



The right tools to change everything

Jeanne Lee McMains, J.D.

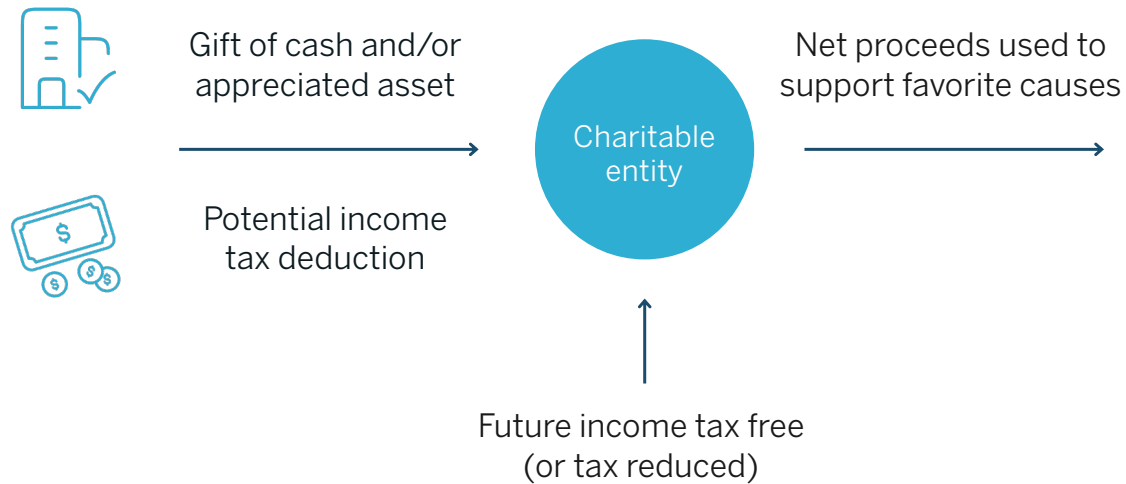
Executive Vice President, National Christian Foundation
September 2026



Grantmaking vehicles



How it works



*Non-cash gifts may be made to NCF or one of its affiliated ministries.

Private foundation (PF)

- Generally funded by one source or by a small number of sources
- Controlled & operated by a privately selected board
- Have different charitable deduction limits than gifts to public charities – IRC Section 170

3 types of foundations

1. Traditional grantmaking foundation, IRC Section 509(a)
2. Conduit foundation, IRC Section 170(b)(1)(F)(ii)
3. Operating foundation, IRC Section 4942



Donor-advised fund (DAF)

Defined under IRC 4966(d)(2) as:

- Owned and controlled by a sponsoring organization
- Separately identified by reference to contributions of the donor
- The donor (or a person appointed or designated by the donor) has or reasonably expects to have advisory privileges over the investment or distribution of the assets

DAF's sponsoring organization has public charity status

Experience & offerings among DAF sponsors are varied:

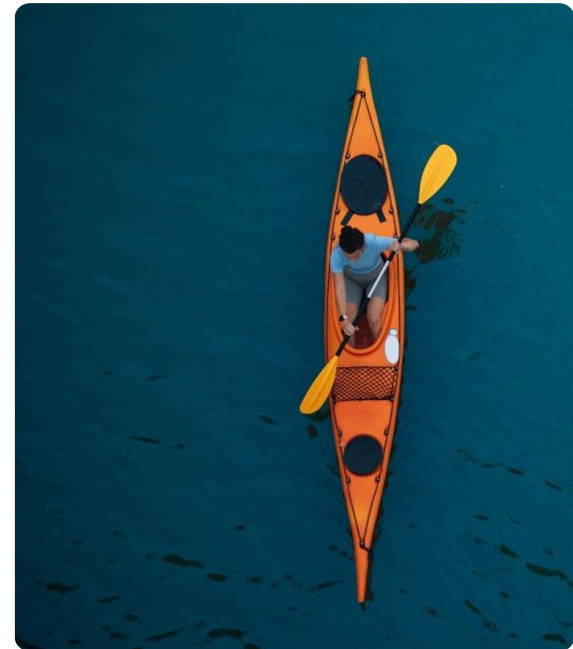
- Missional community
- Grantmaking policies
- Investment options
- Technical expertise
- Philanthropic services
- Costs

Navigating the possibilities



5 key questions

1. What is the family's **interest and ability** to do the work?
2. What do you **plan to give** to the DAF or PF?
3. How important is the **administration ease versus control**?
4. How will DAF or PF assets be **invested for growth and granting**?
5. Do you want a DAF or PF to **hire and compensate people**?



