

TAKE YOUR PHILANTHROPY FARTHER

Domestic &
International





ABOUT CAF AMERICA

Since 1992, CAF America's core mission has been to enable domestic and cross-border giving by US donors to validated charities across the world.

Through donor-advised giving and our industry-leading organizational validation protocols, we enable our donors to make strategic, cost-effective, and tax-advantaged gifts while reducing the risk, reputational exposure, and administrative burden associated with cross-border giving.

\$1+ BILLION IN GRANTS



110

COUNTRIES



1.8

MILLION

ELIGIBLE
ORGANIZATIONS



SDG Alignment

In January 2016 when the new Global Goals went into effect, CAF America began mapping the Sustainable Development Goals (SDGs) supported by the grants made at the recommendation of its corporate, foundation, and individual donors. To provide deeper insight, we determined the SDG that best relates to each grantee's work (primary SDG), while also identifying the possible ripple effect on other goals.

Top 5 SDGs that received the largest amount of funding between January 2016 - April 2019



SDG #4
(22.26%)



SDG #3
(18.89%)



SDG #11
(12.79%)



SDG #1
(9.61%)



SDG #15
(9.32%)

CAF AMERICA'S GLOBAL REACH

CAF America Offices

WASHINGTON, DC | SAN FRANCISCO | MIAMI | TORONTO | VANCOUVER | LONDON

Allied Professionals

AFRICA & THE MIDDLE EAST | ASIA | LATIN AMERICA

CAF America Subsidiaries



CAF Canada is a registered Canadian charity working to expand the culture of giving by making it easy, reliable, and effective for Canadians to give both internationally and domestically.



The **CAF American Donor Fund (CADF)** allows US/UK dual taxpayers to claim Gift Aid—which can increase the value of their gifts by up to 25%—and qualify for a tax deduction in the UK and in the US.

Other CAF Global Alliance Offices

JOHANNESBURG | LONDON | MELBOURNE | MOSCOW | NEW DELHI | SÃO PAULO | SOFIA | SYDNEY





OUR APPROACH TO CROSS-BORDER GIVING

CAF America supports donors in the United States with their domestic and international philanthropy.

Our network of more than 1.8 million eligible charities in 110 countries means we can safely and efficiently support charitable efforts across the world at a moment's notice. Charities eligible with CAF America benefit from being able to offer their US donors a tax-effective giving option and the reputational enhancement of passing validation.



CAF America's approach to cross-border grantmaking is guided by three principles:

- Complying with US **regulations**, as well as local laws governing the movement of foreign charitable funds into grantees' home countries
- Mitigating the **risk** of significant excise taxes and fines, or even criminal charges in case of failure to comply with US regulations governing cross-border giving
- Protecting our donors from possible **reputational** damage that may arise if proper due diligence is not conducted



CHALLENGES IN INTERNATIONAL PHILANTHROPY

CAF America has solutions for working under the strictest charity laws in the world



China

Why it's challenging for donors: Since the Overseas NGO Management Law went into effect in 2017, there are now two ways to support Chinese charities: (1) through a US intermediary with an office in China, or (2) through a US intermediary which uses Temporary Activity Licenses.

How CAF America helps: To best serve our donors and allow for flexibility in planning, CAF America undertakes the responsibility of applying for Temporary Activity Licenses with our Chinese partner NGOs to facilitate giving to organizations in China. Under this model, donors can initiate the application process for a Temporary Activity License anytime throughout the year whereas giving through an office requires donors to plan their charitable gifts by December 31 of each year to be approved for the next year.



Egypt

Why it's challenging for donors: Local regulations require local organizations to obtain approval for fundraising abroad and receiving foreign funding. Obtaining the necessary permits may take several months to a year (in some cases).

How CAF America helps: CAF America works closely with organizations in Egypt to ensure that our grantees can comply with the local requirements and are able to continue fulfilling their mission.



European Union

Why it's challenging for donors: On May 25, 2018, the EU Global Data Protection Regulation (GDPR) went into effect imposing a series of requirements related to the use and storage of personal data. EU privacy laws can have far reaching impacts outside of Europe and there is no safe harbor covering charitable work or nonprofits.

How CAF America helps: CAF America is committed to regulatory compliant cross-border giving. We sign a Model Contract with each EU grantee ensuring that we protect the personal data they share, thus complying with GDPR.



India

Why it's challenging for donors: India's Foreign Contribution Regulation Act (FCRA) governs which Indian organizations may receive foreign charitable funding. It has been increasingly difficult to register and maintain FCRA status. This resulted in a 40% decline in foreign funding between 2015 and 2018.

