

SUPPORTING ORGANIZATIONS



IMPACTASSETS
INVEST WITH MEANING

IMPACTASSETS

ImpactAssets is a nonprofit financial services firm that increases the flow of capital into impact investments, which deliver financial, social, and environmental returns.

WHAT IS A SUPPORTING ORGANIZATION?

A supporting organization is an IRS-designated philanthropic vehicle created under the umbrella of an existing public charity, such as ImpactAssets, the “supported organization.” Though connected to the public charity, a supporting organization is a separate charitable entity with its own tax-exempt status, charters, bylaws, and board of trustees. ImpactAssets offers Type I supporting organizations. Type I supporting organizations are operated, supervised, or controlled by the supported organization.

WHY CHOOSE A SUPPORTING ORGANIZATION?*

A supporting organization gives donors more control and flexibility than a Donor Advised Fund, but because a supporting organization is a public charity, contributions may yield a greater tax deduction than those made to a private foundation. Supporting organizations are not subject to other private foundation rules and regulations, such as paying excise taxes or making a minimum payout each year.

**This does not constitute tax advice and we encourage you to contact your tax professional for all tax decisions*

BENEFITS OF WORKING WITH IMPACTASSETS

Through a supporting organization with ImpactAssets, donors can:

- Align investments with their values through impact-focused investment options with private debt and equity funds
- Continue to work with their wealth advisors to ensure that the endowment of the supporting organization is invested for optimal financial, social and environmental returns
- Design custom programs that achieve their desired impact

ImpactAssets delivers high touch customer service with a team that brings over 120 years of experience in impact investing, innovative financial services, philanthropy and wealth management.

Contact Us

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A COMPARISON OF PHILANTHROPIC VEHICLES

	ImpactAssets Supporting Organization	ImpactAssets Giving Fund	Private Foundation
Income Tax Deductions & Limitations for Cash Gifts	60% of Adjusted Gross Income	60% of Adjusted Gross Income	30% of Adjusted Gross Income
Income Tax Deductions & Limitations for Property/Securities*	30% of Adjusted Gross Income	30% of Adjusted Gross Income	20% of Adjusted Gross Income
Excise Tax on investment income	None	None	Up to 2% of income
Annual Payout Requirement	None	None	At least 5% of net assets value
Separate Tax Return Required	Yes, Form 990	No	Yes, Form 990
Setup Costs	\$3000	None	Variable/High
Annual Administrative Costs	\$6000 plus 0.29% on first \$10MM, 0.125% on assets thereafter	0.65% on first \$1MM, 0.25% next \$9MM, 0.125% on assets thereafter	Variable/High
Account Minimum	\$10,000,000	\$5,000	N/A