

ORGANIZE YOUR CHARITABLE GIVING

Simple steps to establish a fund:

1. Name your fund.
2. Provide your contact information.
3. Choose a fund type.
4. Choose a method of investment.
5. Contribute to your fund.
6. Start using your fund to make grants.

Types of funds:

Donor Advised

Stay involved and support any 501(c)(3) charitable organization.

Field of Interest

Support specific areas such as education, health care, the arts, or other special interest and geographic regions.

Designated

Support one or more specific charitable organizations.

Unrestricted

Support broad charitable needs of the community.

Scholarship

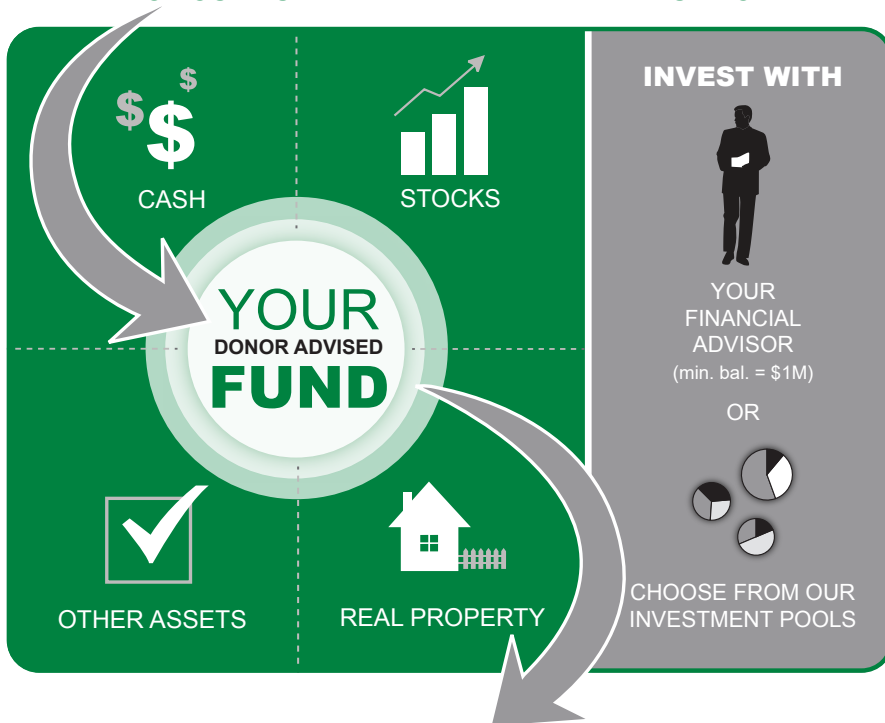
Help students pursue their dreams.

Benefits of a fund at Indian River Community Foundation:

- Formal grant presentations.
- Help developing a charitable giving plan.
- Online access to fund information.
- Monthly fund statements.
- Fund Anniversary Review.
- Access to online Nonprofit Search.
- Exclusive social and educational events.

DONATE

TO YOUR FUND AND RECEIVE A TAX DEDUCTION



GRANT

TO 501(C)(3) PUBLIC CHARITIES AT YOUR CONVENIENCE



Annual Administrative Support Fees

on the Market Value of Fund Assets

- 1.50% on the first \$1million
- 0.60% on the next \$1million
- 0.30% on the next \$2 million
- 0.10% on the next \$3 million

Flat 0.25% on funds \$7 million and above

Administrative support fees sustain the Indian River Community Foundation's mission-based operations.

Indian River Community Foundation is a 501(c)(3) public charity. Contributions are tax-deductible as allowed by law (Tax ID #20-1729243).



Comparison Chart

Donor Advised Fund vs. Private Foundation

	Private Foundation	Donor Advised Fund
Maximum Tax Benefits	No	YES
AGI Tax Deduction Limitation—Cash	30%	60%
AGI Tax Deduction Limitation—Actively Traded Securities	20%	30%
Gifts of Appreciated Securities	Fair Market Value Deduction	Fair Market Value Deduction
Gifts of Real Estate or Closely-held Securities	Cost Basis Deduction	Fair Market Value Deduction
Privacy/Confidentiality	No - Public Accessible Disclosure of IRS Form 990PF*	YES Confidentiality Maintained
Excise Taxes on Sale of Highly Appreciated Gifts to Entity	Yes	NO
Annual Excise Tax Payments	1-2% of Net Income & Net Realized Gains	NONE
Customized/Personalized Investment Program for Each Charitable Entity or Fund	Yes	YES
Ease of Establishing Charitable Entity	Complex	SIMPLE
Annual Minimum Distribution Requirement	5%	NONE
Incorporation	Trustee Must Apply	Automatically covered with Community Foundation
Accounting and Tax Returns	Trustee Responsibility	Community Foundation handles all accounting; files comprehensive annual tax return and independent audit
General Administration	Trustee Responsibility	Community Foundation handles all
Grant Administration	Trustee Responsibility	Community Foundation can identify, research, make payments and monitor

**Annual IRS Form 990 and 990PF disclosures include the following: Asset size, investment earnings/detail of investments held, board members and addresses, detail of grants distributed and detail of contributions made.*

Building a Better Community Through Donor-Driven Philanthropy

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