



GIVE WELL



The San Diego
Foundation
A foundation for your passion

D O N O R
I n f o r m a t i o n



The San Diego Foundation enhances our community by working with individuals, businesses and organizations to establish charitable funds. Grants from these funds support charitable groups and programs working to improve the quality of life in San Diego County and beyond.

With hundreds of philanthropic partners, The San Diego Foundation supports nonprofit organizations and public institutions in fields such as the environment, science and technology, arts, civic engagement, education, health and human services, and other areas of need as diverse as the region.

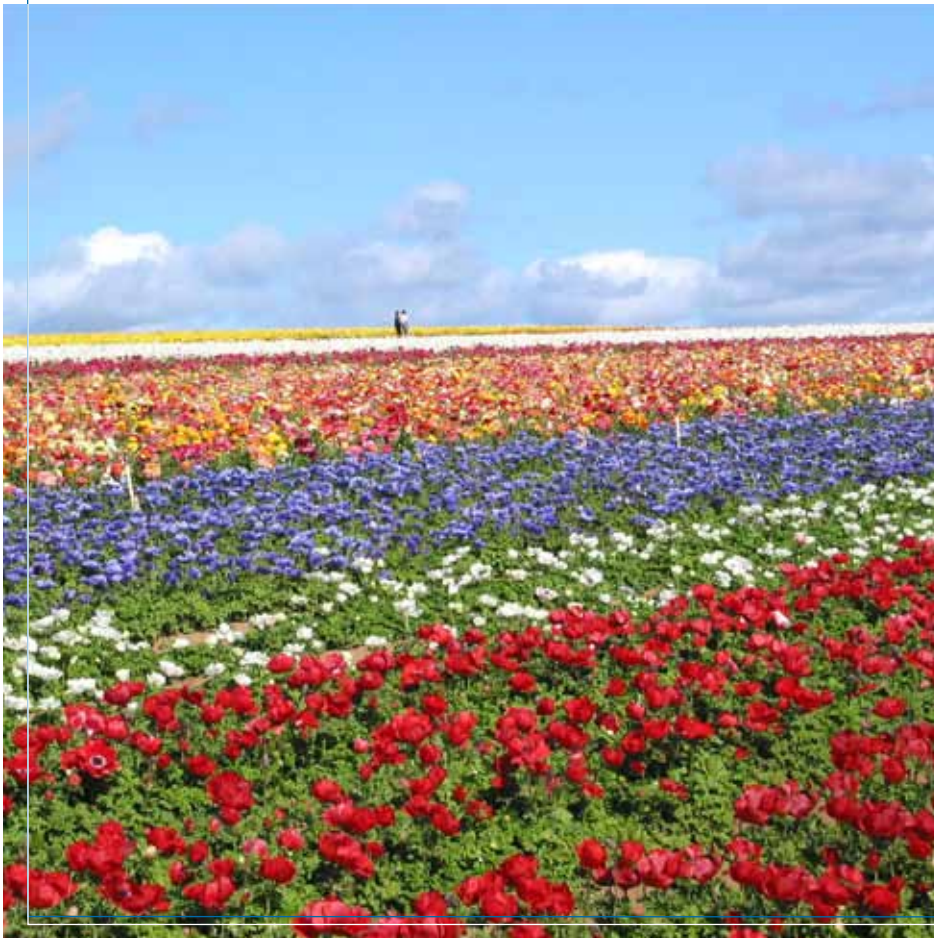


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CHARITABLE GIVING BENEFITS AND INFORMATION

WHY ESTABLISH A FUND AT THE SAN DIEGO FOUNDATION?

There are a number of reasons some of San Diego's most well-respected philanthropists and organizations choose The San Diego Foundation to establish their funds. Here are just ten of those reasons:

TEN REASONS TO ESTABLISH A FUND AT THE SAN DIEGO FOUNDATION

- 1 We are a local organization with deep roots in the community, and our professional staff has broad expertise regarding San Diego's issues and needs.
- 2 We provide highly personalized service tailored to your charitable and financial interests.
- 3 Our donor advised funds help you invest in the causes you care about most.
- 4 We accept a wide variety of assets and can facilitate even the most complex forms of giving.
- 5 We partner with professional advisors to create highly effective approaches to charitable giving.
- 6 We allow for maximization of tax advantages under state and federal law.
- 7 We maximize the impact of your gift by pooling donations and grants.
- 8 We build endowment funds to benefit the community in perpetuity while helping to create personal legacies.
- 9 We convene agencies and coordinate resources to ensure that your gift is dedicated to your passions, not administrative needs.
- 10 We offer the opportunity to connect with other donors in the San Diego community.