How CAF America helps: CAF America is an expert on FCRA. We work closely with our Indian partners and the CAF office in New Delhi to ensure that each of our grantees is registered under FCRA and is in compliance with annual reporting requirements, thus we enable our donors to continue advising gifts to India.



Mexico

Why it's challenging for donors: Anti-money laundering legislation requires organizations in Mexico to submit extensive information on donations they receive over MXN 107,000. Sensitive information from donors such as copies of passports are required.

How CAF America helps: CAF America, as the grantor, undertakes the responsibility of compliance with these onerous requirements in relation to the grants advised by our donors to organizations in Mexico.



Russia

Why it's challenging for donors: Russian organizations that receive foreign charitable funding have to register as foreign agents and comply with burdensome reporting requirements. Organizations working on sensitive issue-areas may be deemed "undesirable" if they are perceived as a threat to Russian national security.

How CAF America helps: CAF America works with our partner, CAF Russia, to ensure that gifts to Russia are made in compliance with all relevant laws and enable our donors to continue supporting the work of organizations on the ground.



SERVICES

Donor Advised Funds



Establishing a Donor Advised Fund (DAF) at CAF America is an efficient and cost-effective way to conduct both domestic and international giving through a single fund. It eliminates the considerable time and expense required to establish and maintain a private foundation as well as obtain tax-exempt status from the IRS.

Donor Advised Gifts



Donor Advised Gifts (DAGs) are the perfect solution for US donors who want to give globally without establishing a fund. DAGs enable US donors, including individuals, foundations, and corporations, to make single donations as desired. With DAGs, donors make a single tax-effective gift to CAF America and recommend that the funds be further granted to the foreign organization or charitable project of their choosing. CAF America can also recommend an eligible organization that fits a donor's interests and philanthropic goals.

Employee Engagement Funds



Designed to support both matching gift and volunteer grant programs, CAF America's Employee Engagement Funds enable companies to structure initiatives that best reflect the regional culture and interest of their global employee base. Employee Engagement Funds empower employees to invest in philanthropic causes where they live and work, with the confidence of full support from their employer.

Employee Relief Funds



Employee Relief Funds at CAF America enable corporations to make grants to their employees around the globe who are experiencing financial hardship as a result of a disaster and/or emergency. CAF America offers a US tax-exempt fund that ensures all employee relief grants are IRS-compliant.



Friends Funds



Establishing a Friends Fund at CAF America is a cost-effective solution for a foreign nonprofit to access US donors. A Friends Fund is a restricted account opened by CAF America for the purpose of supporting the activities of a designated eligible foreign charity. The fund is fully restricted for grantmaking to that specific charity.

Expedited Giving



Expedited gifts can be made to eligible organizations within CAF America's global database. Through our partnerships with our Global Alliance members in the United Kingdom, Australia, Canada, India, and Russia, there is an ever-growing number of eligible charities you can support.

Validation Services



As a leader in cross-border giving, CAF America's validation process goes beyond the IRS requirements ensuring that the beneficiaries of your advised grants are in compliance with the law, as well as our established best practices. CAF America has extensive expertise in making international grants based on Equivalency Determination or Expenditure Responsibility, the two tools the IRS provides for cross-border giving.

Grants Management Services



CAF America provides end-to-end back-office administration support services for a growing number of our major donors. Whether you are looking to simply identify beneficiaries that align with your mission or you are rolling out an entire grants program, CAF America is here to help.

BRING YOUR PHILANTHROPIC VISION TO LIFE



Philanthropy often begins with a story: a story of hope, a story of courage, a story of inspiration. At CAF America, we specialize in creating a seamless transition from aspiration to meaningful action. Our unparalleled expertise and personalized solutions help you bring your philanthropic vision to life and achieve the impact that you want, where you want it.

Take Your Giving Global

By working with CAF America, you benefit from our:

- Global grantmaking perspective
- Industry-leading due diligence
- Capacity to offer full charitable tax benefits
- Ability to expedite your gifts to more than 1.8 million organizations in 110 countries

Build Your Legacy

By establishing a Donor Advised Fund at CAF America, you can contribute to your fund at any time while being strategic with your ultimate giving. If you wish to involve your family members, you may add them as advisors to the fund so they can participate and grow your family's legacy of giving.

Give How You Want

At CAF America, we are committed to supporting your philanthropic vision. As a donor-driven, cause-agnostic organization, we can facilitate your giving to any organization or charitable project we are able to legally validate. We have supported a wide range of projects from medical research in Ireland to youth education in India to turtle rehabilitation in Mexico. Explore our Global Charity Database to learn more.

DAFs at CAF America are flexible and enable you to support both domestic and international causes out of a single fund. Speak with us about your philanthropic priorities and see how CAF America can help you.

