



Delaware County
Foundation

DONOR ADVISED FUND

Play an active role in your charitable giving



PHILANTHROPY

WHAT IS A DONOR-ADVISED FUND?

Donor advised funds are a simple and flexible account that lets you decide when and where to give, helping you impact today and transform tomorrow! When you establish a donor-advised fund, you are part of a community of giving and have opportunities to collaborate with other donors who share similar interests.

HOW DOES IT WORK?

- 1 **You make a gift** to the foundation to establish your fund. (Cash, securities, real estate, or other assets)
- 2 **We grow your fund** by selecting investment options that align with your goals and potential tax-free growth.
- 3 **You recommend a grant** from your fund to support a charity or cause you are passionate about.



CONSIDER A DONOR ADVISED FUND IF YOU:

- **Seek a simple, tax-smart way to maximize your charitable giving**
- **Want simplicity and the ability to manage all your giving from one convenient account**
- **Are interested in learning more about how you can impact Delaware County and the world beyond**
- **Wish to involve future generations of your family in your giving**
- **Want to manage the level of public acknowledgment or anonymity of each gift**

Connecting people to causes that matter.

WHY IS A DONOR-ADVISED FUND USEFUL?

A donor-advised fund is easy to establish and maintain. With a donor-advised fund, you'll enjoy:

- 24/7 online access to view your account and recommend grants to your favorite charities
- Personalized philanthropy. There is no minimum fund size to establish a donor-advised fund; your fund can be created with a single gift or built over time.
- Ability to transfer highly appreciated assets, benefit from an income tax deduction, avoid capital gains on the sale, and grow the proceeds for your own grantmaking and even to leave a legacy for children and grandchildren to continue your philanthropic commitments

YOUR FAMILY'S PHILANTHROPIC LEGACY

Why establish a donor-advised fund instead of a private foundation?

Establishing a donor-advised fund at the Delaware County Foundation offers nearly the same functionality as a private foundation, in that you and your family members can use either vehicle to support your favorite charitable causes and organizations. A donor-advised fund, though, unlike a private foundation, provides maximum tax benefits (higher AGI limitations and fair market valuation for contributing hard-to-value assets),



is not subject to excise taxes, and permits confidentiality (including the ability to grant anonymously to charities). As well, the experienced team at the foundation handles accounting, bookkeeping, and filing requirements for an economical administrative fee, and our team serves as an experienced sounding board for your charitable decisions.

MORE TO KNOW

- Individual donors, corporations and other business entities, trusts and estates are all eligible to establish a donor advised fund.
- Donor-advised funds are not subject to a 5% payout requirement or subject excise tax on investment income.
- Donor-advised funds do not require a separate tax identification status or tax return.

WE'RE HERE FOR YOU

Whatever your charitable giving goals may be, our team at the Foundation can help. We care about our community as much as you do.

Connecting people to causes that matter.