



KEYS TO EFFECTIVE GIVING

Donor Advised Fund

The Legacy of a Foundation

The names have a familiar ring. They are the families and individuals who have established America's greatest Private Foundations. Through the vehicle of the Private Foundation, they have seen their philanthropic vision take shape, and to a great extent, have defined philanthropy.

In many ways, the Private Foundation seems to be an ideal tool. It allows for involvement in a wide range of charitable and ministry ventures, while making it possible for you, the donor, to retain control over your giving decisions. And, while the Private Foundation may have benefits for those with very large assets, it is far from ideal for everyone.

A new strategy brings the lasting legacy of the Private Foundation to a wider range of individuals. It is known as the **Donor Advised Fund (DAF)**. While rooted in the same broad charitable support and lasting impact as the Foundation, for many, the **DAF** offers even greater benefits and increased flexibility.

The Advantages of a Donor Advised Fund

For many families and individuals, the **Donor Advised Fund** represents a more attractive option than the Private Foundation when it comes to realizing charitable objectives. In fact, the **DAF** is a planning option that is increasing in popularity.

Name Recognition

Much like the foundation, the **Donor Advised Fund** makes it possible to take action today that will bear witness to your philanthropic wishes for years to come. And, since you, the donor, are invited to provide advice (hence the name), it serves as a lasting witness to your values and priorities as the one whose name adorns the Fund.

Flexibility to Realize Objectives

One of the major attractions of the Donor Advised Fund is that, like the Private Foundation, it is flexible enough to remain true to your charitable desires. By design, the DAF lends an attentive ear to the donor's charitable wishes. You can choose your fund's investment strategy (conservative, moderate, growth, etc.). You can give to the charity(s) you choose now or over time. And, though the final distribution and administration rests in the hands of the ministry, you will be able to see your objectives and goals realized.

Economic and Administrative Efficiency

One of the major concerns of any charitable steward is that as much of every dollar goes for ministry purposes as possible. Since the Donor Advised Fund is one part of a much larger whole—that is, a part of a larger sum administered by the ministry's Great

THE JESUS
FILM PROJECT

c/o The Great Commission

Foundation #3600

100 Lake Hart Drive

Orlando, FL 32832

407 / 541-5102

Fax: 407 / 541-5106

www.jesusfilm.org

Email: info@gcfcc.org

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Commission Foundation—costs are shared, and minimized. In the process, the DAF benefits from the experience of experts in the management of these funds. By contract, for Private Foundations with less than 10 million dollars in assets, the costs related to managing and administering a fund can dramatically reduce grants for charitable purposes.

Income Tax Deductions

The Donor Advised Fund offers you some very attractive income tax deductions, especially when compared to those of the Private Foundation. Because the legal right to distribute the DAF resides with a private charitable organization, it qualifies for the standard charitable income tax deductions. This means that your cash gifts are deductible up to 50% of adjusted gross income, and your appreciated property is deductible up to 30%. (Deductions for the Private Foundation are limited to 30% and 20%, respectively.) With both the Private Foundation and Donor Advised Fund, gifts are irrevocable.

Additional Benefits

-  A Donor Advised Fund can be used as a memorial fund, with an appropriate “title” being assigned (e.g., “John P. Smith Memorial Fund”).
-  It provides flexibility in making contributions to charity through your estate plan. (Any changes would require a simple notification to the DAF administrator vs. changing your will or trust.)
-  A Donor Advised Fund can enable you to include your family in the process of meeting regularly to decide on charities worthy of receiving distribution. It keeps the concept of giving and stewardship in the minds of the family members. It can be done during your lifetime or after death.
-  It allows you to give anonymously. (This can be a very important feature for a number of people.)
-  The Fund gives you the opportunity to control the tax rate at which you do your giving. (If you have unusually high income due to business success, a bonus, sale of taxable asset, etc., you can make contributions to your DAF in that year, and “pre-fund” some of your future giving. This allows you a tax deduction in the higher-tax bracket-year at a time when your cash flow is greater. Then, in subsequent years, when your income may not be as high, supplemental contributions can be made from the DAF, when cash flow is lower and the tax deduction is not as important.)

When all of these benefits are considered, it is easy to see why so many people are taking a serious look at the **Donor Advised Fund**. If you would like more specific information on how a DAF can help you and your family meet your philanthropic objectives, you are invited to contact us today. A team of professionals specially trained to answer your questions and help you review the options that best meet your needs is ready to serve you. (All information is provided without cost or obligation, and any communication is treated in strict confidence.)



For additional
information, please
call toll-free
800 / 449-5454
you can also
email us at
info@gcfcc.org