Services Offered



Donor Advised
Funds



Donor Advised
Gifts



Expedited
Giving



The CAF American
Donor Fund



Validation
Services

Invested Offerings

CAF America works with expert advisors at Merrill Lynch Investments to offer you four Model ETF Portfolios, if you wish to invest your charitable dollars. The specific breakdown of each portfolio's assets is determined by the Merrill Lynch Research Investment Committee and is revised at the end of each Fiscal Quarter. Detailed holdings and quarterly/annual returns for each investment option are available upon request.

Case Study | Cross-Border Estate Gift

Background: The beneficiaries of a US-based Charitable Remainder Trust included a British charity that did not have exempt status in the United States.

Challenge: As one of the indicated beneficiaries of the Trust was not a US 501(c)(3) tax-exempt organization, the Trustees faced a taxable event if they were to make the gift as directed. This is a common issue, as many donors believe that organizations registered as charitable in their host country will also qualify as 'exempt' under the US Tax Code. This is not the case.

Solution: CAF America worked with the Trustees, supporting them in their application to change the structure of the Trust before it was dissolved. CAF America, as a 501(c)(3) public charity, was able to become the beneficiary of the Trust and the disbursement was approved by the court without triggering any tax obligations.

As an international grantmaker, CAF America has the necessary mechanism in place to make grants to beneficiaries outside of the US. Once the donation was received, on the advice of the Trustees, CAF America made a grant to the British charity using our Expedited Grantmaking Program. The British charity received the funds within 3 weeks of the initial transfer.

Diaspora Philanthropy

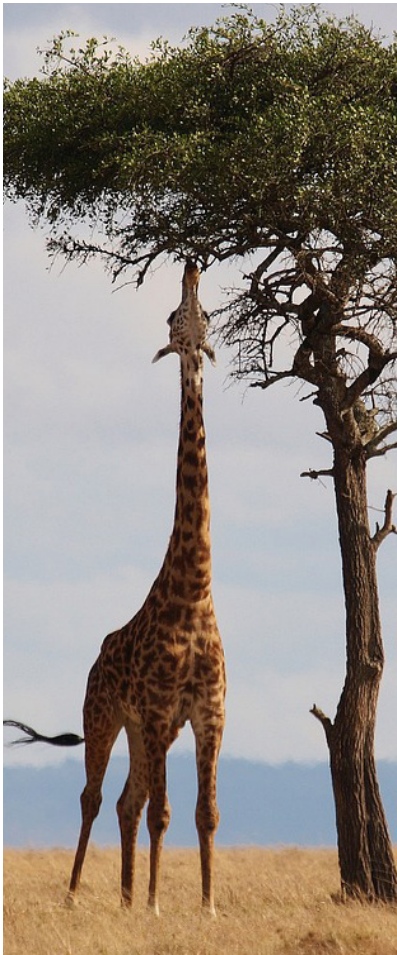
In an increasingly connected world, diaspora groups are often the epicenter of initiatives that have a major impact on their home and host societies respectively. CAF America is committed to enabling diasporas to donate to their home communities in a safe, easy, and tax-effective manner.

The CAF American Donor Fund

The CAF American Donor Fund (CADF) allows US/UK dual taxpayers to claim Gift Aid—which can increase the value of their gifts by up to 25%—and qualify for a tax deduction in the UK and in the US.

ENHANCE YOUR PRACTICE

CAF America serves as a back office resource for tax and wealth management professionals with clients engaged in philanthropic giving. As a Donor Advised Fund sponsor, CAF America offers giving solutions that can integrate into any planned giving strategy. Our expertise enables you to expand your suite of services and address the specific needs of your clients.



Regulatory Compliance and Giving Solutions

We assume all risks involved in cross-border grantmaking and take every measure to ensure regulatory compliance while protecting you and your clients' reputation. These services are built into our grantmaking protocols, allowing for efficient and secure giving across the globe.

Complex Asset Donations

Giving non-cash assets can be a powerful tool in any planned giving strategy and can increase the impact of your clients' philanthropy. CAF America is well-equipped to help you transform these assets into meaningful philanthropy. By donating these assets to a Donor Advised Fund (DAF), your client can benefit from increased flexibility in their giving.

Donor Advised Funds

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Donor Advised Gifts (DAGs) are the perfect solution for US donors who want to give globally without establishing a fund. With DAGs, donors make a single tax-effective gift to CAF America whenever desired and recommend that the funds be further granted to the foreign organization or charitable project of their choosing. CAF America can also recommend an eligible organization that fits a donor's interests and philanthropic goals.

Invested Offerings

Funds at CAF America can be invested to maximize the impact of our donors' charitable contributions. We allow donors to choose from a number of vetted investment portfolios, and we offer the option to restrict an investment policy to specifically ESG-aligned assets.

