



Comparison Chart

	Private Foundation	Community Foundation
Maximum Tax Benefits	No	Yes
AGI Tax Deduction Limitation – Cash	30%	50%
AGI Tax Deduction Limitations – Long Term Capital Gain Property (Publicly Traded Stock, Closely-held Stock and Real Estate)	20%	30%
Gifts of Qualified Appreciated Stock (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 (If Desired)
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
Customized/Personalized Investment Program for Each Charitable Entity/Fund	Yes	Yes
Ease of Establishing Charitable Entity	Complex	Simple
Annual Minimum Distribution Requirement	5%	None
Personal, Local Service by a Mission-based Organization	No	Yes
Knowledge about Local Nonprofits	No	Yes

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

There is so much more we'd like you to know.
Please call us at (702) 892-2326 for more information.
www.nevadacf.org

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