A tale of 2 givers



Aiden T.

Executive Vice President
Pursuit Technologies, Inc.



Ruth B.

Owner
Faithful Properties, LLC

CASE STUDY 1

Giving legacy funded with appreciated stock



Aiden T., EVP, Pursuit Technologies, Inc.

- Aiden is nearing retirement and holds a large amount of employer stock.
- Aiden and his wife, Ada, plan to fund a family charitable legacy from a portion of the distribution.
- With the help of their financial advisor, they plan to eventually diversify the concentrated stock position into a publicly traded securities portfolio.
- Their family has been active in giving and volunteering together for years.
- They would like to hire their daughter as executive director of the foundation.



Grantmaking vehicle selection

1. Family interest & capacity high?
2. Giving cash or publicly traded securities?
3. Preference for admin control over ease?
4. Only investing in publicly traded securities?
5. Hiring & compensating related parties?

DAF



PF



CASE STUDY 2

Gifting real estate & private equity investing



Ruth B., Owner, Faithful Properties LLC

- Ruth and her husband, Adam, would like to give one of their commercial properties to fund a family charitable legacy.
- The family business leases space in the building.
- They plan for the property rental income and any future sale proceeds to fund charitable grantmaking.
- Their children have not been involved in the family business or charitable-giving matters.
- They hope a private foundation or DAF will serve as a positive family convening experience.



Grantmaking vehicle selection

1. Family interest & capacity high?
2. Giving cash or publicly traded securities?
3. Preference for admin control over ease?
4. Only investing in publicly traded securities?
5. Hiring & compensating related parties?

DAF



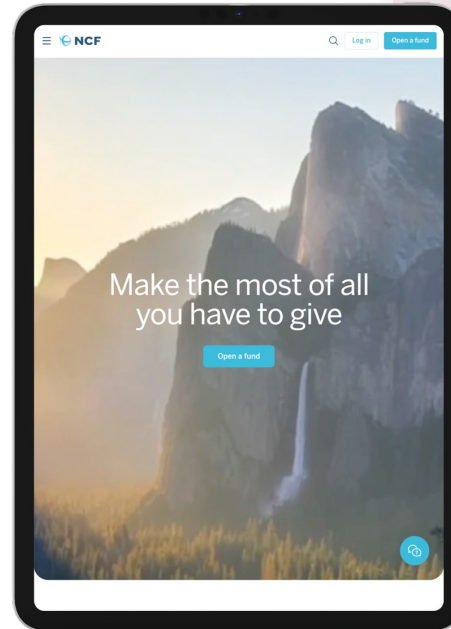
PF



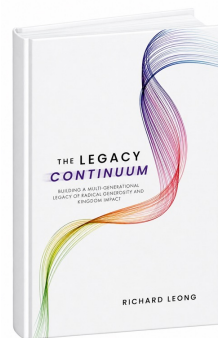
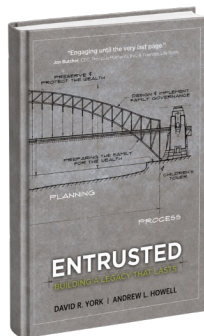
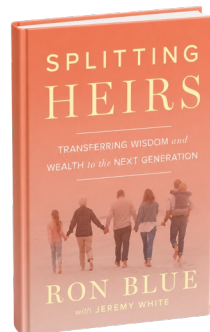
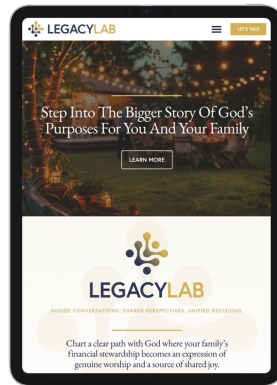
Giving Strategy



Biblical foundation is everything



Legacy



Your turn



Discover your story

The story you write today will establish the foundation for the legacy you leave tomorrow. These exercises empower you to pass on values, not only valuables, and set expectations for your heirs. You'll focus on preparing the next generation to make kingdom impact an enduring trait of your legacy.

