Supporting Organizations

Do you have a passion for giving back in your community?

Have you always wanted to establish your own private foundation or charity but are nervous about the administrative needs?

Have you ever thought about making a hands-on difference in your community?

If you answered “yes” to any of these questions, then establishing a supporting organization may be the best way to reach your philanthropic goals.
Supporting organizations of the Community Foundation for Greater Atlanta meet the unique needs of donors looking for cost-effective, comprehensive operational assistance for substantial philanthropy while maintaining autonomy. Each supporting organization retains its own identity and participates fully in grantmaking, investment decisions and operations, and receives the benefits of the Community Foundation’s professional and administrative services.

What is a supporting organization?

A supporting organization is a nonprofit corporation recognized by the Internal Revenue Service as a 501(c)(3) tax-exempt organization.

A supporting organization is a subsidiary of the Community Foundation that has its own board of directors, bylaws, charitable status, grant priorities and investment policies. Through its close connection to the Community Foundation, a supporting organization is conferred public charity status and receives all of the associated tax benefits.

Why choose a supporting organization for your philanthropy?

Supporting organizations are a winning combination. They combine the giving freedom of a private foundation without the administrative headache, and the behind-the-scenes support of a donor-advised fund with more independence.

With a supporting organization, you can focus on the giving while we take care of the paperwork. They are excellent for donors with a passion for giving back, as supporting organizations allow donors to not only make grants, but to carry out other charitable activities.

Gifts to supporting organizations are treated as gifts to public charities, which means donors are eligible for income tax deductions of up to 50% adjusted gross income (AGI). They are also eligible for unlimited gift and estate tax deductions. Supporting organizations offer giving flexibility, with no annual requirement for distribution.

Create a legacy with a supporting organization. Like private foundations, supporting organizations can be staffed by family members, which promotes philanthropy within a family. You can make an impact on specific areas of interest within the community, creating a legacy of philanthropy for your family.

Benefits of establishing a supporting organization:

- Conferred public charity status and all of the associated tax benefits through close association with the Community Foundation
- Immediate start-up
- High degree of autonomy and independence
- Benefit from being perceived publicly as an independent organization
- Independent board of directors (majority must be appointed by the Community Foundation because of its role as the “supported organization”)
- Hire own staff (supported by the Community Foundation’s Human Resources department)*
- Focus on mission, not administration*
- Conduct charitable giving effectively
- No required minimum payout
- No excise taxes
- Access to the Community Foundation’s local philanthropy expertise*
- Access to the Community Foundation’s investment, financial, back office and technical support*

* Fee for service
Achieve Atlanta helps students in Atlanta Public Schools to achieve their dreams by ensuring post-secondary success. Its programs – from college access counseling, to need-based scholarships, to coaching and support once students are in college – supplement the academic preparation students receive with the financial and social/emotional supports they need. And it gets results. For the 2017-18 school year, 1,400 Achieve Atlanta scholars attended over 100 schools and universities.

Achieve Atlanta operates as an independent brand, with an independent board of directors, but behind the scenes it is a supporting organization of the Community Foundation. It was created in 2014 through an innovative partnership between the Community Foundation for Greater Atlanta, the Joseph B. Whitehead Foundation and Atlanta Public Schools. A supporting organization was the perfect structure to allow Achieve Atlanta to focus on programs and student success while leveraging the financially sound and established administrative underpinning of the Community Foundation. It’s a unique relationship that benefits the Atlanta community, one student at a time.

CASE STUDY

The Choate Family
When a supporting organization drives ROI

Millard and Sue Choate say the Great Depression was the foremost influence on their lives, though neither lived through it personally. “We both learned the value of hard work, and of a dollar earned, from our parents,” Millard said. In business as in philanthropy, he is laser-focused on return on investment (ROI). “A gift does not have to be transformative,” Millard said. “A scholarship can be the ultimate ROI, allowing someone to earn a degree and gain opportunity.”

The Choates were referred to the Community Foundation in 2002 and established a donor-advised fund. The Foundation provided them with help identifying nonprofits that support their passion for giving back and gave them the opportunity to quietly focus on philanthropy. In 2016, they established a supporting organization, the ROI Fund, Inc., which will give them even greater flexibility and enable their daughters to become more involved. “We can see the results from nonprofits whose missions are dear to us and there’s no better ROI than that!”

CASE STUDY

Achieve Atlanta
When supporting organizations support students

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CASE STUDY

Joyce and Ken Shumard
When a supporting organization brings a family together

Joyce and Ken Shumard value faith, family and philanthropy. They are dedicated to providing for their family and to sharing the blessings they have received. When they embarked on their journey of philanthropy they followed a process Ken had honed as a successful entrepreneur. They sought out experts and other philanthropic families and immersed themselves in learning from a broader network of relationships. These interactions led them to the Community Foundation. After an in-depth review of their giving options, Joyce and Ken created the Shumard Foundation, Inc.

The Shumards selected the supporting organization structure because of the level of family involvement that it afforded. Today their focus is on empowering the next generation and instilling them with the value of providing not just a helping hand, but hope, to others. “Our parents taught us the importance of how faith and giving go together. They learned it from their parents and we pass it forward to our children and grandchildren,” Joyce said.

Are you considering a supporting organization for your philanthropy?

For more information, please visit cfgreateratlanta.org or call 404.688.5525 and ask to speak with a member of our philanthropy team. We are here and ready to work with you.

About the Community Foundation

Since 1951, the Community Foundation for Greater Atlanta has been a trusted philanthropic resource for our 23-county metro Atlanta region. We lead and inspire philanthropy to increase the vitality of our region and the well-being of all residents.