

Managing and Maximizing
Your Giving with a
Donor Advised Fund



Make a Gift that
Keeps on Giving

L A C C
LOS ANGELES CITY COLLEGE
F O U N D A T I O N

How Can a DAF Benefit You?

Are you looking for a simple, flexible tool that allows you to manage and maximize your giving to support the causes that matter most to you? Would you like to have the ability to make a single significant gift to support multiple charities? Are you interested in a way to simplify your annual and lifetime charitable giving?

If you answered yes to any of these questions, you should consider creating a **donor advised fund** (or DAF).

There are a number of benefits to creating a DAF. Here are just a few to consider:

Deductibility. You may be entitled to take an immediate income tax deduction each time you make a gift. Contributions of appreciated capital assets avoid capital gains taxes.

Flexibility. You can give when and where you want. Take your time deciding how to designate your giving. There is no deadline for making distributions.

Simplicity. A DAF is easy to set up and helps you avoid the extensive bookkeeping and check-writing that is often involved in charitable giving.

Versatility. You can make gifts to your DAF using cash, appreciated securities and a variety of other assets.

Multiplicity. You can make a gift of one large asset to fund multiple charitable interests.

Privacy. You can designate your grants anonymously if you wish.

Family. You can engage your family in the journey and joy of generosity.

Legacy. You can ensure that your legacy continues on by leaving instructions with your heirs directing them to give. Giving from your DAF through your estate can also simplify your charitable estate bequests.

How does a Donor Advised Fund work?

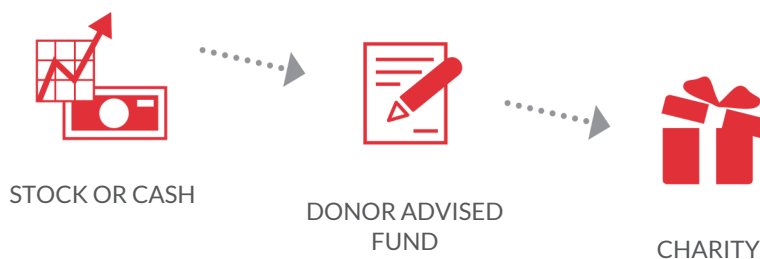
A DAF is your own charitable fund, named after you and administered by us. You can make contributions to your fund, which we will invest to benefit the causes you care about. Once your fund is created, you can advise us to make grants from your fund to support the work of your favorite charitable causes.

How do you set up a Donor Advised Fund?

A donor advised fund is easy to create with a few simple steps.

1. Complete our simple DAF application. Please contact us for a copy of the application.
2. Make an initial gift of cash or an appreciated asset to fund a DAF at our organization. The assets in your DAF grow tax free and earn interest.

3. Make grant recommendations from your DAF.
4. When you pass away, your heirs can continue to recommend charitable grants from your DAF.



The Advantages of a DAF

A donor advised fund has several advantages when compared to a private foundation. The start-up time and costs are minimal for DAFs, and gifts to DAFs are generally deductible at fair market value. In addition, a DAF is not subject to the distribution requirements and certain excise taxes faced by private foundations.

Definitions

Charitable Income Tax Deduction

An individual who makes a gift to a qualified charity may take this deduction, if they itemize their deductions when filing their income tax return. These deductions are subject to certain limits each year and are usually based on the fair market value of the property donated to charity.

Donor Advised Fund (DAF)

A way for a donor to give to charity over time. The fund is established with a charity and, after a donor contributes to the fund, the donor can make charitable gifts directly from the fund each year. The donor is entitled to take a deduction in the year contributions are made to the fund.



We Can Help!

We would be pleased to work with you and your advisors to discuss how a donor advised fund can benefit you. If you would like to start the process or have any questions, please contact us.

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