WHY GIVE?

Americans have a deep and strong culture of charitable giving. Nonprofit organizations passionately strive to improve and strengthen their communities through work in such fields as education, healthcare, arts and environment. Organizations rely on the generosity of donors to help carry out their critical missions.

Charitable giving is encouraged and rewarded in the United States. The government encourages charitable giving through powerful and long-standing incentives incorporated into our tax and estate laws.

CHARITABLE GIVING BENEFITS AND INFORMATION

WHY A COMMUNITY FOUNDATION?

Community Foundations, such as The San Diego Foundation, are tax-exempt charities organized as collections of individual funds. Although grants from the funds may be made outside of the region and even the country, the community foundation's purpose is to support the long-term benefit of a specific geographic location. Unique among charitable organizations, community foundations are experts in both sides of the philanthropic exchange, providing premium service to individual funds and developing deep knowledge of local community needs.










WHY THE SAN DIEGO FOUNDATION?

The San Diego Foundation provides a simple, convenient and flexible way to make a positive difference for generations to come. We manage charitable funds for hundreds of individuals, families and corporations. A gift to The San Diego Foundation provides maximum tax deductions, outstanding investment management and low administrative costs.

The San Diego Foundation allows individuals and families to establish customized charitable funds without the burden of tax liabilities and administrative tasks associated with setting up a private foundation. Top professional firms manage investments to maximize long-term performance. Our Board of Governors provides keen oversight and an unwavering commitment to honoring the wishes of each donor.



Additional Benefits Include:

-  The ability to take immediate tax deductions for your contributions
-  Avoidance of capital gains taxes
-  The flexibility to grow your fund over time
-  The opportunity to recommend grants to your favorite causes and organizations on your own timeline
-  Access to information and data in the areas you care about most
-  Participation in the philanthropic planning process to define and reach your financial and charitable goals
-  The many ways to leave a named legacy fund
-  Increased visibility through inclusion in materials and networking
-  The option to have facilitated meetings with family members to discuss your fund



WHAT ASSETS CAN I USE TO SET UP A FUND?

There are many convenient financial vehicles for setting up a fund at The San Diego Foundation, each with its own set of benefits. Most often, funds are started with a gift of cash, real estate or stock. Please see page 16 for details.

WHO DO WE FUND?

Grants are made to organizations that have been determined to be exempt from income tax under Internal Revenue Code 501(c)(3) and California Revenue and Taxation Code 23701d.

SERVICES PROVIDED BY OUR CHARITABLE GIVING TEAM

The Charitable Giving Team of The San Diego Foundation helps make your contribution as meaningful and convenient as possible. We will work with you to personalize your fund based on your giving preferences and will give you as much time as you need to manage your fund.

FOUNDATION RESOURCES

As a member of The San Diego Foundation's family, our home is yours. You are welcome to use any of our resources, materials and meeting spaces to further your philanthropic interests.



FUND TYPES & FUND CLASSIFICATIONS

FIVE DECISIONS WHEN OPENING A FUND

1. WHEN?

Current Fund
(experience the joy of giving now)

Legacy Fund
(gift is part of your estate)

2. FOR HOW LONG?

Endowment: Only 5% of income can be granted out; principal gift remains intact providing grants in perpetuity

Non-Endowment: Total assets in the fund may be granted out

3. MY FUND'S NAME AND CHARITABLE PURPOSE?

Choose a name that is meaningful to YOU. Support specific organizations, charitable causes, scholarships, Common Good Fund, or general charitable purposes

4. HOW WILL GRANTS BE MADE?

Common Good: Based on the region's greatest needs, Board of Governors will make decisions

You decide.

You appoint a family committee or other group

You select an organization to be supported in perpetuity.

5. WHAT TYPE OF ASSETS?

A minimum of \$25,000 for individual and \$50,000 for organizational funds. You may donate cash, appreciated securities, real estate, insurance policies, etc.

DONOR STORIES

RUFUS AND MARY DEWITT

Endowment Fund

The family of Rufus and Mary DeWitt established a fund in their parent's name to honor their legacy of community service. Rufus always fought on behalf of those in need. As the first black executive director of a San Diego County YMCA, he was an exemplary role model who left the community in better condition than he found it.

