

DONOR ADVISED FUND

Giving to achieve larger, more long-term charitable goals.

Donor Advised Funds let donors — and their successors — participate in the grantmaking process while pursuing larger, longer term charitable goals.

PERSONAL DONOR ADVISED FUND

Through a **Personal Donor Advised Fund**, you can avoid capital gains by donating long-term appreciated assets such as public or privately held stock, real estate, mutual funds, and life insurance into your account.

GIVE WITH US TO COMBINE FAVORABLE TAX BENEFITS AND FLEXIBILITY

- With an initial contribution of \$25,000 in cash or appreciated assets, you enjoy the benefits of a private foundation without the added expenses and administrative burdens. You are eligible for a tax deduction upon receipt of your donation into the account.*
- Recommend the investment program (*choice of four*) used for the account.
- Receive any earnings above the professional service fee back into the account, tax free.
- Advise grants of \$100 or more to the nonprofit of your choice — locally, regionally, and nationally.**
- Recommend unlimited grants online or in writing. You decide the timing of your grants — there is no requirement to advise a grant from the account in a given year.
- Set-up recurring grants for monthly, quarterly, or semi-annual distributions.
- Monitor account activity online, receive quarterly statements, and let us provide you with the necessary paperwork at tax-time.
- Receive recognition for your grants or remain anonymous.

ENGAGE YOUR FAMILY THROUGH A PERSONAL FUND

- Assign successors (*children, family, friends, advisors*) to continue advising grants past your lifetime.***
- Engage in family giving services — participate in family discussions and activities with Foundation facilitators to create a family mission statement and philanthropic plan.

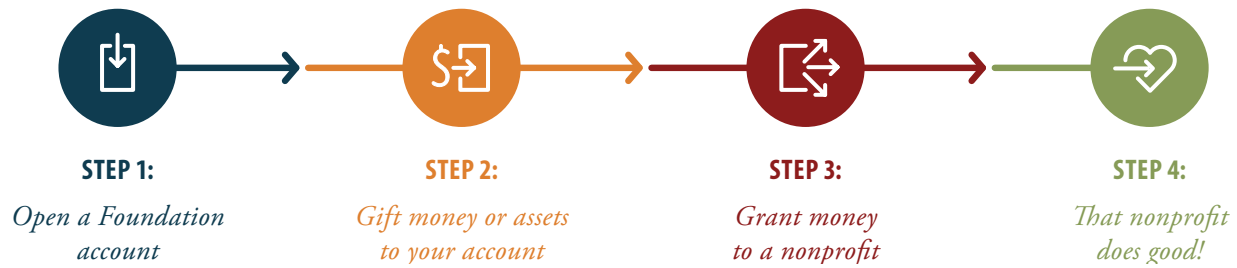
FOR MORE INFORMATION, CONTACT US AT
GIVING@OMAHAFUNDATION.ORG OR (402) 342-3458.



Omaha Community
Foundation

Let good grow.

HOW YOUR GIFTS BECOME FOUNDATION GRANTS



DONOR ADVISED FUND FEES

The professional service fee for Donor Advised Funds is a flat fee of 1.00%, with a minimum annual fee of \$750, and with declining fees above \$2 million (*see detail below*). Fees are assessed at the close of every quarter.

| Fund fair market value | Flat fee |
|---|----------|
| From \$25,000 up to \$2 million | 1.00% |
| From \$2 million up to \$4 million | 0.80% |
| From \$4 million up to \$7 million | 0.65% |
| From \$7 million up to \$10 million | 0.60% |
| Amount above \$10 million | 0.50% |
| Additional rebates begin above \$25 million | |

NOTES

- * *The Omaha Community Foundation has exclusive legal control over the assets. Donor advised funds are established by donors for unrestricted charitable purposes with the donor, or persons designated by the donor, retaining the right, for a specific period of time, to offer recommendations to the Foundation regarding the recipients and amounts of grants from the fund. The recommendations of an advisor may not be binding on the Omaha Community Foundation, which must retain final authority to determine distributions from the fund. Accordingly, pledges of financial support cannot be honored and are not allowed. The right of a donor, or his or her designee, to offer advice is personal to that advisor and cannot be assigned or delegated beyond the limits set forth in the fund agreement.*
- ** *Individuals, donors, and advisors may not receive grants, loans, compensation, or similar payments or any goods or services directly or indirectly in exchange for a grant from the fund. This includes any grant that is comprised of a deductible portion and non-deductible portion (tickets and/or tables to fundraising events, memberships whereby the organization has indicated receipt of non-deductible value in exchange for the gift, athletic program donations, and charitable auctions in exchange for an item with a market value).*
- *** *Upon your death, resignation, or incapacity, if the account's net asset balance is less than \$1 million, one generation of your appointed successor advisors may continue to make grant recommendations from the account. If the account maintains a net asset balance of \$1 million or more, your successor advisors may continue to make grant recommendations from the account (and appoint following successor advisors) so long as the lineal descendants of the account founders remain active in the grant making process.*

VARIANCE

The Fund will be held and administered as a component fund of OCF subject to the power of OCF to modify any restriction or condition which becomes unnecessary, incapable of fulfillment, or inconsistent with the mission of OCF. OCF agrees that if the Board proposes to exercise the variance power under Article IV of OCF Articles of Incorporation, the Board will first notify the Nonprofit in writing of (1) its intent to exercise such power, and (2) the manner in which the OCF proposes to vary the purposes, uses, or methods of administration of the Fund. If OCF ceases to be a qualified charitable organization or if OCF proposes to dissolve, the assets of the Fund shall, after payment or making provision for payment of any liabilities or other amounts properly chargeable to the Fund, be distributed to the Nonprofit.