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:

**Your Client’s Fund at CCF**
- Cash and Equivalents
- Closely Held Stock
- Real Estate
- Life Insurance
- IRA/Retirement Plan
- Charitable Gift Annuities
- Charitable Remainder Trusts
- Retained Life Estates

**Contribution Options**
- CCF Future of L.A. Fund
- L.A. County Charities
- Other U.S. Charities
- International Charities
- Scholarship Funds
- Educational Institutions
- Religious Institutions
- Hospital Foundations

**Granting Options**
- Advise on Giving Options
- Facilitate your Client’s Giving
- Administer Grant Distributions from your Client’s Funds
- Provide On-Going Philanthropic Consultation to you and your Client

**CCF Services**
- 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.

<table>
<thead>
<tr>
<th>GRANTMAKING AND INVESTMENTS</th>
<th>DONOR ADVISED FUND</th>
<th>CCF PRIVATE FOUNDATION ALTERNATIVE FUND</th>
<th>TRADITIONAL PRIVATE FOUNDATION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Donor recommends grants to qualified nonprofits. Donor may choose from CCF investment pools.</td>
<td>The fund’s board oversees investments and grantmaking. CCF and donor collaborate to select board.</td>
<td>Donor appoints board, which controls investments and grantmaking.</td>
</tr>
<tr>
<td>TAX STATUS</td>
<td>Covered under CCF’s public charity status.</td>
<td>CCF handles application to IRS for public charity status as a supporting organization.</td>
<td>Must apply to IRS for private foundation tax-exempt status.</td>
</tr>
</tbody>
</table>
| INCOME TAX DEDUCTIONS FOR GIFTS OF: | Greater overall tax deductions.  
  ■ Cash: Up to 60% 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. | Greater overall tax deductions.  
  ■ Cash: Up to 60% 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. | Less advantageous tax deductions.  
  ■ 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. |