

# DONOR ADVISED FUNDS DEMYSTIFIED

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## WHAT IS A DAF?

A donor advised fund (DAF) is a charitable giving vehicle that lets you donate money, get an immediate tax deduction, and recommend grants to charities over time.

### Why use a DAF?

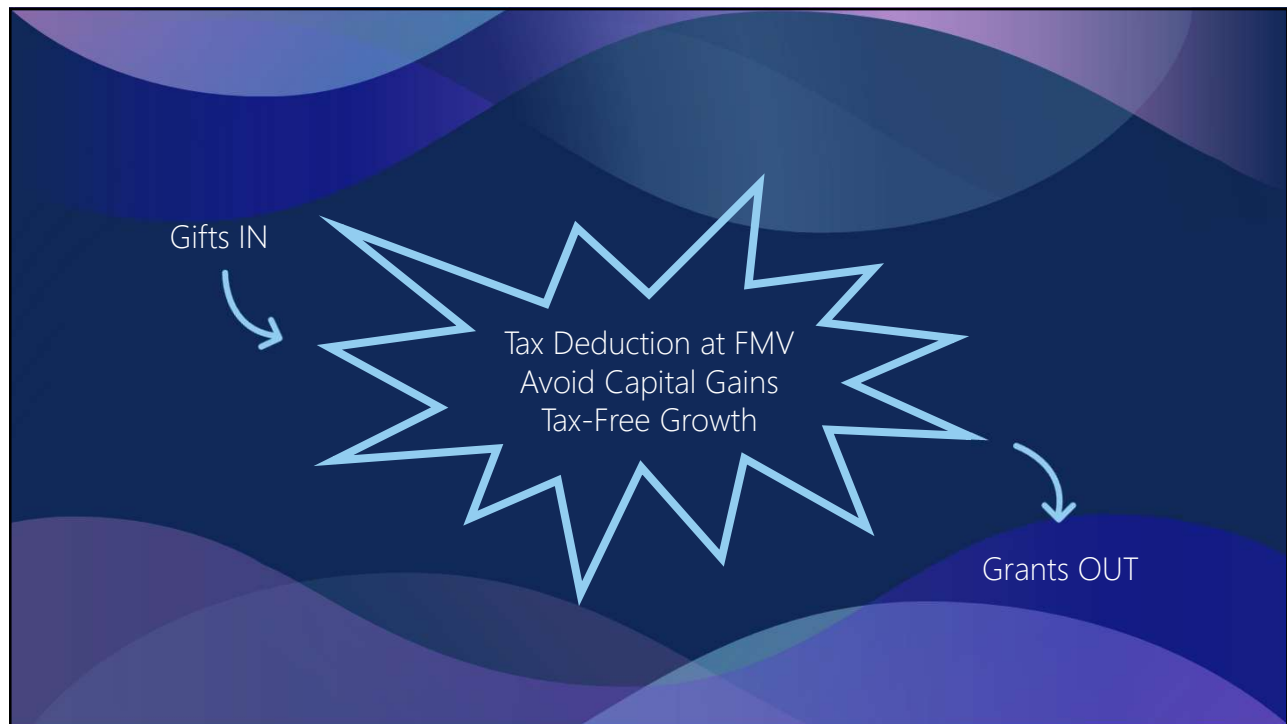
- Centralize giving into one hub
- Strategize for long-term gifts and legacy planning
- Maintain a commitment to philanthropy for the future