QUIET REFLECTIONS

Reflect on each aspirational statement below:

I know the values I want to pass on to the next generation.	The future generation(s) in my family are generous and engaged in giving.	I want the next generation(s) to carry on our family's passions and charitable causes.
My estate plan reflects my faith.	I am clear about how much to give my heirs and charities now and in the future.	My heirs are prepared to handle the wealth my estate plan will leave them.
We have regular discussions about what God desires for our wealth.	We have established traditions that celebrate our giving.	I have a mentor or friend who helps me reflect generosity in my life.

As you think about your legacy of generosity, what do you feel most confident about?

What feels challenging or unfamiliar?

DISCOVER YOUR STORY

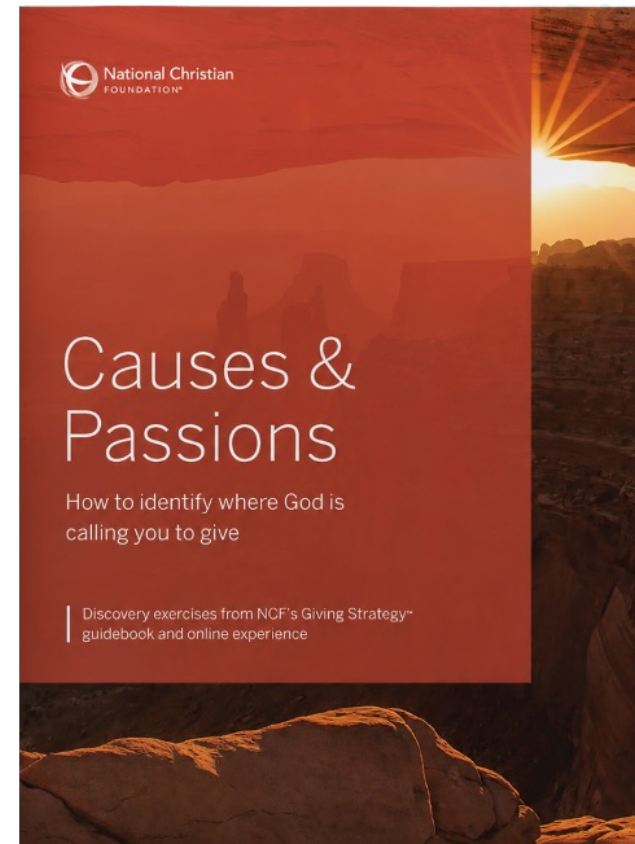
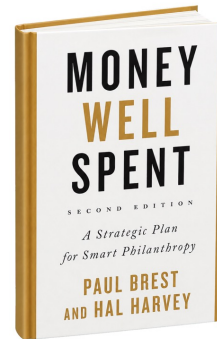
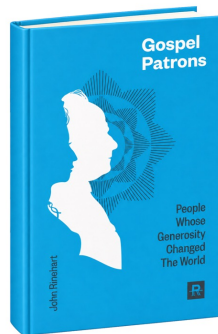
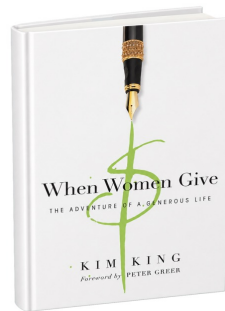
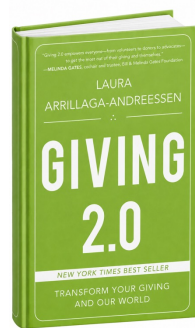
God is writing his story of transformation through you and for the world. The blessings and challenges you have experienced can equip you to join him in the story he's writing.

Imagine the line below represents your life. In the space above the line, write your high points – events, experiences, or seasons that have brought you great joy. In the space below the line, write your low points – the disappointments, pains, or trials that have impacted you.

