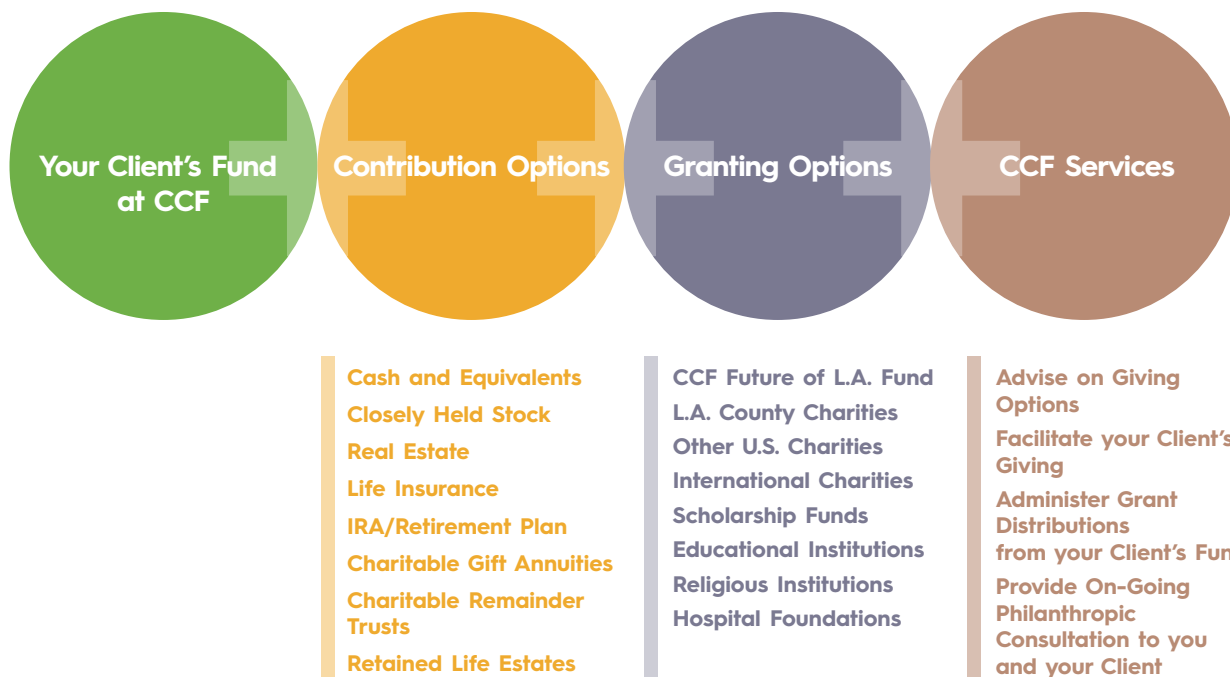




A PARTNERSHIP WITH CCF MEANS:

- Having access to a team of experts in charitable giving at no cost to you
- Continuing to provide investment advisory services and management of assets through the ChAMP option
- As little or as much support as you and your client prefer
- Continuing education opportunities

WHAT YOUR CLIENT GETS WITH A FUND AT CCF:



HOW A PARTNERSHIP WITH CCF WORKS:

YOU + CALIFORNIA COMMUNITY FOUNDATION

Identify client as donor prospect
Explore your client's best giving solution by working with CCF

INTRODUCTIONS

Consults with you and your client upon request
Evaluates your client's goals
Prepares gift proposal

GIFT ACCEPTANCE

Finalizes gift agreement
Performs due diligence such as appraisals, title transfers, necessary inspections and other issues involving gift
Liquidates assets depending on gift type
Provides gift acknowledgement record

GIFT MANAGEMENT

Invests funds in CCF investment pool or with advisor
Distributes income from gift
Provides on-going philanthropic consultation to you and your client

If you are considering a private foundation, CCF offers a Private Foundation Alternative Fund that has all the elements of a private foundation with greater tax benefits and without the administrative hassles.

	DONOR ADVISED FUND	CCF PRIVATE FOUNDATION ALTERNATIVE FUND	TRADITIONAL PRIVATE FOUNDATION
GRANTMAKING AND INVESTMENTS	Donor recommends grants to qualified nonprofits. Donor may choose from CCF investment pools.	The fund's board oversees investments and grantmaking. CCF and donor collaborate to select board.	Donor appoints board, which controls investments and grantmaking.
TAX STATUS	Covered under CCF's public charity status.	CCF handles application to IRS for public charity status as a supporting organization.	Must apply to IRS for private foundation tax-exempt status.
INCOME TAX DEDUCTIONS FOR GIFTS OF:	<p>Greater overall tax deductions.</p> <ul style="list-style-type: none"> ■ Cash: Up to 50% 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. 	<p>Greater overall tax deductions.</p> <ul style="list-style-type: none"> ■ Cash: Up to 50% 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.. 	<p>Less advantageous tax deductions.</p> <ul style="list-style-type: none"> ■ Cash: 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: Deductible at cost basis up to 20% of adjusted gross income.
GRANTMAKING EXPERTISE	Have access to a team of CCF experts who help identify and assess grantees. Extensive research, tools and tips on effective grantmaking and other resources available.	Have access to a team of CCF experts who help identify and assess grantees. Extensive research, tools and tips on effective grantmaking and other resources available.	Must research and make its own grants.
DISTRIBUTION REQUIREMENTS	None.	None.	At least 5% of net asset value annually.

IMPORTANT LEGAL DISCLOSURE

The information provided is general and educational in nature. It is not intended to be, and should not be construed as, legal or tax advice.

The California Community Foundation does not provide legal or tax advice. You should consult your tax advisor to properly determine the tax consequences of making a charitable gift to the California Community Foundation.

Contributions to the California Community Foundation represent irrevocable gifts subject to the legal and fiduciary control of the foundation's board of directors.