Flexible Giving: Domestic and International

Help your clients take their philanthropy global. DAFs at CAF America are flexible and enable your clients to support both domestic and international causes out of a single fund.

Case Study | Cross-Border Estate Gift

Background: A donor wished to donate real estate located in Mexico valued at more than \$9 million to a local university, while receiving tax benefits in the US.

Challenge: The process, impacted by a complex regulatory framework, involved several parties and presented many logistical hurdles. There were multiple layers of ownership—the property was owned by a Mexican trust, which was in turn owned by a US trust. Using an intermediary for making the donation was necessary to maintain tax-effectiveness: for the donors to receive US tax benefits for this contribution, the property needed to be accepted by a US 501(c)(3) with the capability to then make the grant to the Mexican University.

Solution: Once a qualified appraisal was conducted by a respected third-party, CAF America provided advisory support and conducted due diligence to ensure that the gift to the Mexican University would be legally compliant and charitable in nature.

Extensive involvement from CAF America staff, including in-person site visits, resulted in the transaction being successfully approved. The donor was able to claim US tax benefits while the Mexican University received a substantial addition to a new campus.

Services Offered



Donor Advised
Funds



Donor Advised
Gifts



Expedited
Giving



The CAF American
Donor Fund



Validation
Services

CAF America Wealth Advisor Council | Executive Committee is comprised of leaders in the wealth advisor field whose expertise extends across a myriad of subjects. CAF America works closely with Council members to ensure that we are providing the most pertinent and valuable information to enable advisors to best serve their clients' philanthropic goals.

Members of the CAF America Wealth Advisor Council include professionals working with:

- Bank of America Private Bank (formerly US Trust)
- PNC Wealth Management
- Hemenway & Barnes LLP
- Trident Trust Company (South Dakota)
- Karlin & Peebles LLP

Speak to one of our representatives if you are interested in learning more about the Council and how to join!

YOUR PARTNER IN CORPORATE CITIZENSHIP

CAF America partners with corporations and corporate foundations seeking to deliver strategic and effective programs on a global scale. We work in close partnership with each of our corporate donors to ensure that your programs are transformed into meaningful impact and outcomes.

Intermediary Grantmaking

CAF America takes on all of the administrative burden of running your global programs, ensuring that you and your team can focus on designing your grants programs to maximize their intended impact. Our compliance guarantee ensures that you can trust that all of your beneficiaries around the world are fully legitimate and in compliance with the rules and regulations governing cross-border giving, as well as your companies' internal policies and partner criteria.

Grants Management Services

Partner with CAF America to extend the efficiency and impact of your team. You will be able to focus on the tasks that will deliver the best results for your organization and the communities you serve. Our services include:

- Partner or Charity Identification
- Consolidated Grant and Eligibility Applications
- Proposal Design and RFP Management
- Preliminary Application Reviews

Technical Integration

CAF America can work with your existing grant management platform to provide real-time updates about your grantmaking activities, including the eligibility status of your advised grantees and your available balance. We partner with a number of leading philanthropic technology providers. Speak with us about how best to integrate our systems to maximize your efficiency.

Employee Engagement Funds

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Services Offered



Donor Advised
Funds



Employee Engagement
Funds



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Validation
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STORY OF PHILANTHROPY

Providing Access and Technology to Combat Rural Poverty

It's a viciously simple conundrum: how can smallholder farmers raise their productivity and, by extension, their incomes, when they don't have the financing and training needed to grow a solid crop? In rural parts of Mexico's southeastern state of Yucatán, poverty is extreme and farmers of white maize have very low rates of productivity. "The farm beats you when you don't have the proper resources to farm, not even the resources to fight weeds," said Don Cecilio Catzin Yupit, a farmer in Yucatán's Tigre Grande community.

Solution: Cargill sponsored and organized the Cargill Educampo Mayab program in conjunction with the Mexican Foundation for Rural Development.

Project Goal: Helping farmers become sustainable entrepreneurs and raise their overall quality of life.

The program provided:

- Access to agricultural supplies
- Financing
- Hands-on technical assistance
- Training throughout the crop production cycle

The project aligns with Cargill Mexico's goal to source a larger supply of white corn in a sustainable and responsible way. "Amid the ever-growing concern about food security worldwide, we believe Mexico has the capability to substantially increase food production, both for domestic consumption and as a contributor to feeding the world," said Valeria Olson, Cargill's director of corporate affairs in Mexico.