HIGH POINTS
LOW POINTS

Reflect on the story of your life. How might God use your story to bring peace into a broken world?

Causes & passions



Your turn



Causes

With generosity as a guiding principle of your faith, there are many ways that passion can be expressed through giving. The following exercises will help you identify the causes and issues that bring you joy, challenge your heart, or compel you to invest. Let's clarify your reasons for giving and define the specific charities and ministries that God is calling you to support.

QUIET REFLECTIONS

Reflect on each aspirational statement below.

My giving is aligned with my passions.	I have found the right charities and ministries to support.	When I am asked to give, I know when to say "yes" and when to say "no."
I am actively joining God in his plans for the world.	My giving is aligned with what God is passionate about.	I give my time and talent to causes I care about.
My heart is very connected to the causes I support.	I can see how my personal journey has equipped me to respond to needs in the world.	My giving pushes me outside my comfort zone.

As you think about where you give, what do you feel most confident about?

What feels challenging or unfamiliar?

CAUSES

Look through the list of causes below, and follow each of these four prompts.

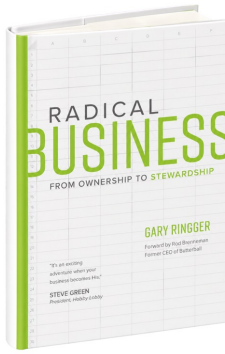
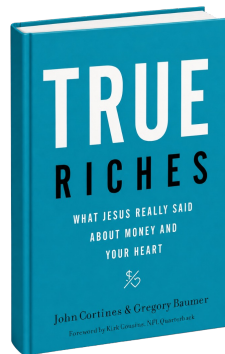
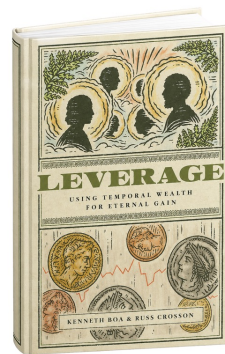
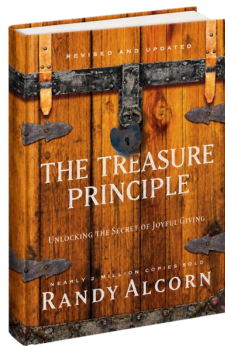
1. Draw a \$ next to any cause(s) you have supported financially.
2. Draw a ★ next to any cause(s) you have supported with time, skills, or influence.
3. Draw a ✓ next to any cause(s) God may be calling or equipping you to begin supporting.
4. Draw a ♥ next to the causes you feel most passionate about. These could be causes that bring you great joy, break your heart, or draw you nearer to God.