Mary was an educator who taught for more than 40 years in San Diego, Alabama and Tennessee. An active community member, she was a major force behind the Martin Luther King Jr. Pageant and Parade and served as a founding member of Women, Inc. The fund supports development and education for disadvantaged youth of southeast San Diego.



Rufus and Mary DeWitt



THE SCHNEIDER FAMILY FUND

Non-Endowment Fund

The Schneider Family Fund was established as a non-endowment more than 10 years ago by Phillip and Dr. Shauna Schneider to provide general charitable support for community causes. The Schneiders are particularly interested in supporting youth-oriented, faith-based and educational programs

in North County San Diego. Phil is currently Chairman of the Board for the YMCA of San Diego County, and he also serves on the board of two local biotech firms. Shauna is a physician practicing dermatology in Poway, and she is involved in lay ministry at Rancho Bernardo Community Presbyterian Church (RBCPC), where she chairs Cascade ("Loving our City to Live"). Through their fund at The San Diego Foundation, the Schneiders have provided support to organizations including the YMCA, the Boys & Girls Club of Greater San Diego, RBCPC, Poway High School, youth music appreciation through the Poway Center for Performing Arts and UC Davis. The Schneiders have actively involved their children (Sarah, Erin and Matt) in their charitable giving and community involvement, to carry on the family's strong tradition of giving back.

ENDOWMENT FUNDS

An endowment is a permanent fund. Endowment funds are pooled for maximum benefit and invested to achieve long-term capital growth. Contributions are irrevocable and become assets of The San Diego Foundation.

Balance

Principal Balance – The principal balance can never be spent, so the endowment’s earning power is protected against inflation. Excess income or appreciation is added to the principal to protect its value over time.

Distributable – The distributable balance consists of net income and appreciation (realized and unrealized) of the principal. This is the portion of the fund from which grants may be made.

Advantages – The principal amount of money gifted will never be depleted. In this way, the fund will continue to give forever.




Limitations – As the amount of money available for distribution is based on the principal amount in the fund, each year’s grants are directly affected by the fund’s overall success in the market.

Liquidity – The principal balance invested is never liquidated, allowing for a continuous, perpetual gift.

ENDOWMENT INVESTMENT AND DISTRIBUTION POLICY

Structured for long-term total return, funds are invested in a balanced portfolio of stocks, bonds and other investments. The San Diego Foundation’s Investment Committee determines the appropriate mix of assets. This allocation is then approved by The San Diego Foundation’s Board of Governors, and the assets are then invested under the “total return” philosophy, designed to achieve a desired rate of return within an acceptable level of risk.

Our Investment Policy is:

-  Protect the principal investment
-  Obtain maximum returns commensurate with reasonable risk
-  Comply with all applicable laws

When an endowment is established, it must be given sufficient time to vest and acquire dividends. It is the dividends and realized gains of these investments that become the money available for making grants.

DISTRIBUTION OF ENDOWMENT FUNDS

All earnings are added to the principal balance. The annual distribution rate is currently 5% and is allocated monthly. This monthly percentage, 1/12 of 5%, is calculated based on the average market value of the prior 36 months. If at any time the principal is less than the initial value of the fund, distribution is limited to interest and dividends. Although this has always been The San Diego Foundation policy, the percentage allocation undergoes periodic reviews and is subject to change.

There are many classifications of funds which can be created as endowments. An explanation of each can be found in the *Fund Classifications* section of this booklet on page 12 and 13.

NON-ENDOWMENT FUNDS

Non-endowment funds have no permanent principal balance and are immediately available for grant distribution. An advised non-endowment fund can become an endowment fund at any time upon request.

Advantages – You have the opportunity to make an immediate impact on the community.

Time – Funds are available for distribution the moment they are received by The San Diego Foundation.

Limitations – The money you provide has a finite existence. Unless additional funding is provided, the monies available for granting will run out over time.

Liquidity – All non-endowment pools are 100% liquid. Any amount may be granted from the pool at any time.

