

WHAT IT IS

A **Donor Advised Fund** is a convenient, personal and smart giving vehicle that lets you support the causes you care about. If you give to many nonprofits throughout the year, Donor Advised Funds provide a flexible and inexpensive way to organize your charitable giving. You'll enjoy these benefits:



Convenience

Simplify and streamline your current giving with convenient online access. And, thanks to our knowledge and understanding of local nonprofits, we can help you learn more about needs that match your interests and suggest additional ways to increase your impact.



Tax Deductibility

Donating to your Donor Advised Fund at the Community Foundation means your gift is deductible in the current tax year, but distributions can be made on your timeline. Online access gives you a record of contributions you've given or grants you've advised that year, allowing you to easily track your giving history.



Strategy

Utilize our philanthropic expertise and guidance to add strategy to your giving, such as "bunching" your gifts into a Donor Advised Fund to receive maximum tax benefits, and to ensure your gift will make the greatest impact.

HOW IT WORKS

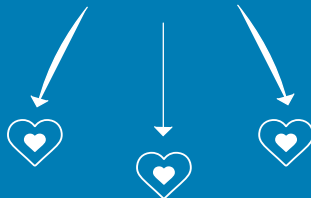


Give cash, appreciated stock or other assets. Receive an immediate charitable deduction for your gift.



DONOR ADVISED FUND

Recommend grants to your favorite charities now, or over time.



SIMPLIFY & MAXIMIZE



Contribute multiple years worth of charitable giving in one year to your Donor Advised Fund.



Maximize your giving by meeting the increased hurdle for itemization.



Maintain ongoing support to the causes you care about.

2019 TAX STRATEGIES

Open a fund now in order to take advantage of tax benefits for 2019. Keep these end-of-year deadlines in mind as you develop your 2019 tax strategy:



Gifts of **appreciated stock** must be received into the Community Foundation brokerage accounts by Tuesday, Dec. 31.



Gifts of **cash** must be postmarked by the U.S. Postal Service on or before Tuesday, Dec. 31, or must be dropped off at the Community Foundation office by 5 p.m. on Dec. 31.



Gifts of **mutual funds** must be received into the Community Foundation brokerage accounts by Tuesday, Dec. 31. (Please note gifts of mutual funds take at least 4-5 business days to complete.)



Gifts of complex assets such as **real estate, closely held business interests or stock**, and **planned giving vehicles** should be discussed with a member of our philanthropic services team in the early weeks of December to ensure the Special Gifts Committee has adequate time for review and approval before year end.

BEYOND THE DONOR ADVISED FUND

With deep roots in our community and more than 35 years of experience in philanthropic and charitable planning, the Sioux Falls Area Community Foundation can help you learn more about:

- Legacy planning — plan today to give tomorrow
- Philanthropic services
- Family philanthropy
- Community investment opportunities
- Research on nonprofit organizations