WHAT DOES NEBRASKA COMMUNITY FOUNDATION DO?
NCF assists professional advisors and their clients with charitable gift planning in more than 250 hometowns across the state. Through a growing grassroots network of over 1,500 volunteers, we unleash abundant local assets, inspire charitable giving, and connect ambitious people to build stronger communities and a Greater Nebraska.

HOW DOES NCF WORK?
NCF is a statewide organization with more than 200 affiliated funds. NCF’s 501(c)(3) tax-exempt status allows donors to affiliated funds to receive tax deductions for their contributions. We provide a range of services, including financial management, strategic development, and training to our affiliated funds. This enables local leaders to focus their efforts on cultivating charitable giving and making high-impact grants within their communities and organizations.

WHAT TYPES OF FUNDS DOES NCF OFFER?
NCF provides development and professional services to affiliated funds located across the state. These include community-based funds—primarily in rural areas—and organizational funds, such as hospital, school, and library foundation endowments; and statewide economic development, leadership, volunteerism, and environmental endowments. We also manage funds for several public/private partnership programs involved in restoring several of Nebraska’s most important natural resources. NCF also serves numerous donor-driven funds, through which individual donors, families or corporations make charitable gifts to benefit their communities and favorite charities.

HOW ARE DONOR-DRIVEN FUNDS CREATED?
These may be established as a donor-advised fund or a donor-designated fund.

With a donor-advised fund, the donor or a Fund Advisory Committee is actively involved in recommending grants from the fund to support communities or charitable activities that are of interest to them. One arrangement is to set up a gift as a permanent endowment in which the principal is invested, with a portion of the investment earnings used to make grants —thus assuring perpetuity. The other arrangement is known as a non-permanent fund, where the principal and all investment earnings are available to make grants.

With a donor-designated fund, a donor makes a gift to establish a permanent endowment and designates specific charitable organizations to receive the endowment payout. This provides income for the designated charitable recipients in perpetuity.

We are proud to serve as a resource for dozens of professional advisors throughout the state. Our goal is to help you help your clients create gift plans that are the right fit for their individual circumstances.

– JIM GUSTAFSON
DIRECTOR OF ADVANCEMENT AND GIFT PLANNING
Nebraska Community Foundation
CAN A PRIVATE FOUNDATION BE CONVERTED TO A DONOR-DRIVEN FUND?

Some private foundations have chosen to dissolve and distribute their assets to a donor-driven fund of Nebraska Community Foundation. There are many tax and administrative benefits associated with this change.

WHAT ELSE SHOULD I KNOW ABOUT NCF?

NCF was established in 1993 and is governed by a volunteer board of directors made up of diverse community leaders from across the state. NCF is heralded as a model for community foundations. Its groundbreaking work in using the intergenerational transfer of wealth as a call to action has been widely acclaimed by leading philanthropic organizations nationwide.

Nebraska Community Foundation staff includes professionals in finance and accounting, planned giving, community development, education and communications.

NCF CAN HELP YOU

- Gain knowledge of opportunities to help your clients give wisely
- Stay in the loop as we work with your client
- Identify tax-effective ways for your clients to make charitable gifts
- Continue to manage your clients’ contributed assets if certain criteria are met
- Explain the tax benefits of planned giving using our no-cost gift planning calculations
- Communicate charitable gift planning concepts to your clients using NCF’s resources
- Stay current on the tax laws regarding charitable gift planning with our e-newsletter and Gift Legacy website
- Feel confident with NCF’s sound governance and investment policies

Your FREE online resource for charitable gift planning
www.nebcommfound.giftlegacy.com

FOR MORE INFORMATION, CONTACT:

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Committed to Quality and Accountability

Nebraska Community Foundation is confirmed in compliance with National Standards for U.S. Community Foundations as established by the Council on Foundations. This means that NCF meets the nation’s highest philanthropic standards for operational quality, integrity and accountability.

NCF, a 501(c)(3) organization, was established in 1993 to serve communities, organizations and donors throughout Nebraska. NCF is recognized nationally for its innovative practices in community development philanthropy. The Foundation provides a range of services, including financial management, strategic development, education and training to more than 200 affiliated funds statewide.