

COMPARISON CHART

	CFCM	PRIVATE FOUNDATION
Maximum Tax Benefits	YES	No
AGI Tax Deduction Limitation–Cash	60%	30%
AGI Tax Deduction Limitation– Long Term Capital Gain Property (Publicly-traded Stock, Closely-held Stock and Real Estate)	30%	20%
Gifts of Qualified Appreciated Securities (i.e., Publicly-traded Stock)	FAIR MARKET VALUE DEDUCTION	Fair Market Value Deduction
Gifts of Real Estate or Closely-held Stock	FAIR MARKET VALUE DEDUCTION	Cost Basis Deduction
Privacy/Confidentiality	YES CONFIDENTIALITY MAINTAINED	No; Disclosure of IRS Form 990PF* is Required
Excise Taxes on the Sale of Highly Appreciated Gifts	NO	Yes
Annual Excise Tax Payments	NONE	1-2% of Net Income & Net Realized Gains
Customized/Personalized Investment Program for Each Charitable Entity or Fund	YES	Yes
Ease of Establishing Charitable Entity	SIMPLE	Complex
Annual Minimum Distribution Requirement	NONE	5%
Personal Service by a Mission-based Organization	YES	No
Knowledge about Non-profits	YES	No

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



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