Project Highlights



\$700,000

donated by Cargill to fund the initiative



300+

farmers supported

Results



200%

increase in average
yield of white maize in
the first two years



23

farmer coop groups
formed to date

MORE IMPACT STORIES: cafamerica.org/about/stories

EXPAND YOUR REACH

Cross-border giving may be essential to meet your foundation's philanthropic goals, but it can also be complicated, time-consuming, and costly. We are here to assist you. CAF America's global reach allows you to expand your giving to foreign charities without the substantial investment in staff and training required to ensure full legal compliance.

Our compliance-driven solutions give you peace of mind and eliminate any administrative burden associated with granting to non-US beneficiaries. We offer tailored solutions to meet diverse needs.

- We provide private and family foundations with a grantmaking back office solution, so that you can avoid costly investments in staff and building expertise
- We are a preferred partner for community foundations for cross-border grantmaking and charity validation services

Grantmaking Flexibility

CAF America's support for your foundation's giving can be proportional to the volume and intensity of your cross-border grantmaking activity. Make periodic single gifts, or open a Donor Advised Fund with us so that you can advise multiple grants without needing to include each one on your Form 990 (or Form 990 PF).

Bespoke Reporting Services

CAF America can tailor the structure of its program-support to include data collection and reporting services that best measure the impact of your programs, as well as undertake post-grant analysis. We map grants to the Sustainable Development Goals (SDGs), allowing you to track your grantmaking against a global standard. Throughout our partnership, we are committed to maintaining full alignment with your program-requirements and desired outcomes.

Services Offered



Donor Advised
Funds



Donor Advised
Gifts



Expedited
Giving



Validation
Services

Expand Your Donor Base

Receive tax-effective funding from Canadian donors through our subsidiary organization, CAF Canada.

US Nonprofits have received over \$7.1 million from CAF Canada since the beginning of 2018.

Visit **cafcanada.ca** to learn more about cross-border giving from Canada.

BUILD YOUR US DONOR BASE

The latest edition of Giving USA reported that US taxpayers donated a total of \$427 billion to charity in 2018. Don't miss out on the opportunity to fundraise from US donors! Work with CAF America to access tax-effective charitable donations from your US donors.

Avoid the burden of establishing a US 501(c)(3)

Accessing US donors is easier than ever and it can be done without establishing a US 501(c)(3). Becoming eligible with CAF America allows you to receive tax-effective donations from US donors without having to create and maintain a separate organization, letting you focus your time and resources directly on donor engagement and fundraising.

Friends Funds: Make Fundraising Easy



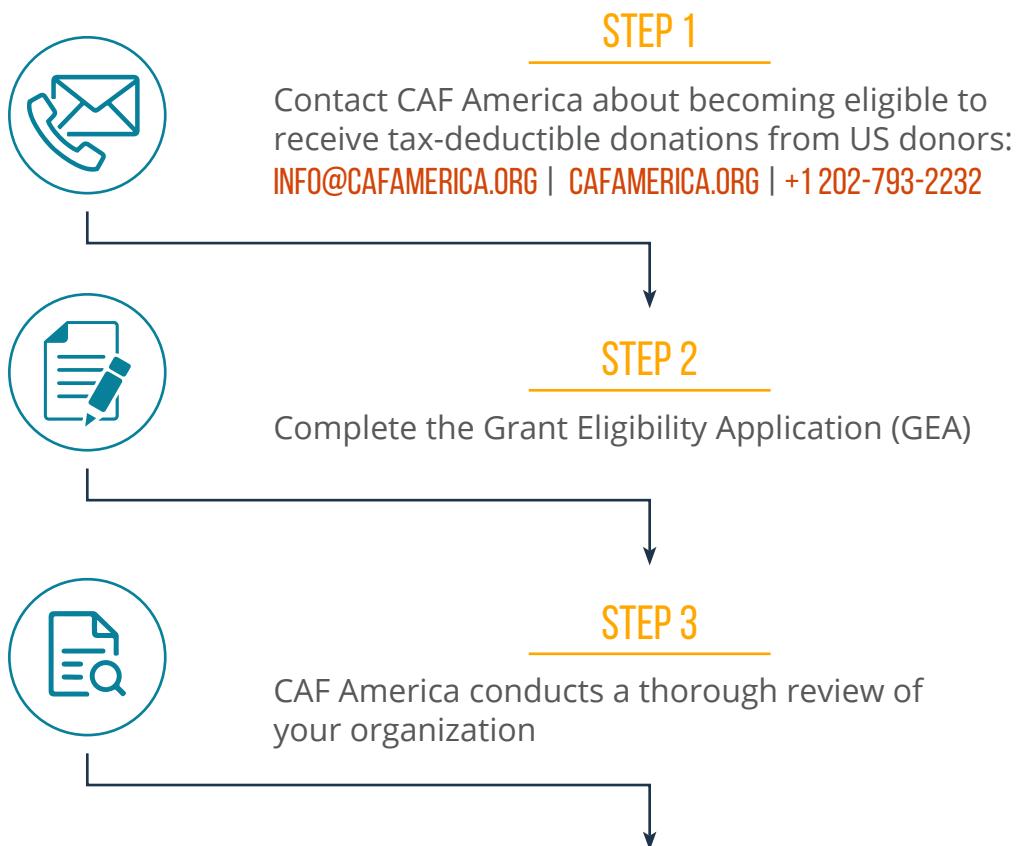
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	US 501(c)(3) "Friends of" Organization	CAF America Friends Fund
Incorporation as a US entity	Required	Not Required
Form 1023 for IRS Registration	Required	Not Required
Staff and independent Board of Directors (of at least 3 people)	Required	Not Required
Legal mechanisms to ensure independent status (address the conduit issue)	Required	Included
Yearly Form 990 submission	Required	Not Required
Apply for State-by-state registration for Gift Solicitation (required in approximately 40 US states)	Required*	Included
Provide tax receipts to US taxpayers	Required	Included
Total Annual Costs - First Year	>\$22,000*	\$3,500**

