



**NEVADA
COMMUNITY
FOUNDATION**

Comparison Chart

Why a Community Foundation is a Better Choice

	Private Foundation	Community Foundation
Maximum Tax Benefits	No	Yes
AGI Tax Deduction Limitation on Cash	30%	50%
AGI Tax Deduction Limitations on Long Term Capital Gain Property	20%	30%
Gifts of Qualified Appreciated 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 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

