

# Donor Advised Funds

## Giving directed by you.

**Donor Advised Funds (DAF) offer potential to receive an upfront tax deduction when you make a deferred gift to charity or ministry in your lifetime. You advise how, when, and where funds are distributed.**

### Donor Advised Funds are ideal if you

- Wish to maintain influence over giving
- Desire charitable giving or generational giving in your name
- Need flexible giving options (lump sum or payment)
- Have appreciated assets
- Want an upfront charitable tax deduction
- Want to potentially avoid capital gains
- Seek a competitive return on funds
- Would like to continue to add assets to the fund

You've managed your money and your giving all your life. A Donor Advised Fund allows you to continue to direct both the amount and timing of your gifts to charity or ministry—while realizing tax benefits now.

A gift to a Donor Advised Fund can provide you with a charitable income tax deduction and help you potentially avoid capital gains taxes on highly-appreciated assets.

### How you retain your role as advisor

Under this agreement, charitable contributions may be made in your name. You (or other named advisors) make ongoing grant recommendations to your favorite charity or ministry. You also have the flexibility to recommend different recipients from year to year, and to also select successor advisors to continue your charitable legacy of giving beyond your lifetime.

### Funding and minimums

Gifts to a Donor Advised Fund can be cash, real estate, securities (restricted and marketable), art, antiques, business interests, and other assets. Minimum requirements: \$10,000 for cash or securities, or \$100,000 for real estate.

