

A flexible structure for charitable impact

A Supporting Organization (SO) offers many of the capabilities of a private foundation with the tax treatment of a public charity – along with administrative, governance, and investment support from NCF.



Benefits of a Supporting Organization

For individuals and families with significant charitable goals, an SO can provide the flexibility to pursue a focused mission and engage more actively in charitable work, while also offering the ability to accept a broader range of gifts – including complex assets, like privately held business interests or real estate.



Actively advance a mission you care about

Build lasting impact around a shared family vision by funding the programs and people that move it forward.



Maximize potential tax benefits

As a public charity, an SO may offer greater tax advantages for both cash and asset gifts.



Shape strategy without the administrative burden

Provide strategic input while NCF manages governance, compliance, fiduciary oversight, and administration.



Invest with greater flexibility

Shape a charitable investment strategy around your SO's mission and goals.

When to consider a Supporting Organization:

- Your charitable goals extend beyond the capabilities of a donor-advised fund
- You have \$10M or more dedicated to charitable giving
- Greater investment flexibility is a priority
- Private foundation capabilities are important, without the associated administrative responsibility
- Philanthropy plays a central role in your family's long-term mission

How it works

Establishing an SO involves legal, tax, governance, and operational considerations. NCF works alongside you and your advisors to determine whether the structure fits your goals, and – if you decide an SO is right for you – to guide its formation.



Define your charitable vision

Clarify the mission you hope to advance, how you want the organization to operate, and the role you and your family would like to play.



Design the right structure

We work with you and your advisors to form the organization – selecting a majority of its board, establishing its governance, administering the board, securing funding, managing investments, and developing its operating framework.



Establish and operate the organization

Following approval and formation, you and your SO board help guide its charitable direction, while NCF provides ongoing oversight and administrative support.

Costs of a Supporting Organization

Costs vary based on the organization's structure, activities, staffing, investments, and level of complexity. NCF works with you and your advisors to estimate anticipated costs before the organization is established.

The NCF difference

Since 1982, we've helped thousands of givers and their advisors navigate complex transactions. Our team brings the technical expertise to help, along with a shared desire to use resources in ways that reflect our faith and make a meaningful difference. That shared sense of purpose fuels everything we do.

\$1B+

charitable assets under management in SOs

40+

years helping givers multiply their giving capacity

20+

dedicated professionals supporting operations



Learn more →
ncfgiving.com/so