NOTE: *You may wish to maintain both an endowment fund and a non-endowment fund. This allows you to regularly transfer monies from the non-endowment fund to the endowment fund to help build a balance upon which gifts can be provided in perpetuity.*

WD-40 COMPANY FOUNDATION



WD-40 Company has always believed in supporting the communities in which its employees live and work by providing resources and volunteer time to nonprofit, charitable organizations. WD-40 Company's corporate values include doing the right thing as well as creating positive, lasting memories, and their efforts to support nonprofit groups certainly bring those to life. WD-40 Company is also involved in a variety of cause marketing related programs that have mutual benefit

for the company and their charitable partners. To help manage their commitment to these partner nonprofits, WD-40 Company has established a fund at The San Diego Foundation.

The two organizations work together to ensure that the charitable partners are receiving the appropriate support as well as deploying the resources to have the greatest community benefit. The first effort of this new fund was the support of the WD-40 Military Collectible Series, a specially printed set of four WD-40 cans that serves as a salute to our troops. This program was officially launched right here in San Diego on the deck of The U.S.S. Midway Museum. WD-40 Company donated 10 cents from each can sold during this promotion to three deserving charities that support our active duty military, wounded warriors, veterans and their families. They committed a guaranteed minimum of \$300,000.

FUND TYPES & FUND CLASSIFICATIONS

Type of Fund	Purpose	Endowment Fee*	Non-Endowment Fee*	Minimum to Start a Named* Fund <i>(gifts of any size are accepted to existing funds)</i>	Governance
Advised <i>(See page 15 for details)</i>	To support qualified nonprofit organizations	1%	1.5%	\$25,000	Founder and/or his/her designees recommend grants to the Board of Governors, which accepts the recommendations as long as the grants are to qualified nonprofits or public agencies.
Agency	To support a qualified nonprofit organization	.5%	N/A	\$50,000	Fund is established by the organization receiving the grants. Once or twice a year, grants are made to the designated organization after approval by the Board of Governors.
Common Good	To address the changing needs of the San Diego community	1%	1.5%	\$25,000	Professional staff and volunteer experts recommend grants to the Board of Governors based on an extensive research and vetting process.
Corporate	To support qualified nonprofit organization(s)	1%	1.5%	\$25,000	Corporate representatives recommend grants to the Board of Governors, which accepts the recommendations as long as the grants are to qualified nonprofits or public agencies.
Designated	To support a specific nonprofit organization(s)	.5%	N/A	\$25,000	Fund is established by an individual or organization other than the organization receiving the grants. Grantee(s) may not be changed after the fund is established. Once or twice a year, grants are made to the designated organization(s).
Field-of-Interest	To address a particular geographic region or issue	1%	1.5%	\$25,000	Advisory committee where no one donor has more power than others recommends grants to the Board of Governors.
Mitigation	To support a specific nonprofit organization to manage open space	.75%	.75%	\$25,000	Endowment. Nonprofit habitat manager is identified upfront but can be changed by advisor later. Advisor may also choose to recommend actively or passively (i.e., automatic payments in March and/or September). Non-Endowment is a temporary fund for major habitat work in addition to creating an endowment or converting to endowment later.

*Fees decrease at the \$1 million and \$5 million levels. Consult a member of the Charitable Giving Team for more information.

Type of Fund	Purpose	Endowment Fee*	Non-Endowment Fee*	Minimum to Start a Named* Fund <i>(gifts of any size are accepted to existing funds)</i>	Governance
Scholarship <i>(See page 14 for details)</i>	To support a particular person selected from a qualified applicant pool (grant made to the institution and the individual)	2%	2%	\$25,000	Founder and/or his/her designees as well as a separate committee or the Scholarship Selection Committee recommend grants to the Board of Governors.
Legacy <i>(See page 15 for details)</i>	To support qualified nonprofit organizations or areas of interest	See fees outlined above for each type of fund. In addition, a one-time fee of 1% is assessed upon receipt.	See fees outlined in the table above for each type of fund. In addition, a one-time fee of 1% is assessed upon receipt.	none	Funds may be established now with no assets, to serve as a holding place for an estate gift. See Governance options for each fund type fund type above.

PROFESSIONAL MONEY MANAGEMENT, CUSTODIAL AND REPORTING EXPENSES

To ensure that funds are managed to balance risk and return, The San Diego Foundation's Investment Committee employs the services of professional money managers to invest these funds. The San Diego Foundation also incurs expenses to provide custodial and reporting services, a portion of which are reimbursed. Earnings are posted to each fund net of these expenses. This information is provided in the spirit of full disclosure.

