



Donor advised funds (DAFs) are:

A simple, smart, and meaningful way to help support a donors' favorite causes and charities, either during their lifetime or in perpetuity.

The most popular charitable vehicles for donors at many levels of wealth.

Donors can contribute a wide variety of assets. Once contributed, investments in DAFs grow tax-free until granted to charities. A gift into a DAF qualifies for immediate and maximum tax benefits.

DAFs enable donors to donate anonymously if they wish.

Why American Endowment Foundation (AEF)?

Founded in 1993, AEF is the largest independent DAF sponsor in the country.

Assets can be managed at any amount by donor's financial advisor.

Unparalleled flexibility for donor's advisor to select DAF investments.

Flexibility in accepting a variety of simple or complex assets including cash, publicly traded securities, closely held stock, real estate, life insurance policies and more.

Establishing a DAF can be simple, quick and at no cost.

Personalized concierge service. Donors are assigned a dedicated grants administrator.

Reasonable fees; much lower expense than many other DAF programs or private foundations.

Donors can recommend grants to charities throughout the US and overseas.

Donors decide when and how they want to make charitable grants. Can be scheduled in advance.

Donors can distribute final grants at death or appoint successor advisors in perpetuity.

Typical Donor Scenarios

An AEF donor advised fund can be a solution for donors who:

- Experience a high income year and want to set aside assets now to fund future giving.
- Are approaching retirement, or want to establish a fund while younger and in peak earning years.
- Want to minimize taxes, especially when selling highly appreciated asset(s).
- Question how best to support several charities over a number of years through one gift.
- Prefer flexibility to change their charitable beneficiaries over time.
- Want to engage family members in charitable giving as a way to pass on family values.
- Are concerned about the time and complexity in gifting appreciated assets to more than one charity.
- Want to manage and track giving in a simple and organized way. One annual tax receipt.
- Have favorite charity(ies) that cannot accept non-cash donations.
- Want to be able to give anonymously to certain charities.
- Plan to sell a business or other asset or anticipate inheritance.
- Needs time to decide which charities to support.
- Have fluctuating income that makes it hard to maintain a steady level of giving.
- Are concerned about the cost & complexity of a private foundation.
- Understand that a large gift might overwhelm their favorite charity.