

# Single-Charity Fund

A unique solution for givers looking to achieve their charitable goals and optimize the timing of grants to the charities they support

**A**s part of any well-designed giving strategy, making significant gifts to a specific charity in one lump sum may not always be the desired approach. With a Single-Charity Fund at NCF, you can make strategic, tax-efficient gifts to support a single named charity over time in a way that aligns with your giving strategy and the needs of the charity.

A Single-Charity Fund is similar to a donor-advised fund, or what we call a Giving Fund. You make all kinds of gifts into the fund – not just cash and checks but also appreciated non-cash assets, like stocks, real estate, and business interests – and then you select from one of NCF's investment pools for potential growth.

But unlike a Giving Fund, grants you recommend from a Single-Charity Fund may only be made to the specific named charity on the fund.



## Current-year, tax-deductible gifts

Contributions to a Single-Charity Fund are tax deductible in the current tax year just as if the contributions were made directly to the named charity.



## Multiple funds for multiple charities

You can open separate Single-Charity Funds for each charity that you wish to support, and you can manage them all online at NCF's website.



## Perfectly timed gifts and grants

You can make gifts that are consistent with the timing of your cash and income flows and then recommend grants over time to your chosen charity.

## Open a Single-Charity Fund today

Get started at [ncfgiving.com/forms](https://ncfgiving.com/forms), or connect with our team at 800.681.6223

## Assets you can give to your fund

- Cash and checks
- Appreciated securities
- Business interests
- Real estate
- Restricted securities
- Estate gifts
- Retirement assets
- Life insurance
- and more

## IRA charitable distributions

If you are 70 ½ or older and have more than enough to live on when you retire, you can make qualified charitable distributions of up to \$111,000 annually from your IRA to a single identified organization (like a Single-Charity Fund at NCF), without having to include that amount in your taxable income. Private foundations, donor-advised funds, and supporting organizations do not qualify. Contact our team to learn more.