

**Your Vision. Our Experience. The Boston Foundation.**

**Customizing  
Charitable Solutions  
for Your  
Private Foundation**





## Increasing the Impact of Your Private Foundation



By partnering with the Boston Foundation, you can put your charitable dollars to work quickly and effectively. We work with private foundations in many different ways and on a variety of levels. We can help you focus your giving or simply supply information about the most worthwhile and proven nonprofits in our region and across the U.S.—even abroad. We will also invite you to forums on issues of importance to our city and region, provide you with access to cutting-edge research and introduce you to an extended family of donors and civic leaders.

## Greater Boston's Community Foundation

Founded in 1915, the Boston Foundation was one of the first and today is one of the largest community foundations in the country. With some **900 charitable funds**, we work in partnership with private foundations and our donors to make grants in all areas of community life. Our donors meet their own philanthropic goals, while adding to the Foundation's overall strength and ability to play a major civic leadership role for our region.



The Boston Foundation provides expertise in the full range of issues—from education to housing, community safety, workforce development, arts and culture and health and wellness.

## Join Our Extended Family

Learn how the Boston Foundation can increase the impact of your philanthropy. You will receive our annual report and newsletters as well as invitations to fascinating forums—presenting fresh research and information about Greater Boston.

Tom Bird takes advantage of the Foundation's forums and publications to stay informed about the most important issues of the day and identify cutting edge nonprofit programs to support.

"It's very challenging to make decisions about where to direct philanthropic dollars," he says, "but the Boston Foundation helps you think about your resources and where they'll do the most good."





## Meeting You Where You Are

Are you new to philanthropy or charitable giving? Are you **an experienced grantmaker** with a desire to be more strategic so that you can have a powerful, measurable impact? Are you concerned about succession planning and your charitable legacy?

The four adult children of Charles S. Scimeca inherited their father's private foundation and became philanthropists overnight. The first grant they made was to the West End Boys and Girls Club, honoring their father's commitment to that organization. Now they are also supporting organizations that reflect their own interests and, through an event at the Boston Foundation, have learned about various options for planning for the future of their philanthropy.



## Getting You Where You Want to Be

Let the Boston Foundation do the work for you. Choose to move your private foundation to a **Donor Advised Fund** at the Foundation and continue to make grants to the organizations you wish to support without having to worry about tax filings, payout requirements, investment decisions, excise taxes or other demands on your time.



Karen and Jim Ansara had a private foundation, but decided that the Boston Foundation's professional grantmaking services would help them be more strategic in their giving, so they opened a Donor Advised Fund at the Foundation. "The Foundation helped us to get organized and put procedures in place," says Jim Ansara. "The staff has helped us be more effective in our giving."



# Charitable Solution Comparison

## Donor Advised Funds

## Private Foundations

### INCOME TAX DEDUCTION

Appreciated property – publicly traded stocks	Fair market value	Fair market value
Other appreciated property	Fair market value	Cost basis
Cash gift limitation	50% AGI	30% AGI
Appreciated property limitation	30% AGI	20% AGI
Carry over	Yes – five years	Yes – five years

### OPERATIONS

To establish	Simple form	Pay to create new legal entity
Pay-out requirement	None	Yes – 5% of the value of foundation’s assets minimum
Excise tax on investment income	None	Yes – 2% of foundation’s net annual investment income
Restrictions on scholarship grants	None	Yes
Annual Audit	No	Yes
Annual filing of 990	No	Yes
Annual state filing	No	Yes
Anonymity/Privacy	Yes – full anonymity if desired	No – tax filings available on <a href="http://www.guidestar.org">www.guidestar.org</a>
Grant anywhere in the U.S.	Yes	Yes

### PHILANTHROPIC SERVICES

Grantmaking Consultation	Yes – no additional fees	Must hire staff or consultant
Informational sessions on charitable organizations or issues	Yes – no additional fees	Must hire staff or consultant
Research and evaluation of charitable organizations	Yes – no additional fees	Must hire staff or consultant
Full range of planned giving opportunities to add to fund	Yes	Additional legal fees

To join our mail list, or for more information  
about the ways we can work with you,  
please return the enclosed response card  
or call 617-338-1700.



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