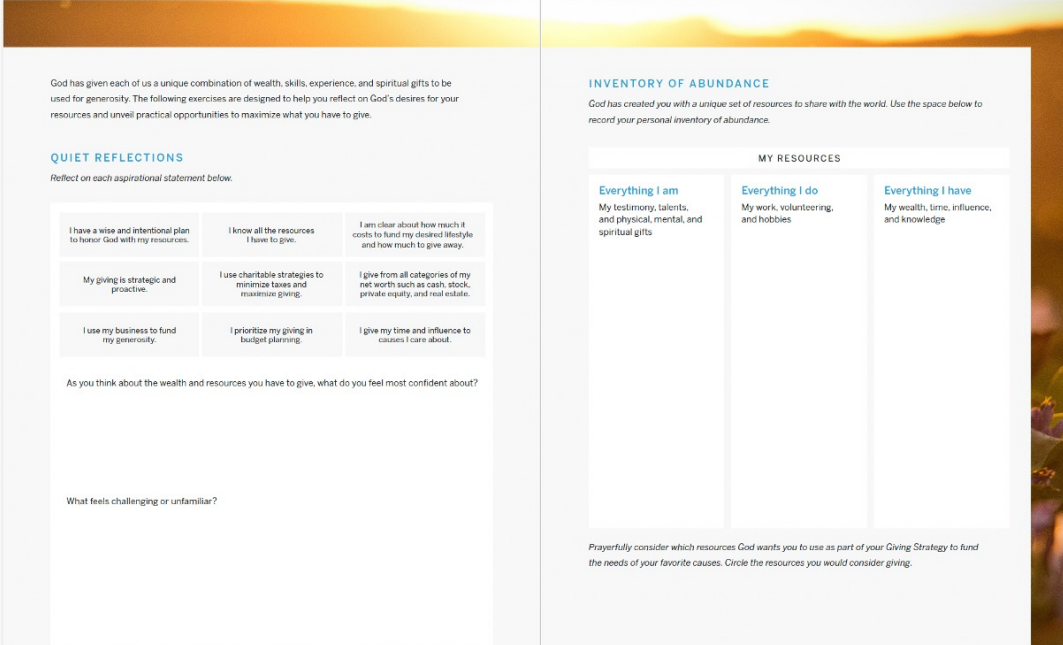
Addiction	Disaster Relief	Legal Services	Public Policy
Adoption & Foster Care	Domestic Violence	Marketplace Ministry	Retreat Centers & Camps
Animal Protection & Welfare	Education	Marriage	Refugee Support
Apologetics	Environment	Media & Publishing	Right to Life
Arts & Humanities	Evangelism & Missions	Medical Care	Single Parents & Widows
Bible Translation	Family	Medical Research	Slavery
Children's & Youth Ministry	Food Supply	Men's Ministry	Social Justice
Christian Persecution	Giving & Generosity	Mental Health	Spiritual Development
Church	History	Microfinance	Sports & Recreation
Church Planting	Homelessness	Military Support	Student Ministry
Civil Rights	Housing	Museums	Water Quality & Supply
Colleges & Universities	Human Rights	Orphan Care	Women's Ministry
Community Development	Human Trafficking	Pastoral Care	
Developmental Disabilities	Humanitarian Aid & Development	Police & Fire Department	
	Jobs & Workplace	Prayer	
	Leadership Development	Prison Ministry	

What does this tell you about where you want to allocate your resources in the future?

For a definition of each cause above, visit nctgiving.com/causes.

Wealth & resources





God has given each of us a unique combination of wealth, skills, experience, and spiritual gifts to be used for generosity. The following exercises are designed to help you reflect on God's desires for your resources and unveil practical opportunities to maximize what you have to give.

QUIET REFLECTIONS

Reflect on each aspirational statement below.

I have a wise and intentional plan to honor God with my resources.	I know all the resources I have to give.	I am clear about how much it costs to fund my desired lifestyle and how much to give away.
My giving is strategic and proactive.	I use charitable strategies to minimize taxes and maximize giving.	I give from all categories of my net worth such as cash, stock, private equity, and real estate.
I use my business to fund my generosity.	I prioritize my giving in budget planning.	I give my time and influence to causes I care about.

As you think about the wealth and resources you have to give, what do you feel most confident about?

What feels challenging or unfamiliar?

