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What You Need to Know about Donor-Advised Funds

A Donor-Advised Fund, or DAF, is a type of charitable giving vehicle that allows individuals or organizations to make a charitable contribution, receive an immediate tax deduction, and then recommend grants from the fund over time.

How Donor-Advised Funds Work:



Contribution

A donor contributes cash, securities, or other assets to a DAF. The donor receives an immediate tax benefit in the year of the donation (but can grant over time).



Investment

The funds in a DAF can be invested, growing tax-free over time. Flexiblity to recommend how the funds are invested, depending on donor's choice.



Granting

Over time, donors recommend grants to qualified charities. We handle the administrative work, everything from due diligence on the charities to disbursing the grants.



What are the benefits of a Donor-Advised Fund?

Immediate Tax Benefits with Flexible Giving:

Maximize Tax Efficiency

Receive a tax deduction for the full value of the donation in the year it's made, grow the funds overtime, and then give when the time is right.

Strategic Giving

Enjoy the flexibility to spread out donations over time, allowing donors to choose when to support the causes they care about.



Simplified Charitable Giving:

Centralized Management

A DAF acts as a single account for all charitable donations, simplifying your record-keeping and making it easier to track your impact.

Potential Growth

Contributions to a DAF can be invested, potentially growing tax-free, which could enhance the amount available for charitable giving.

Create a Lasting Legacy:

Multi-Generational Giving

Use your DAF as a tool for estate planning, involving your family in philanthropy and ensuring values are passed down through generations.

Privacy & Control

Grants can be made anonymously and recommended over time, making way for an evolving giving strategy.



Donor-Advised Funds are most advantageous for individuals who:



Had a High-Income Year

Offset taxable income from bonuses, business sales, or stock options.



Are Planning for the Future

Create a lasting charitable legacy that can involve their family.



Own Appreciated Assets

Donate securities or real estate to avoid capital gains taxes and get a full market value deduction.

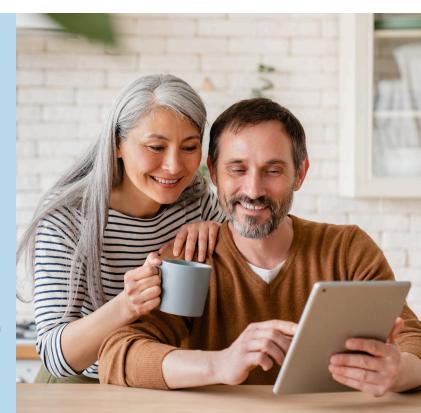


Give Regularly

Simplify and organize charitable contributions over time.

45% of High Net Worth
Individuals and 55% of Ultra
High Net Worth Individuals
have a **Donor-Advised Fund**because of the tax benefits and
ability to make a meaningful
impact.*

*According to 2022 U.S. Trust Study of High-Net-Worth Philanthropy



Donor-Advised Funds are one of the fastest growing ways to give to charity¹

Number of DAF Accounts:

Contributions to DAFs:

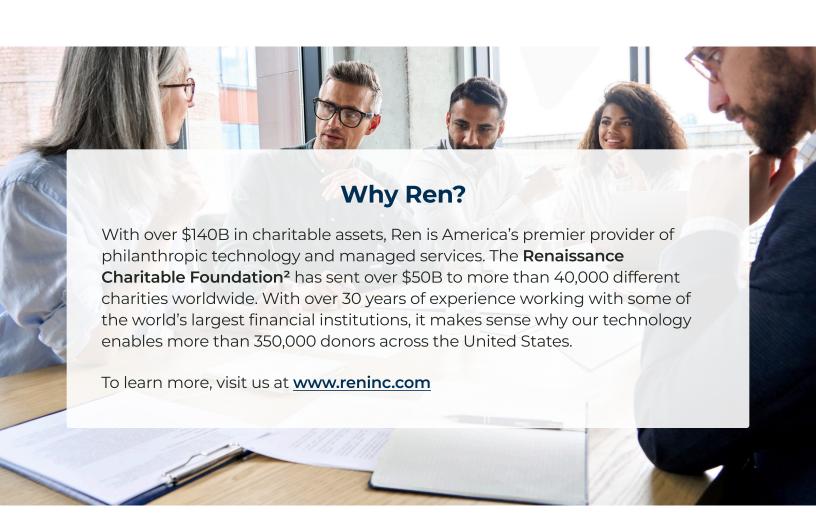
1.8 million

\$60 billion

Total Charitable Assets:

Grants to Charities:

\$250 billion \$55 billion



1 All numbers according to 2023 DAF Report by National Philanthropic Trust

2 About Renaissance Charitable Foundation Inc. The Renaissance Charitable Foundation Inc. (RCF) is a 501(c)3 qualified public charity and a sponsoring organization of donor advised funds. RCF utilizes Ren's technology and managed services offerings for its donor advised fund programs.