### Why are DAFs significant?

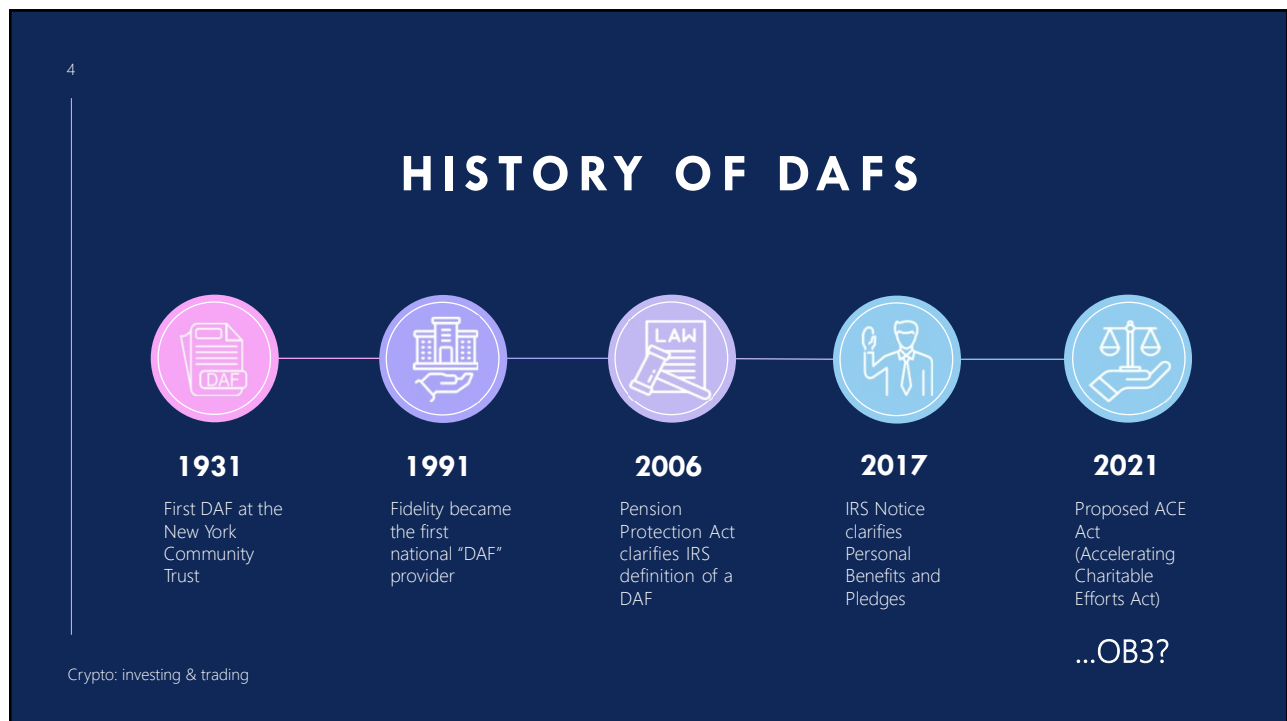
Total DAF assets have grown 67% over the past four years, from \$152 billion in 2020, to \$254 billion in 2023, making it the fastest growing charitable vehicle.

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## WHAT ARE DAF SPONSORS?

National	Community	Single-Issue
	 	

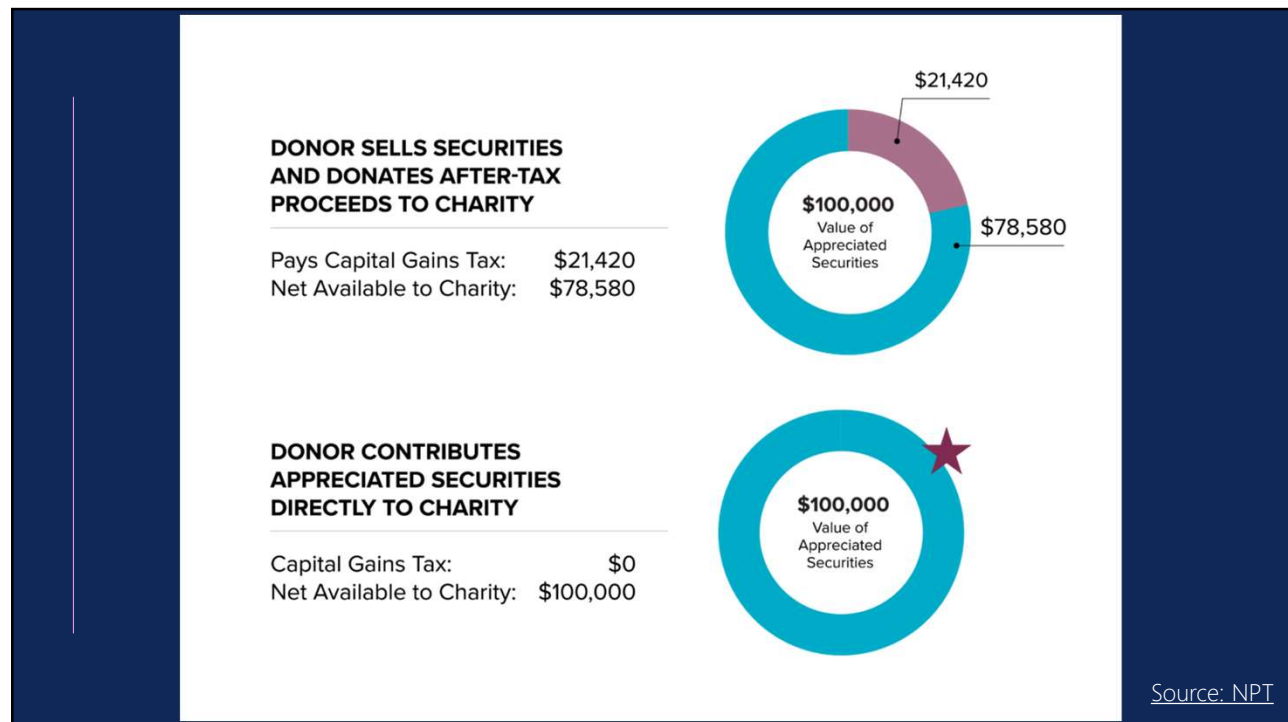
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## TYPES OF DAF DONORS

