

Supporting organization (SO) is a qualified, tax-exempt public charity that allows you, your family, or your business to manage grantmaking to charitable organizations. Following the charitable purposes the SO board establishes, you receive administrative, grant, and investment management support from NCF.

For some givers, an SO offers the perfect balance of greater tax benefits and ministry activity. This unique charitable solution is similar to a private foundation but with the same tax advantages as gifts into an NCF Giving Fund (donor-advised fund) or directly to another charity.

And unlike a Giving Fund, with an SO you can have full-time employees, cover operating expenses, provide benefits (such as health and retirement plans), and provide for family involvement and succession. Many people combine the SO and the Giving Fund to further their giving goals.



Board representation

We provide oversight, advisement, and policy development, as well as board meeting supervision and agenda creation.



Operational support

We provide grant administration, oversight on operational guidelines, and monitoring of IRS provisions.



Administrative support

We provide bookkeeping, financial reporting, and IRS/ state compliance (services are optional and vary).

Reasons to consider an SO for your giving

Flexible

Have greater flexibility in grantmaking and investment management than a Giving Fund alone.

Convenient

Contribute non-cash assets that would not receive a fair market value deduction if given to a private foundation.

Personal

Hire staff and pay expenses (due diligence costs, mission trips, and philanthropic counsel).

Growing

Expand your giving beyond just cash and checks.

Tax-smart

Have greater tax benefits than those found in a private foundation.

Get started with a supporting organization

Call us at 800.472.8031 or learn more at ncfgiving.com/so