

Table 1: Overview of Donation Options

	DAF	Private Foundation	QCD	Direct Giving
Starting asset minimum	~\$5,000	~\$1 million	n/a	n/a
Startup costs	Minimal	Can be substantial	n/a	n/a
Time to set up	Minutes to days	Weeks or months	n/a	n/a
Privacy	Can be totally anonymous	Must report all distributions	Check will be from donor	Check/cash will be from donor
Deduction on cash	60% of AGI	30% of AGI	Reduces AGI by up to \$100,000	60% of AGI*
Deduction on securities	30% of AGI	20% of AGI	Up to 50% of AGI*	Up to 50% of AGI*
Timeframe of distribution	Can hold indefinitely and pay out any time	Must distribute 5% of foundation annually	Can be used to satisfy RMD requirements	At time of donation

*Note: Deduction limits depend on which type of organization you are donating to.
See www.irs.gov/charities-non-profits/tax-exempt-organization-search-deductibility-status-codes.