<p><b>TUBS</b> 1-2 YEARS</p> 	<p><b>TANKS</b> 2-10 YEARS</p> 	<p><b>TOWERS</b> 10+ YEARS</p> 
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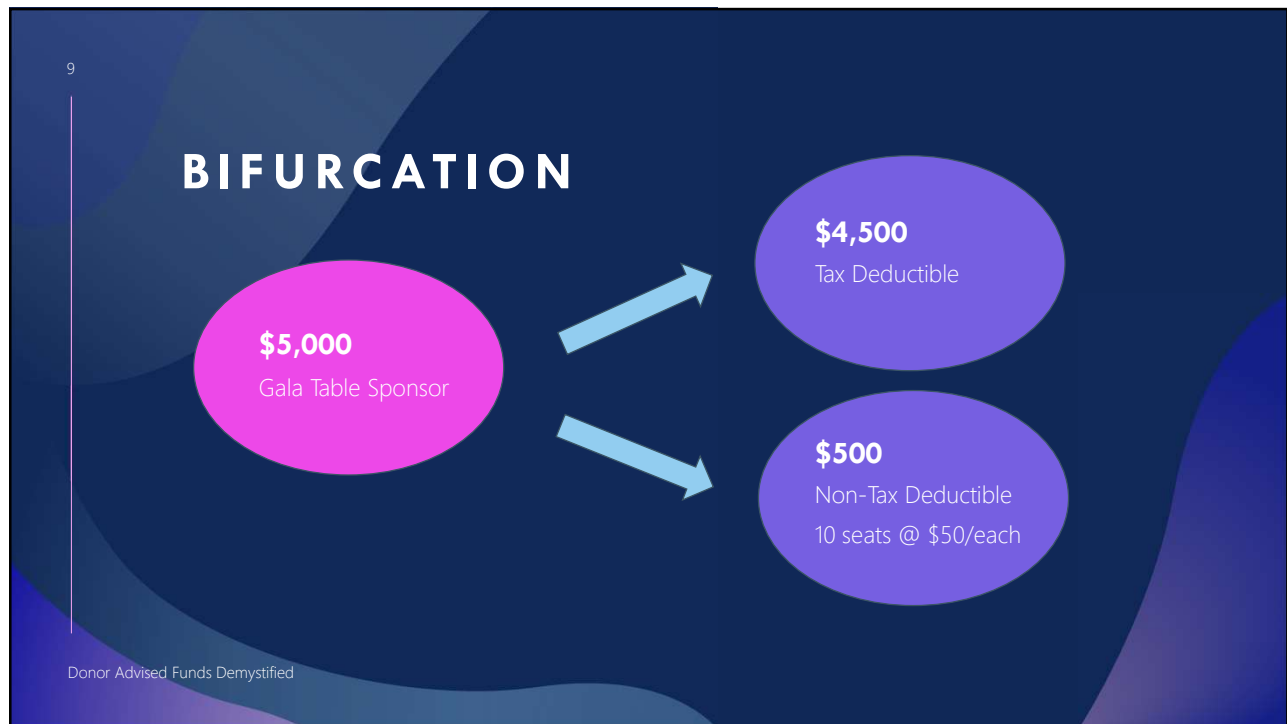
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## BUILDING A DAF STRATEGY

- DAFs are a tool, not a competitor
- Our donors are your grantors
- DAF donors = individual donors
- Know fund name / provider
- Understand DAF limitations
- Thank – not acknowledge – donors

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# THANK YOU



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## LET'S PRACTICE

A large donor with additional assets arriving as bequests from their estate wants to create a plan that transfers advisory privileges for their DAF to all three children currently living in different cities. What questions should you ask the donor as you advise them on this plan?



- Are your successors already engaged in giving?



- Are there specific organizations or issues that you want your successors to give to, or can they direct the funds at their discretion?



- Do they have spouses or children, and will they be involved?

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## DAF OR PRIVATE FOUNDATION?

### Donor Advised Fund

- No minimum
- No required payout
- Administrative and possible investment fees
- No tax paperwork for donor
- Public charity
- Higher deductions
- Anonymity

### Private Foundation

- Minimum \$10 million
- Required annual distribution
- Legal/accounting expenses, tax return prep, and insurance
- 990-PF
- Private foundation
- Lesser deductions
- No anonymity

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# GRANTMAKING BY COMPARISON

	Donor Advised Funds	Private Foundations
Charitable Assets	\$251.52	\$1,481.98
Total Grants	\$54.77	\$114.11
Percentage	21.77%	7.69%

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Source: NPT