



# Comparison Chart

	Greater Horizons Fund	Private Foundation
Maximum Tax Benefits	<b>YES</b>	No
AGI Tax Deduction Limitation—Cash	<b>50%</b>	30%
AGI Tax Deduction Limitation— Long Term Capital Gain Property (Publicly-traded Stock, Closely-held Stock and Real Estate)	<b>30%</b>	20%
Gifts of Qualified Appreciated Securities (i.e., Publicly-traded Stock)	<b>Fair Market Value Deduction</b>	Fair Market Value Deduction
Gifts of Real Estate or Closely-held Stock	<b>Fair Market Value Deduction</b>	Cost Basis Deduction
Privacy/Confidentiality	<b>YES Confidentiality Maintained</b>	No; Disclosure of IRS Form 990PF* Is Required
Excise Taxes on the Sale of Highly Appreciated Gifts	<b>NO</b>	Yes
Annual Excise Tax Payments	<b>NONE</b>	1-2% of Net Income & Net Realized Gains
Customized/Personalized Investment Program for Each Charitable Entity or Fund	<b>YES</b>	Yes
Ease of Establishing Charitable Entity	<b>SIMPLE</b>	Complex
Annual Minimum Distribution Requirement	<b>NONE</b>	5%
Personal Service by a Mission- based Organization	<b>YES</b>	No
Knowledge about Nonprofits	<b>YES</b>	No

\*Annual IRS Form 990PF disclosures include the following: Asset size, investment earnings/detail of investments held, board members and addresses, detail of grants distributed and detail of contributions made.