* Depending on legal costs, the annual cost can run from \$15,000+ per state registration. This doesn't include the state registration fees, which can be another \$2,700 to \$3,000, plus administrative costs.

** \$2,500 thereafter plus transaction charges

Becoming Eligible



BECOME ELIGIBLE

- ✓ Receive tax-effective US donations
- ✓ Share your specific URL to your new charity page on our website
- ✓ 1.8 million organizations worldwide are eligible through CAF America. **Join them today!**



CAF America Seal

The CAF America Seal lets your donors know that your organization has been validated and approved to receive charitable funds from US donors through CAF America.

SHARING EXPERTISE WITH THE SECTOR

To drive forward CAF America's mission of enabling regulatory compliant philanthropic giving, we are committed to serving as a resource for our donors, partners, or any organization that is interested in the fundamentals of international philanthropy.

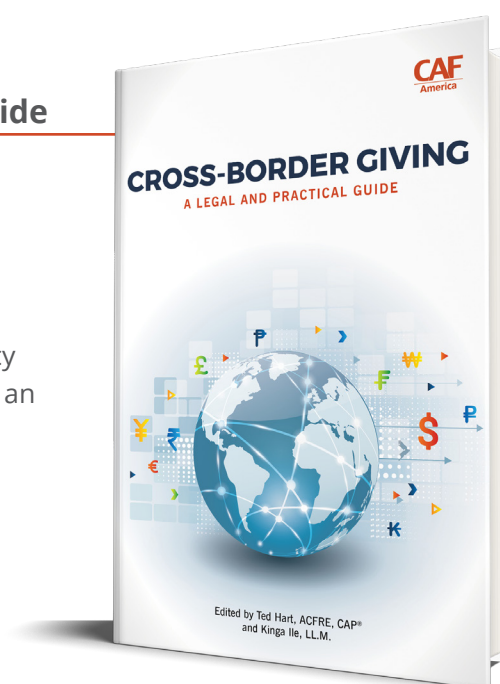
Cross-Border Giving: A Legal and Practical Guide

(Charity Channel Press)

A timely and comprehensive book, Cross-Border Giving is required reading for any professional in international philanthropy. Cross-Border Giving features 17 expert authors and covers a multitude of topics including: ethical grantmaking, the closing space for civil society, equivalency determination & expenditure responsibility, preparing for an audit, and more.

Available at
amazon

Hard Cover, Workbook and E-book



**Customized
Trainings**

**CARING
AND
FUNDING**

The CAF America Podcast

**Caring And
Funding Podcast**



**The CAF America
Blog**



International Grantmaking Symposium

Launched in 2015, the International Grantmaking Symposium aimed to fill a gap in the sector by offering a training tailored specifically to the needs of professionals dedicated to advancing international philanthropy. Now in its sixth year, the IGS has become the preeminent forum for our fellow practitioners, corporate foundation colleagues, advisors, and attorneys to come together and learn about the latest rules and regulations governing cross-border giving. The IGS is a one-of-a-kind learning experience with two full days of engaging workshops and presentations.

