

Giving from your **Donor-Advised Fund**

DONOR-ADVISED FUNDS COMBINE IMMEDIATE TAX BENEFITS AND FLEXIBILITY.

Contributions to donor-advised funds (DAFs) are tax-deductible in the year the gift is made to the fund, and allow donors to separate the decision to make a charitable gift from the decision about which charity to support and when.

How DAFs work

1. DAFs are established and administered through community foundations, financial institutions, and some individual charitable organizations. These are known as “sponsoring organizations.”
2. The donor donates cash, stock, or other assets to the DAF and realizes tax benefits in that year. If the donor contributes long-term appreciated property, such as securities or real estate, the donor will bypass capital gains.
3. If the gift is an asset other than cash, the sponsoring organization will liquidate it.
4. The donor may recommend grants from the DAF to charities of their choice at a time they choose. They may also recommend gifts on a regularly scheduled basis (annually, for example).
5. The sponsoring organization distributes the grant to the charitable organization.

To make a DAF gift to Trickle Up, contact your DAF sponsoring organization (community foundation, financial institution or other) to recommend a grant. Give them our legal name **Trickle Up Program, Inc., Tax I.D. Number **06-1043042** and mailing address:**

Trickle Up Program, 31 West 34th Street, Suite 7001, New York, NY 10001.

Please request for your name and address to be included. We also recommend that you email Dave Rivera at drivera@trickleup.org directly to inform us of your gift so we can thank you for your generosity.

trickle up

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Making a legacy gift from your DAF

Designating Trickle Up to receive a distribution from a terminating DAF is a wonderful way to make a “bequest” without affecting your other estate plans. Because contributions to DAFs are complete charitable gifts in the year that they are made, DAF donors no longer own the assets and wills and trusts have no impact on DAFs or any funds that may remain in them.

You may make this designation through your sponsoring organization in the same way that you would to recommend a DAF gift as described above.

Please request for your name and address to be included and, when you make the designation, email Dave Rivera at drivera@trickleup.org directly to inform us of your gift so we can thank you for your generosity.

Restrictions on DAFs

There are just a few restrictions to gifts made through DAFs. To begin with, DAF gifts cannot be used to sponsor fundraising tables for events like galas where goods and services are offered. DAF donors may however sit at somebody else’s table at the same event. Secondly, DAFs may not be used for multi-year legally-binding pledges. Donors may however enter personal and non-binding pledges for multi-year support to any charity of their choosing. Please contact your sponsoring organization for more information on either of these or with any other questions.