise Taxes on the Sale of Highly Appreciated Gifts	Yes	NO
Annual Excise Tax Payments	1-2% of Net Income and Net Realized Gains	NONE
Custom Investment Program for Each Charitable Entity or Fund	Yes	YES Financial Advisor Program*
Ease and Cost of Establishing Charitable Entity or Fund	Complex Legal Expenses and IRS 1023 Application Fees and Expenses	SIMPLE No Cost, No Minimums to Establish
Annual Minimum Distribution Requirement	5%	NONE
Personal Service and Custom Donor Education Programs	No	YES

**No minimum balance required to work with an outside financial advisor to manage assets.*

We do not provide tax, legal or accounting advice. This comparison chart is for informational purposes only. Please consult your own professional advisors about your specific situation.

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