

ADVANTAGES OF A DONOR ADVISED FUND FOR PRIVATE FOUNDATIONS



CAF AMERICA CAN EXPEDITE CHARITABLE DONATIONS TO **MORE THAN 1.8 MILLION** ORGANIZATIONS IN **110 COUNTRIES** AROUND THE GLOBE

CAF America provides private foundations with the opportunity to engage in international and domestic philanthropy without the administrative burdens and time constraints that accompany operating a foundation.

Advantages of a Donor Advised Fund with CAF America

Regulatory Compliance

CAF America's grantmaking protocols go above and beyond to meet IRS regulations. All reporting required by the IRS and ongoing compliance with relevant rules and regulations is managed by CAF America's team, eliminating any administrative burden for you or your advisor while ensuring total regulatory compliance.

No Unnecessary Costs

When using a DAF, fees are leveraged in proportion to the activity of the Fund, allowing you to maintain full control over your expenses for these programs. Establishing a DAF at CAF America is free and donors benefit from a tiered fee structure for their giving.

Full Functionality

CAF America's expert staff will ensure that there is no lapse in support for the organizations and projects that your foundation supports.

Reputation Protection

CAF America's industry-leading due diligence protocols not only maintain full regulatory compliance, but also ensure that your advised grants will be directed to worthy recipients, reducing the risk of association with potentially controversial individuals or organizations.

Grantmaking Risk Mitigation

Conducting your philanthropic activities through CAF America removes all risks associated with cross-border grantmaking from your foundation, including those pertaining to the requirements of the USA PATRIOT Act, OFAC Sanctions, or other laws that govern international financial transactions.

Complex Asset Conversion

CAF America regularly accepts complex or illiquid assets, from artwork to stocks to real estate. We can work with your advisor to ensure that any gifts of complex assets are efficiently turned into charitable giving, while maximizing tax benefits.

Expertise and Flexibility

Founded in 1992, CAF America has unparalleled expertise in turning donors' philanthropic visions into reality. Our experienced staff are available to work with you or your advisor to ensure that our services align within your larger estate or giving plan. CAF America has offices in the DC area, San Francisco, London, Toronto, and Vancouver and is a member of the CAF Global Alliance, which spans six continents, giving our clients a truly global reach.



QUESTIONS?

Give us a call at
202-793-2232

Please contact us to learn more about how CAF America—an organization with over 27 years of experience—can help you benefit from a Donor Advised Fund.

CAF America Donor Advised Fund

Private Foundations

Donor's role in investment	Able to recommend investment allocation among investment pools.	Able to exercise control over investment management, while adhering to specific rules.
Donor's role in grantmaking	Can recommend grants to any eligible grant recipient.	Able to exercise control over grantmaking, while adhering to specific rules.
Role of donor's family	Donor can name additional advisors to participate in all account privileges. Donor can name individuals as successors to assume all account privileges after donor's death.	Donor can appoint relatives to the board of directors, give them responsibility over the day-to-day activities of running the foundation, and, subject to certain limitations, provide compensation.
Privacy	Donor may have the option to be acknowledged for grant recommendations or, alternatively, remain anonymous on grants.	Annual filing of IRS Form 990-PF is a public record of assets, contributors, and grants.
Deductions limitations	<p>Cash Donations: 60% of AGI</p> <p>Long-term appreciated securities: 30% of AGI, generally deductible at FMV</p> <p>Other long-term appreciated assets: 30% of AGI, generally deductible at FMV</p>	<p>Cash Donations: 30% of AGI</p> <p>Long-term appreciated securities: 20% of AGI, generally deductible at FMV</p> <p>Other long-term appreciated assets: 20% of AGI, generally deductible at cost basis</p>
<p>*AGI - Adjusted Gross Income *FMV - Fair Market Value</p>		

About CAF America

CAF America is a global grantmaking organization assisting corporations, foundations, and individuals. We streamline the grantmaking process to eliminate risk and administrative burden. Through our work, we help donors support great causes by assisting them in making strategic, effective, and tax-advantaged grants internationally and domestically. In just the last five years CAF America and our subsidiaries, CAF Canada and the CAF American Donor Fund (CADF), have given nearly \$532 million to charitable organizations in over 110 countries around the world