

# NONPROFIT ACCOUNT OPTIONS

	Pass Through Agency Fund	Nonprofit Agency Endowment	Fiscal Sponsorship Fund
<b>Explanation of IRS Classification</b>	Nonprofit organization's can establish an account to use OCF as an umbrella 501(c) (3). All funds must be granted to a public charity.	Nonprofit organization's can establish an agency endowment. A 4.5% payable allotment is allocated to the agency annually if they choose to take it. Annual allotments must be taken by December 31st or it returns to the fund corpus.	Start-up Nonprofits and/or projects can establish an account to use OCF as a fiscal sponsor. Vendors and independent consultants can be paid from the fund. Funds may also be granted to 501(c)(3) charities. Projects must be approved via Management Team.
<b>Minimum initial contribution</b>	\$1,000	\$10,000	\$1,000
<b>Start-up costs</b>	None	None	None
<b>Endowed/Non-Endowed</b>	Non-Endowed	Endowed	Non-Endowed
<b>Investment Options</b>	Program 1 or 4	Program 1 or 4	NA
<b>Fees (assessed quarterly)</b>	5.00% = up to the first \$100,000 2.50% = from \$100,000 up to \$500,00 1.25% = from \$500,000 up to \$1 million .75% = above \$1 million Minimum annual fee of \$500.	.75% = up to the first million .50% = from \$1 up to \$5 million .25% = from \$5 up to \$20 million .0625% = above \$20 million Earnings above the professional and investment service fees (if independently managed) accrue to the fund, tax-free. Minimum annual fee of \$300.	10% levy on all incoming gifts or a minimum annual fee of \$500 (whichever is greater).
<b>Succession planning</b>	NA	Lasts into perpetuity or until all funds are expelled.	NA
<b>Grant Recommendation Options:</b>			
<b>Minimum Grant Distribution</b>	\$100	\$100	\$100, NA for vendor payments.
<b>via Phone</b>	No	No	No
<b>MyOCF</b>	Yes	Yes	Yes
<b>via fax</b>	Yes	Yes	Yes
<b>via writing</b>	Yes	Yes	Yes
<b>Charitable income tax deduction limits:</b>			
<b>for gifts of cash and ordinary property</b>	Up to 50% of AGI	Up to 50% of AGI	Up to 50% of AGI
<b>for gifts of public stock held long-term</b>	Fair market value up to 30% of AGI	Fair market value up to 30% of AGI	Fair market value up to 30% of AGI
<b>for gifts of privately held stock and real property held long-term</b>	Fair market value up to 30% of AGI	Fair market value up to 30% of AGI	Fair market value up to 30% of AGI
<b>Gift and estate tax deduction</b>	Unlimited	Unlimited	Unlimited
<b>Philanthropic services</b>	Online account information and grantmaking Quarterly account statements Planned giving informational sheets, turn-key marketing sheets and expertise when meeting with prospective donors <i>*Nonprofit Agency Endowments only</i>		
<b>Due diligence</b>	OCF provides the IRS-required steps for gifts of assets to protect your charitable tax deduction. The OCF also verifies the nonprofit status of intended grant recipients.		
<b>Privacy</b>	NA	NA	NA
<b>Excise taxes</b>	None	None	None
<b>Required annual payout</b>	None	None	None
<b>Administrative requirements</b>	None	None	None

For more information, visit [omahafoundation.org](http://omahafoundation.org) or contact us at [giving@omahafoundation.org](mailto:giving@omahafoundation.org).