

Missoula Community Foundation...

We're Creating a Buzz...



A Donor Advised Fund is easy to establish and allows an individual to accumulate assets in the fund for future grants to other charities.

The following example illustrates a \$100,000 cash contribution to a community foundation, which provides donors with a \$100,000 charitable income tax deduction at the time of contribution.

Donor Advised Fund



People Who Care.

Contribution
of assets
\$100,000
(Charitable deduction)

Donor
Advised
Fund

Grants to
qualified charities
suggested
by donors



Causes that Matter.

Enriched Community



A DONOR ADVISED FUND provides DONORS with the flexibility to ADVISE the FUND administrator about how much and when to give to the qualifying charity(ies) of the donors' choice.

The fund is created with an irrevocable gift of cash, securities, real estate or other assets to a qualifying regifting organization, such as a community foundation. The gift may allow donors to receive substantial income tax benefits.

- **FLEXIBILITY:** Once the fund is established, donors decide how much to give to the qualifying organization(s) of their choice.
- **CONTROL:** Donors may have the ability to name other persons or family members to continue making grants from the fund long after their deaths, keeping others involved and therefore increasing their legacy of giving. Or donors may wish to terminate the fund and distribute to the qualifying charities of their choice at death.

- **TAX BENEFITS:** Donors may be eligible to take an immediate tax deduction for each contribution to the fund. Each contribution is totally tax deductible but may not exceed certain limits set by the IRS. By contributing securities or real estate or other assets with unrealized capital gains directly to the Donor Advised Fund, donors can also avoid capital gains taxes – giving more to charity, while enjoying significant tax savings.

- **MONTANA ENDOWMENT TAX CREDIT:** The establishment of a Donor Advised Fund and subsequent contributions to it may be eligible for the Montana Endowment Tax Credit.

OTHER WAYS WE CAN HELP:

The Missoula Community Foundation is an affiliate of the Montana Community Foundation. Therefore, we can draw upon statewide resources and offer a variety of philanthropic tools and planned giving solutions to donors, including the Montana Endowment Tax Credit.

With the help of the Montana Community Foundation, we provide information to help donors and their legal and financial advisors determine the income and tax implications of specific gifts and how to transfer assets to fund the gift. However, the Foundation does not give legal or tax advice. Be sure to contact your advisor before making a planned gift.

Tools and planned giving options

- Donor Advised Funds
- Charitable Remainder Trusts
- Deferred Charitable Gift Annuities
- Pooled Income Fund Trusts
- Charitable Lead Trusts
- Charitable Life Estate Agreements
- Paid-up Life Insurance Policies

All tools and planned giving options listed above may qualify for the Montana Endowment Tax Credit.

Create your own buzz at...

www.MissoulaCommunityFoundation.org