Endowment Funds	= up to .90% annually
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	Pool A: Basis Points	Pool B: Basis Points	Pool C: Basis Points
Non-Endowment Funds	= Currently up to .55% annually	= Currently up to .55% annually	= Currently up to .80% annually

Fees are charged monthly at a rate of 1/12 per month. A minimum of \$250/year will be charged against each type of fund for foundation support. Any out-of-pocket expenses paid by The San Diego Foundation on behalf of a gift, including but not limited to legal fees, maintenance, or costs associated with the sale of real estate, are charged against the fund. Direct expenses may specifically be associated with scholarship funds.


** As of 10/20/2011*




SCHOLARSHIP FUNDS

The San Diego Foundation's Community Scholarship program is the largest scholarship provider in the region. We offer the following wide array of services to help you give the gift of education to a deserving student:


Establishing criteria...Deciding who to help.

 Sometimes donors need help deciding what type of scholarship to offer. Our expert staff can suggest criteria to meet the growing demand for scholarships. Ultimately, we'll help you settle on criteria that meets your passion.


Application...Asking the right questions.

 We offer a comprehensive Common Scholarship Application which has been continually fine-tuned since the Community Scholarship program's inception in 1997. We also have the ability to create a customized application to meet your needs. Our state-of-the-art online application system will make it simple for students to find your scholarship.


Outreach...Getting the word out.

 Our scholarship offerings span San Diego County, as does our outreach network. We'll utilize that expansive network to attract the best applicants for your scholarship.

Vetting applications...Narrowing the field.

 In consultation with you, we'll ensure that only the qualified number of applications you desire make it to the selection stage.

Selection...Making tough decisions.

 One of the unique services we're able to offer our donors is the ability to be involved in the selection process. The level of involvement is entirely up to you.

Selection options available:

- Community Scholarship Program Committee – A volunteer committee comprised of experts in the education field.
- Joint Panel - Comprised of you and/or your representatives and members of the Community Scholarship Program Committee.
- External Selection Committee - Comprised of you and/or your representatives.



DONOR SERVICES AND EXPERIENCES

What can you expect when you open your charitable fund at The San Diego Foundation? Our goals are: connecting you to the community, connecting you to other philanthropists and connecting you to The San Diego Foundation. The below partial list of services and activities gives you an idea about how we aim to serve as your partner in philanthropy – we are always here to listen and grow with you.

Someone To Talk To

Personalized and Professional Service. Each fund is assigned a donor manager who helps ensure your charitable goals get personalized attention. We can also help you develop a custom giving profile to reflect your values and community interests.

We Know Grants

Expert Grantmaking and Financial Management. We ensure that charitable giving is always in compliance with the IRS, and carefully track your grants and donations to provide regular and accurate reporting (which is also available online, 24/7). We can also ask grantees to complete follow-up reports, to evaluate the impact of your grant.

Just Ask Us!

Community Knowledge. The San Diego Foundation has decades of experience in addressing community issues. We can help you develop a better sense of potential grant impact through research reports, sector analysis, or site visits on your behalf – so you are confident that your grant is making a difference in the areas that matters to you.

Meet Fellow Givers

Donor Connections. We plan events, activities and other opportunities to enable donors to meet one another, learn about each other's passion in the community, and share stories about how their grants have made a difference. Examples include our **New Fund Dinner**, where new funds are recognized and celebrated; **CEO Roundtable Luncheons**, where donors can learn firsthand about new initiatives and programs; and behind-the-scenes events at unique community settings.

Special Touches

We want to help you make a difference in your community and celebrate your generosity. Please ask about customized services such as facilitation of family grantmaking meetings (including hosted office space), coordination of grant projects with a particular organization, and planning onsite check presentations of your grant*.

**Either accompanied by staff with actual check, or with grant certificate*

GIFTING CURRENT ASSETS

When making a charitable gift, you have several alternatives to giving cash.

Stock

Over the long run, stocks tend to become more valuable. If you choose to sell them, you will pay a capital gains tax on the increased value of the stock. When you give that stock to charity, however, you pay no tax on the gain and receive an income tax deduction for the full value of the stock.

Real Estate

One of California residents' greatest assets is real estate. Similar to appreciated stock, when you give real estate that is more valuable today than when you acquired it, your tax deduction is the present market value and there is no tax on the gain. Real estate transactions require a few months for completion of the transaction. Learn more about this giving option on pages 18-19 of this booklet.

