

JEWISH COMMUNITY FOUNDATION: COLLABORATING TO SUPPORT YOUR CLIENTS' PHILANTHROPY

The Jewish Community Foundation of Los Angeles (The Foundation) has served as a trusted partner for Professional Advisors and their charitably minded clients for 65 years. We know the important relationships that Professional Advisors have with their clients, and recognize that the best Professional Advisors are always looking to learn about opportunities that can benefit their clients.

Here are some of the many ways we can work with you to add value for your clients.

ACCEPTED ASSETS / TYPICAL GIFTS*

Contributing assets to a fund at The Foundation can maximize tax benefits and increase flexibility, which means your clients can accomplish more with their charitable giving.

| TYPE OF ASSET | BENEFIT |
|---|---|
| Stocks (including private or restricted stock), Bonds , Mutual Funds | Avoid capital gains tax and receive a deduction for the full fair market value. |
| Full or Partial Interests in Closely Held Businesses | Avoid capital gains tax and receive an income tax deduction for the appraised market value of the closely held stock. |
| Full or Partial Interests in Real Estate | Avoid capital gains tax and depreciation recapture on the gifted portion, and receive an income tax deduction for the appraised market value of the gift. |
| Life Insurance Policies | Receive an immediate income tax deduction on the cash value when transferring an existing policy. Additional option: When a new policy is purchased in The Foundation's name, deductions can be taken for any premiums paid. You can also create a charitable legacy by naming The Foundation as the policy beneficiary. |
| Retirement Account Assets (401(k), IRA) | There is a potential income exclusion during life for donations of an annual required minimum distribution or qualified charitable distribution. In addition, naming The Foundation as the beneficiary of retirement accounts allows your clients to receive an estate tax deduction and avoid income tax on the distribution. |
| Other Assets <ul style="list-style-type: none"> ➤ Cash ➤ Interests in Charitable Remainder Trusts and Charitable Lead Trusts ➤ Jewelry, Artwork, Intellectual Property, Royalties | |

ASSET MANAGEMENT AND INVESTMENTS

- Donors with a fund balance of \$50,000 may choose from a variety of investment options.
- Charitable assets exceeding \$500,000 may be managed separately by a money manager who is chosen by the donor.
- The Foundation manages more than \$1 billion dollars in charitable assets, with an investment strategy guided and closely monitored by The Foundation's Investment Committee, a team of highly skilled veteran investment professionals.

* **Note:** The tax benefits may be different depending on each client's individual tax situation. Assets other than cash and publicly traded securities are evaluated on a case-by-case basis, and are accepted solely at The Foundation's discretion.

KEY TYPES OF FUNDS WE OFFER

Donor Advised Funds (DAF) – Starting at \$5,000

- A DAF is like a charitable checking account that can be used to make gifts (minimum \$100) to your clients' charities of choice.
- Receive an **immediate income tax deduction** upon deposit, and because there is **no minimum distribution requirement** from the account, gifts can be made over a number of years.
- DAFs can be named for a person, family, or business; or be named in a way that enables anonymous giving.
- Giving to charities is **easy and convenient** on any desktop or mobile device through our secure 24/7 Donor Services Online portal.

Endowments – Starting at \$25,000

- Endowments can be funded during life or upon passing to create a **charitable legacy** by providing perpetual support to one or more specific charities or fields of interest.
- We invest the funds contributed to **grow and preserve the principal**.
- Distributions are made every year in either a fixed dollar amount or percentage of fund value to the charities named in the Endowment Agreement—which means both your clients and the charities they love can expect a **reliable, ongoing gift**.
- We also offer fixed-term endowments to provide for larger distributions over a shorter, fixed number of years.

COMPLIMENTARY SERVICES

- The Foundation hosts **Professional Advisors in a regular series of events** that provide relevant educational, networking, and professional development opportunities.
- For **donors**, The Foundation hosts multiple **exclusive events**. We make introductions and help your clients network with other like-minded donors who can inform and leverage the impact of their giving.
- The Foundation's experts help donors **research nonprofits** and identify ones that **match their interest areas**, applying our grantmaking expertise and leveraging the experience of other experts and grantmakers.
- Foundation staff can arrange and accompany donors on **nonprofit site visits**, and help donors **develop clear benchmarks** for success to ensure the best use of their charitable dollars.
- Our staff is trained in **facilitating family meetings** to help your clients explore what matters most, build consensus among their family, and assist with intergenerational philanthropy.

Questions about the benefits of charitable funds or how to create one?

Connect with our development experts:



Steve Gamer
Vice President, Advancement



Daniel Rothblatt
Executive Vice President



Natella Royzman
Director, Charitable Gift Planning

Call 323.761.8704 or email development@jewishfoundationla.org

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