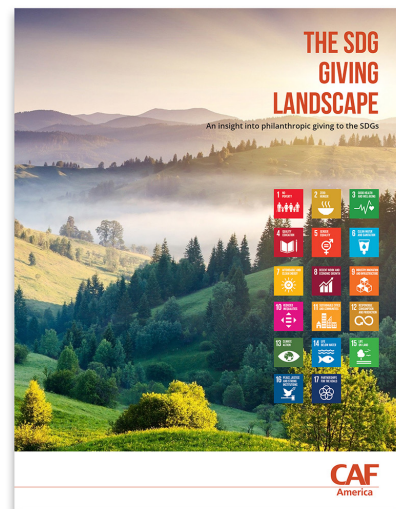
Past Partners



The SDG Giving Landscape

An insight into philanthropic giving to the SDGs

CAF America made a commitment to track the alignment of its grants to the 17 Sustainable Development Goals (SDGs) since the goals went into effect on January 1st, 2016. The SDG Giving Landscape looks at the SDGs that rose to the top based on the level of support received and provides a window into how priorities have shifted year-by-year. In a regional and source-based setting, the report tracks the charitable giving of corporate, foundation, and individual donors through CAF America.



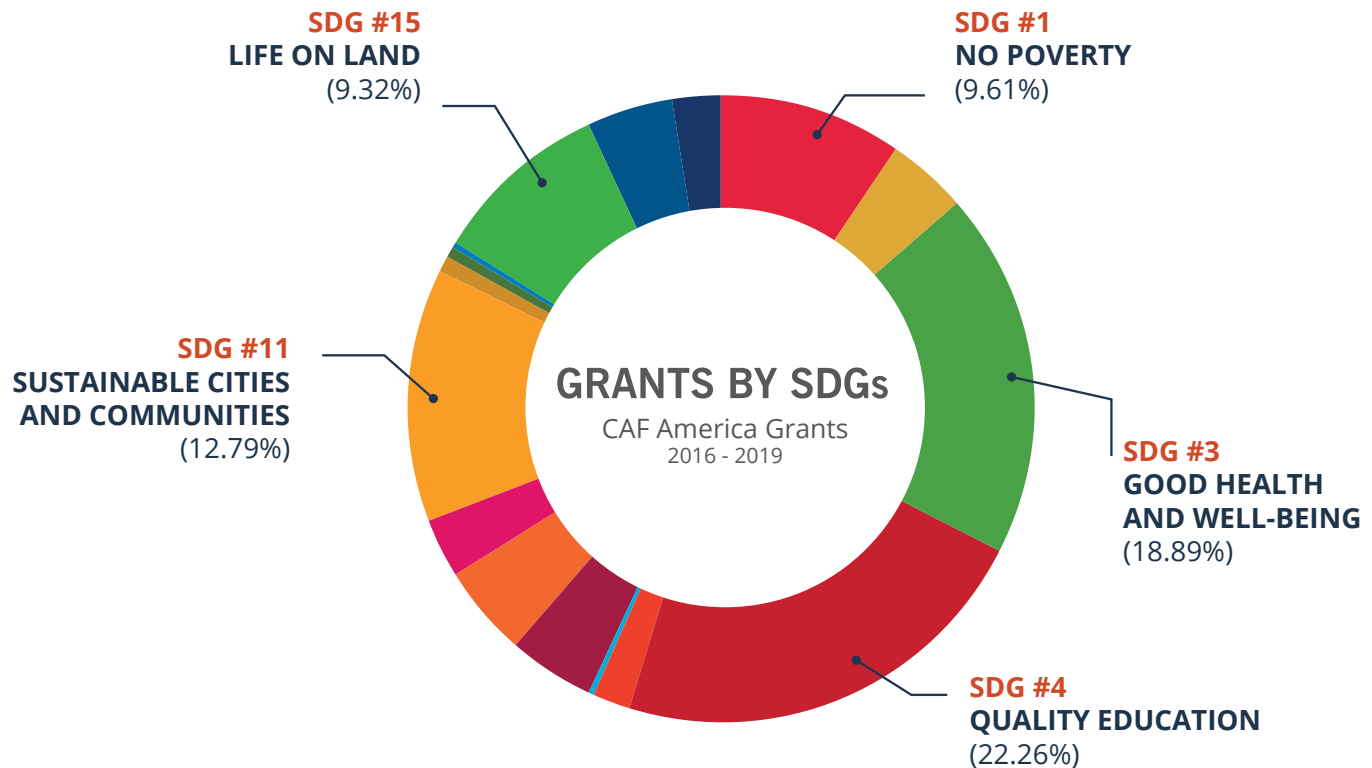
Wealth Advisor Interview Series

CAF America's Wealth Strategy and Charitable Giving interview series explores the ways that philanthropy and wealth services intersect and features leading wealth advisors and legal professionals dedicated to incorporating charitable planning in their practice.

