

Discover the benefits of working through East Bay Community Foundation

	<b>Donor Advised Fund East Bay Community Foundation</b>	<b>Supporting Foundation East Bay Community Foundation</b>	<b>Private Foundation</b>
<b>Philanthropic Services</b>			
Establish Strategic Giving Plan	Provided	Provided	Fee based
Donor Education & Consultation	Provided	Provided	Fee based
Grantmaking Management	Provided	Provided	Fee based
Strategies for Family Involvement & Leadership Transition	Provided	Provided	Fee based
<b>Income Tax Deductions</b>			
<i>Percentage Limitations on Adjusted Gross Income</i>			
Cash Gifts	50%	50%	30%
Appreciated 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	Fair Market Value	Fair Market Value	Basis
<b>Administration, Taxes and Fees</b>			
Set-up Costs (legal fees)	None	Varies	Varies
Annual Administrative Expense	Up to 1.25%	Up to 1.5%	Usually 2-4%
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

Note: Tax laws are subject to change; please review the tax effect of any charitable gift with your tax advisor.

