



# Donor-Advised Funds

Creating Your Foundation  
Today

LEGACY GLOBAL

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# The Donor-Advised Fund

PROVIDING A CHARITABLE LEGACY WITH MAXIMUM  
SIMPLICITY

## What is a Donor Advised Fund (DAF)?

A Donor Advised Fund is the least expensive, fastest, and easiest way for a person to establish their own foundation. It is an account held by a public non-profit corporation, like Legacy Global Foundation, Inc. The donor names the account, and recommends grants and other philanthropic uses for the funds.

Contributions to the DAF are completed gifts and qualify for an immediate tax deduction.

## What are the benefits?

Few charitable planning opportunities offer the versatility and administrative efficiency of a DAF. A Donor Advised Fund allows the donor(s) to build and maintain a lasting social legacy, without the complexities, costs, and administrative burdens associated with private foundations.

## Donor benefits include

### Immediate tax deduction

- Donations are fully deductible in the year they are made and, depending on circumstances, may be carried forward for up to five additional years.

### Avoidance of capital gains tax

- When appreciated assets are donated, no capital gains are realized or reported by the donor.

### Independent tax planning and charitable support decisions

- Establishing & funding a DAF provides an immediate tax advantage, yet allows the donor to retain the right to recommend charitable grants at a later date to one or multiple causes.

### Future funding

- Once established, a DAF can receive gifts from any source, at any time, resulting in an immediate tax deduction. A common source of future funds is the remainder value of a charitable gift annuity or other planned gift. You may designate your DAF as a beneficiary of your will or trust.

### Simplified administration

- When donors establish a Donor Advised Fund with Legacy Global, they obtain the services of Legacy Global to assist with fund administration, compliance, granting, and reporting.

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