

COMMUNITY FOUNDATION

DONOR ADVISED FUND

VS

PRIVATE FOUNDATION



Donor recommends grants to nonprofits.



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Donor elects a board to oversee grantmaking.



Housed within the Foundation's public charity status.



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IRS must approve tax-exempt status.

Highly favorable tax deductions.



Up to **60%** of adjusted gross income.

PUBLICLY-TRADED SECURITIES



Fair market value up to **30%** of adjusted gross income.

REAL ESTATE AND CLOSELY-HELD SECURITIES



Fair market value up to **30%** of adjusted gross income.

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Up to **30%** of adjusted gross income.

PUBLICLY-TRADED SECURITIES



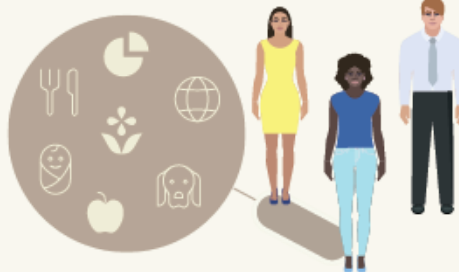
Fair market value up to **20%** of adjusted gross income.

REAL ESTATE AND CLOSELY-HELD SECURITIES

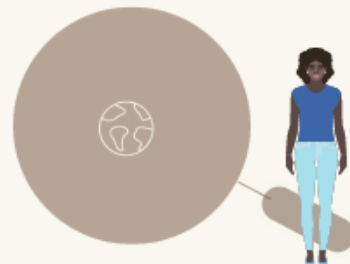


Cost basis up to **20%** of adjusted gross income.

Community experts and grantmaking best practices.



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Researches and evaluates its own grants.

No minimum distribution requirements.



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Required to distribute 5% of net asset value annually.



COMMUNITY FOUNDATION
FOR THE ALLEGHENIES

Benefiting our region every day, forever.