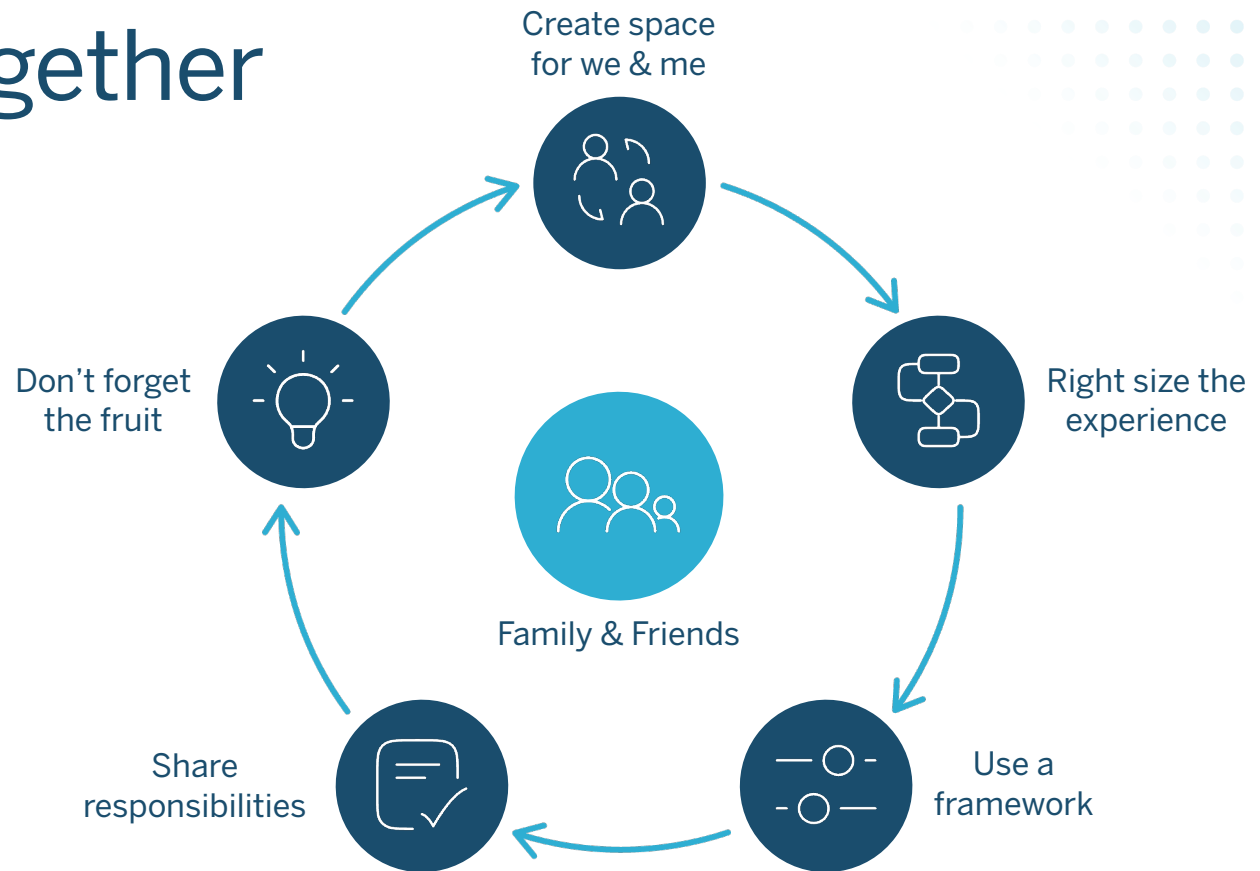
INVENTORY OF ABUNDANCE

God has created you with a unique set of resources to share with the world. Use the space below to record your personal inventory of abundance.

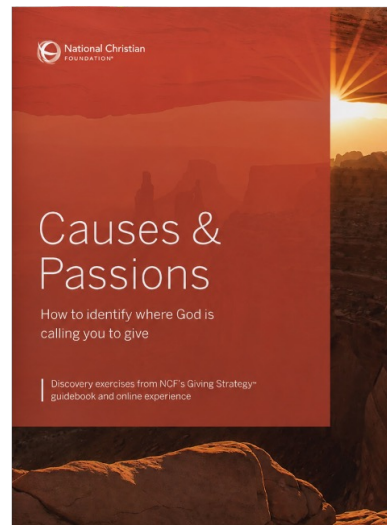
MY RESOURCES		
Everything I am My testimony, talents, and physical, mental, and spiritual gifts	Everything I do My work, volunteering, and hobbies	Everything I have My wealth, time, influence, and knowledge

Prayerfully consider which resources God wants you to use as part of your Giving Strategy to fund the needs of your favorite causes. Circle the resources you would consider giving.

Giving together



Looking back





Now to him who is able to do
immeasurably more than all we
ask or imagine, according to his
power that is at work within us,
to him be glory in the church
and in Christ Jesus throughout
all generations, for ever and
ever! Amen.

Ephesians 3:21-22 (NIV)

Thank you





The content of this presentation is designed to provide general information regarding the subject matter covered. The content is presented with the understanding that the speakers are not engaged in providing legal, accounting, or other professional services. While the information is, to our knowledge, current as of the presentation date, it may be subject to change. This content should not be used as a substitute for professional services. If legal or other expert assistance is required, seek the services of a professional.

©2026 National Christian Charitable Foundation, Inc.