Life Insurance

Your life insurance policy originally intended for children who are now grown and have sufficient assets of their own, can be gifted. Making The San Diego Foundation the owner and beneficiary of such a policy provides an income tax deduction and a great gift to support important charities.

PLANNED GIFTS

The IRS has authorized several ways to make a gift to The San Diego Foundation that will benefit our communities in the future and provide benefits for you. If you name The San Diego Foundation as a beneficiary, we recommend you open a legacy fund with us so we have documentation of your wishes and can provide ongoing stewardship to ensure your philanthropic intent is fulfilled.

Will or Living Trust

Consider including a charitable bequest in your will or living trust. Simply identify The San Diego Foundation as the beneficiary of a given amount, a percentage or the residue of your estate.

Qualified Retirement Plan Beneficiary Designation

Many people have assets in a qualified retirement plan to provide financial security during retirement. A portion of these assets will often remain after your passing. If you plan to leave those assets to anyone but your spouse, they will be subject to taxation equaling as much as 80 cents or more on the dollar. Making The San Diego Foundation the successor beneficiary to your spouse for those remaining assets gives the full dollar value to support your charitable goals while removing the assets from your estate for tax purposes.



Charitable Gift Annuity

A Charitable Gift Annuity provides a guaranteed income stream to you and your spouse for the rest of your lives. You transfer your property to The San Diego Foundation and receive a charitable deduction for a portion of the transfer, and tax free income. If using appreciated properties, you can also avoid capital gains tax and future estate taxes on the gifted property.

Charitable Remainder Trust

A charitable remainder trust (CRT) permits you to make a gift and receive income in return. By using The San Diego Foundation, you can establish a fund with the trust assets to support important charities. We receive the assets at the end of the trust's term and provide ongoing stewardship of your charitable wishes. There are additional benefits to this option if you use appreciated assets to fund the trust, as you will not be subject to capital gains taxation. You will also be entitled to an income tax charitable deduction.

There are two types of Charitable Remainder Trusts: Unitrusts and Annuity Trusts. In both cases, the term may be for life or a period of years up to a maximum of 20 years. The minimum annual percentage payout is 5%.

Charitable Lead Trust

The charitable lead trust (CLT) is the reverse of the CRT. The trust distributes income to the charity for a period of years or throughout your lifetime with the assets returning to you or, more typically, to family members. The CLT allows you to make a significant gift to charity and transfer assets to family members with reduced or no gift and estate taxes.



GIFTS OF REAL ESTATE

Gifts of real estate allow you to unlock the full appraised value of your property while receiving significant tax advantages and possibly increasing your income, all while building a charitable legacy supporting your favorite causes.

Tax Benefits

An outright gift of real estate entitles you to receive multiple tax benefits. Gift your entire property, or a portion thereof, to establish a charitable fund that can support your favorite causes.

Benefits may include:

- 🌱 Charitable tax deduction
- 🌱 Avoid capital gains tax
- 🌱 No future estate taxes

The Process of Gifting Real Estate

The San Diego Charitable Real Estate Foundation (CREF), a supporting organization of The San Diego Foundation, was established to focus exclusively on gifts of real estate. The CREF's dedicated Board of Directors and staff offer years of experience and expertise in real estate, with an emphasis on charitable giving.

There are a few, simple steps to take when giving a gift of real estate.

- 🌱 Contact The San Diego Foundation to discuss your options
- 🌱 Proceeds from the real estate gift are placed in a charitable fund
- 🌱 Our expert staff creates a customized giving plan
- 🌱 You begin recommending grants to support the causes that matter to you

TYPES OF REAL ESTATE GIFTS

Retained Life Estate - Remain in Your Home

You can make a significant gift to support the causes you care about with the most valuable asset you hold, your home. A Retained Life Estate allows you to receive an immediate tax deduction for the present remainder value of your home, while allowing your continued occupancy of the home for the rest of your life. After your lifetime, the proceeds from the sale of the property benefits the causes you select.

Charitable Remainder Trust – Income for Life





If you have a highly appreciated, low-yielding piece of real estate (assets in excess of \$500,000), you can avoid capital gains tax associated with the sale of the home and receive a deduction for a portion of the gift. A charitable remainder trust (CRT) allows you to make a gift of real estate (including 1031 properties) and receive an income stream for the rest of your life. With minimal limitations, you have the flexibility to determine your payout period and income distribution. The lower your payout the larger the tax advantage.