SUSTAINABLE DEVELOPMENT GOALS

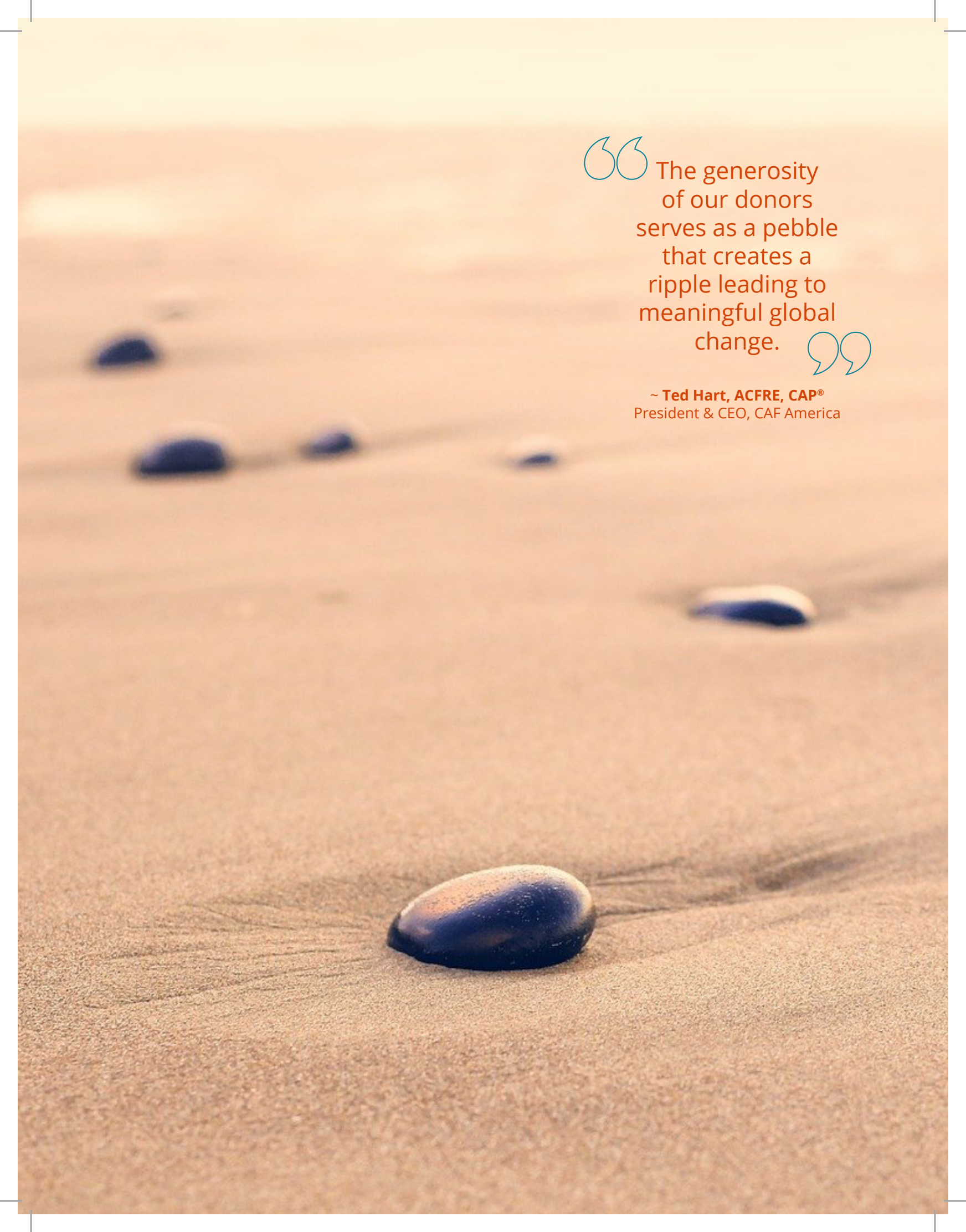
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CAF America is a proud partner of the SDG Philanthropy Platform.



**5 Most supported SDGs labeled*





“ The generosity
of our donors
serves as a pebble
that creates a
ripple leading to
meaningful global
change. ”

~ **Ted Hart, ACFRE, CAP®**
President & CEO, CAF America

CAF America Headquarters

225 Reinekers Lane
Suite 375
Alexandria, VA 22314

CAF America Miami

801 Brickell Avenue
Suite 900
Miami, FL 33131

CAF Canada Vancouver

100 Park Royal South
Suite 200
West Vancouver, BC V7T 1A2

CAF America West Coast

50 California Street
Suite 1500
San Francisco, CA 94111

CAF Canada Toronto

401 Bay Street
Suite 1600
Toronto, ON M5H 2Y4

**CAF American
Donor Fund (CADF)**

10 St. Bride Street
London, EC4A 4AD

T: 202-793-2232

E: info@cafamerica.org

W: www.cafamerica.org