



FULL SERVICE GLOBAL GRANTMAKING

## CAF American Donor Fund (CADF)

*A smart solution for dual US/UK taxpayers*

### Make your giving count for more

CAF and CAF America have joined together to offer a giving solution exclusively for individuals paying tax in both the US and the UK. The CAF American Donor Fund provides dual taxpayers with immediate tax benefits and a simple way to support charities anywhere in the world.

Giving is not always easy for those who pay both US and UK taxes. Among other problems, US tax rules sometimes invalidate UK tax breaks for charitable giving.

The CAF American Donor Fund offers a solution, allowing dual taxpayers to claim 'Gift Aid'\* in the UK while still benefiting from a tax deduction in the US.

### Who can use the fund?

You may be a US executive who has been relocated to the UK and who wants to support charities back in the US. Perhaps you are a UK taxpayer living in the US, and you want to support charities in the UK.

Or you may be a dual taxpayer with an interest in supporting charities around the world – an elementary school in Africa, disaster relief in South East Asia or a medical project in Russia.

In each of the cases, The CAF American Donor Fund offers the perfect giving solution, allowing you to support your favorite causes around the world and ensuring you receive the appropriate tax benefits. The only requirement is that you have to be paying tax in both countries – and your earnings must exceed the US foreign-earned income threshold (currently \$80,000).

### How does it work?

The CAF American Donor Fund is managed in the UK and wholly owned by CAF America, a US 501 (c)(3) public charity, and part of CAF's international network of charities. As a result, donations to the fund are classed as gifts to a US public charity. This means they qualify for a tax deduction in the US as well as Gift Aid benefits in the UK.

### Three ways to give

The CAF American Donor Fund offers three convenient ways to give. You can:

- Make single, one-off donations to the fund and suggest one or more charities to receive a grant
- Open your own Donor Advised Fund (DAF) account and make multiple payments to benefit the causes you care about on a continuing basis
- Donate the income from an invested Trust Account (minimum balance £100,000) to support your favorite charities

\*Gift Aid can increase the value of charitable cash gifts by UK donors, including dual taxpayers, by up to 28% -- with additional benefits for higher-rate taxpayers. Donors simply complete a declaration stating that they pay enough tax so that a charity can reclaim the appropriate tax from the Government. The CAF American Donor Fund will handle all Gift Aid paperwork and reclaim the tax on the donor's behalf.

CHARITIES AID FOUNDATION OF AMERICA

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### **Flexibility and security in giving**

You can suggest that your gift be distributed to charities or charitable causes anywhere in the world, with CAF America providing due diligence to ensure that the charity is eligible for charitable tax relief in both countries.

Gifts to the CAF American Donor Fund can be made by cash or check, gifts of quoted securities and shares, through UK payroll giving, and via legacy donations. Gifts can be sent via wire transfer and are accepted in multiple currencies.

### **Advisory services available**

Through the CAF American Donor Fund, you can also take advantage of an array of fee-based advisory services, including grantmaking advice, research, and more.

Contact us to find out more about how the CAF American Donor Fund can help you achieve your charitable giving goals.

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*The CAF American Donor Fund is the business name of Southampton Row Trust Ltd, a UK-based charitable company registered with the Charity Commission in England and Wales. The fund is wholly owned by CAF America, a US 501 (c)(3) public charity dedicated to expanding borderless charitable giving among donors in the US.*

*CAF America Employer Identification Number (EIN): 43-1634280*

*The proprietor of the CAF American Donor Fund is Southampton Row Trust Limited, a company registered in England and Wales.*

*Registered company number 3900842  
Registered charity number 1079020*