



**Knights of
Columbus**
Charitable Fund®

Complex Contribution Services



Inspiring Catholics, Empowering Catholic Organizations

www.KnightsCharitable.org



Knights of Columbus Charitable Fund (KCCF) stands as the leading giving platform for Catholic donors, serving as the national donor-advised fund made by Catholics, for Catholics. Through our Charitable Fund, donors are empowered to give according to their Catholic conscience and to maximize their giving potential.

KCCF brings that same commitment to individuals and 501(c)(3) organizations through its **Complex Contribution Services**, which can help realize revenue from gifts of illiquid assets without the significant start-up costs and legal obligations associated with a proprietary program.

KCCF will focus on the complex process of receiving, managing, and liquidating these assets, allowing you to remain focused on what you do best – **maximizing outreach and impact**.



With KCCF's **Complex Contribution Services**, you not only join our growing community of generosity, you also align your charitable goals with the Knights of Columbus, the world's premier lay Catholic men's organization, which has over 140 years of charitable giving experience. Our services are anchored in best practices for Catholic-compliant investments and are designed to grow as your generosity does.

Complex Assets include:

- Business interests
- Restricted stock
- Real estate
- Farmland
- Life insurance
- Intellectual property
- Artwork and jewelry
- Other miscellaneous capital assets

Fee Structure

Knights of Columbus Charitable Fund charges additional fees to manage the process of liquidating unique assets.

These fees are considered a qualifying expense by the IRS and can be deducted from the sale of the donated asset.

Knights of Columbus Charitable Fund will apprise you of anticipated fees prior to deducting them from your donor-advised fund. Fees can vary from 1-5% of the sale proceeds, with a minimum of \$10,000.



OUR TURN-KEY SOLUTION FOR YOUR COMPLEX GIFTS

1. Donor Offers a Gift

If you are a donor or have a donor who wants to make a significant contribution through the gift of an illiquid asset, please contact KCCF to determine the right approach and discuss prospective timeline and potential fees.

2. KCCF Meets with Donor

We will outline the gift process with the donor and his/her advisors. Before making the gift, the donor will complete a Memo of Understanding, specifying each party's obligations and agreeing to fees.

3. KCCF Processes Gift

The donor will transfer the illiquid asset to KCCF or one of its affiliates, either to make a contribution into a Restricted Fund for the benefit of a charitable organization or establish his/her Charitable Fund. We will send the donor all necessary gift acknowledgment documents and will assist them in completing IRS Form 8283.

4. KCCF Liquidates Assets

We work to sell the asset, generally as quickly as possible, but sometimes on a different schedule as agreed with the donor. We also complete IRS Form 8282 if required.

5. Organization Receives a Grant

Once the asset is sold, the net proceeds can be granted out from KCCF to the designated charitable organization, achieving the original goal of making a significant contribution.

Throughout this process, we offer:

- Advisor relationship management
- Donor relationship management
- Asset due diligence
- Asset holding responsibilities (including necessary tax reporting and legal compliance)
- Liquidation
- Administrative and financial operations

Please call toll-free **833.877.0728** or email charitablefund@kofc.org for additional information.



The KCCF Difference

A History of Charity — Founded in 1882 with a mission to protect the vulnerable, the Knights of Columbus is a leader in Catholic philanthropy and has donated billions of dollars to worthy causes throughout the world. KCCF is proud to continue that legacy and empower both individual families and Catholic institutions to give generously.

Aligned with your Faith — Give confidently, knowing that with KCCF, your grant recommendations and investment allocations will not contradict the teachings of the Catholic Church.

Partnering with Knights of Columbus Charitable Fund

We would welcome the opportunity to hear about your philanthropic goals and discuss how Knights of Columbus Charitable Fund can play a role in helping you pursue those goals.

To learn more about KCCF, please call us at 1-833-877-0728 or email charitablefund@kofc.org.

Knights of Columbus Charitable Fund is an independent, nonprofit, public charity with a donor-advised fund program. Various entities affiliated with Knights of Columbus provide certain investment management and administrative services to Knights of Columbus Charitable Fund. Knights of Columbus Asset Advisors serves as the investment manager of Knights of Columbus Charitable Fund, and the assets are invested in investment funds managed by Knights of Columbus Asset Advisors for which Knights of Columbus Asset Advisors receives a fee. This results in an additional fee, the amount of which depends on the management fee charged to, and the assets allocated to, each such investment fund. Investing involves risk. The value of an invested donation will fluctuate over time and may gain or lose money.

You should consider the investment objectives, risks and charges and expenses of the donor-advised funds carefully before investing. Nothing presented herein is intended to constitute investment advice and no investment decision should be made based on any information provided herein. Nothing presented herein should be construed as a recommendation to purchase or sell a particular type of security or follow any investment technique or strategy. No guarantee of investment performance is being provided and no inference to the contrary should be made.

Knights of Columbus Assets Advisor is an investment adviser registered with the Securities and Exchange Commission, and a wholly-owned subsidiary of Knight of Columbus. KoCAA's Form ADV Part 2 is available upon request.

Information provided is educational in nature and is not intended as legal, tax, financial, or other professional advice. Knights of Columbus Charitable Fund does not provide legal, tax, financial, and other professional advice. You should consult professional advisors concerning the legal, tax, or financial consequences of your charitable activities. KCCF does not provide tax advice to donors or sponsoring organizations of private label programs. While individuals who itemize may receive charitable deductions of up to 60% of adjusted gross income (AGI) for cash contributions and 30% of AGI for contributions of appreciated assets, each donor's tax position is unique; therefore, donors must seek their own tax advice.

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