



NEW CANAAN
COMMUNITY
FOUNDATION

Why Choose a Donor Advised Fund

Join us in giving

Realize the benefits of a private or family foundation without the administrative burdens.

A *Donor Advised Fund* provides maximum tax advantages and offers flexibility on how much and when to give.

You can take your time to determine how to spend your charitable resources.

We are your partner

When choosing to invest in the future of our community and beyond, you want to work with the experts. Our professional staff understand the needs and activities of the local and regional nonprofit community. We offer valuable insight and together can develop a plan that allows your charitable giving to achieve maximum impact.



Benefits of a Donor Advised Fund

- ***Flexible grant-making***
You decide what to give. There are no payout restrictions.
- ***Simplicity***
Experience the joy of giving with minimal administrative requirements.
- ***Efficiency***
Benefit from professional investment management and low administrative costs.
- ***Effective, high-impact giving***
Grants from your fund make a meaningful difference in the lives of others and help you achieve your charitable goals.

Let's work together

Contact us and we can shape a charitable fund that makes your giving personal, simple and powerful.

Local people giving together have made a difference in our community since 1977.

Comparing Your Options

A donor advised fund offers many advantages. Start a fund at NCCF at any level — granting privileges start at \$10,000. Below are the key differences between a donor advised fund and a private foundation.

Donor Advised Fund

Private Foundation

	Donor Advised Fund	Private Foundation
Start-Up Time and Costs	Immediate and no cost	Several months to years and legal fees will apply
Tax Treatment of Cash Gifts	Limited to 50% of adjusted gross income	Limited to 30% of adjusted gross income
Tax Treatment of Publicly-Traded Securities	Limited to 30% of adjusted gross income	Limited to 20% of adjusted gross income
Valuation of Gifts	Fair Market Value	Fair market value for publicly-traded stock, cost basis for gifts of closely-held stock or real property
Required Payout	None	5% required, regardless of how much assets earn
Excise Tax	None	1-2% of net investment income annually
Administrative Fees	Ranges from \$250 to 1% of assets annually depending on size of fund	Ranges from 2.5% - 4% annually
Administrative Responsibilities	Recommend grants to favorite charities	Manage assets, keep records, administer grants, file tax returns, or pay someone to do above
Privacy	Up to donor Anonymity available, if desired	Must file detailed ad public tax returns