Willing Your Estate

When you gift your estate through a will or trust, you avoid potential future estate taxes and spare your family the burdens associated with upkeep or sale of the property.



There are many types of real estate gift options:

-  A house or condominium
-  Investment property (residential, commercial, industrial)
-  Land (undeveloped, vacant lots parking lots)
-  Vacation property (excludes timeshares)

HOW DOES A FUND AT THE SAN DIEGO FOUNDATION COMPARE TO

	The San Diego Foundation Donor Advised Funds	Private Foundation
Starting Your Fund or named Foundation	Established at The San Diego Foundation	Nonprofit corporation created by donor
Start-up Costs	No cost to donor	Similar to establishing a new corporation: substantial legal, accounting and operational start-up costs
Tax Status	Shares the public charity tax exempt status of The San Diego Foundation	Applies for private foundation tax exempt status from the IRS
Charitable Deductions/ Cash Gifts	Tax deduction of up to 50% of adjusted gross income	Tax deduction is limited to 30% of adjusted gross income
Charitable Deductions/ Appreciated Property	Tax deduction available for full market value and up to 30% of adjusted gross income	Tax deduction limited to 20% of adjusted gross income and in some cases is limited to donor's cost basis
Privacy	Availability of information is at donor's discretion	Tax returns are public records, they are compiled into grantseeker directories and available on the internet
Fiduciary Responsibility	The San Diego Foundation fulfills the associated fiduciary responsibilities	Board has full fiduciary responsibility
Payout Requirements	Do not apply	5% of the average market value of its net investment assets
Self-Dealing Rules	Private foundation self-dealing rules do not apply	Strict regulations prohibit most transactions between a private foundation and its donors (including related persons or corporation)
Donor Involvement	Donor makes advisory grant recommendations final decisions rest with The San Diego Foundation	Donor retains control over investments and grantmaking, subject to IRS requirements
Administrative Concerns (Personnel, facility, gift and grant management)	Services provided by The San Diego Foundation with personalized services available	Must establish and/or obtain these services
Grantmaking Support	Full-service grantmaking research, analysis monitoring, and follow up	Must hire staff or consultant
Administrative Costs	Minimal (0.5% - 2.0%)	Administration can be costly
Annual Taxes	None	Subject to excise tax of up to 2% of net investment gain including net capital gains
Annual Tax Filings and Returns	Not required	Required with supporting schedules
Investments	Fund assets are professionally invested	Must research and secure its own investment vehicles

MY OTHER GIVING OPTIONS?

Supporting Organization	Commercial Gift Fund
Nonprofit corporation created with The San Diego Foundation's assistance	Established at Commercial Brokerage Firm
Minimal costs through collaboration with The San Diego Foundation	Varies
Obtains public charity tax exempt status via The San Diego Foundation	Shares the public charity tax exempt status of gift fund
Tax deduction of up to 50% of adjusted gross income	Tax deduction of up to 50% of adjusted gross income
Tax deduction available for full market value and up to 30% of adjusted gross income	Tax deduction available for full market value and up to 30% of adjusted gross income
Similar to a private foundation	Varies within brokerage firms
Administrative guidance provided by The San Diego Foundation	Similar to The San Diego Foundation
Do not apply	Do not apply
Private foundation self-dealing rules do not apply	Private foundation self-dealing rules do not apply
Donor holds significant organizational influence, may appoint minority of the board	Similar to The San Diego Foundation
Affiliation with The San Diego Foundation provides access to existing services	Varies, minimal personalization
Full service available at The San Diego Foundation (negotiated)	Not available
Shared by The San Diego Foundation and therefore fees are competitive	Varies
None	None
Prepared and filed by The San Diego Foundation (applicable filing cost)	Not required (reported as part of Gift Fund)
May use professional investment services offered by The San Diego Foundation or outside services	Through Brokerage Firm



Thank You

Thank you for considering a philanthropic partnership with us through the establishment of a fund at The San Diego Foundation. We are here to provide you with all of the customized services you need to get started, and look forward to working with you over the long-term to ensure fund dollars are utilized as you intend and for maximum impact.

For more information, please contact our charitable giving team at 619-235-2300 or visit our website at www.sdfoundation.org



www.sdfoundation.org

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