

Certain tax events or personal transitions in your clients' lives offer opportunities to **talk about charitable giving**. Identifying these "trigger" events and the financial considerations associated with them can help you deepen your relationships with clients and be an important resource.

Starting the Conversation

Simple, Tax Effective Giving

Would you like to learn how to consolidate your charitable giving while considering your tax planning needs?

Make gifts of cash, stock, real estate, and any other assets to a Donor Advised Fund at any time and lock in your deduction when it is best for you.

Go Beyond Checkbook Giving

Instead of using already taxed dollars and writing checks to your favorite charities, have you considered donating appreciated securities to a Donor Advised Fund?

By donating stock to a DAF you may receive a fair market value deduction, avoid paying capital gains, and have more to give to charity.

Creating a Legacy of Family Giving

Your family has built a strong philanthropic reputation in your community. Have you considered creating an approach to continue this legacy for future generations?

Utilizing a Donor Advised Fund allows you to involve your heirs in your families' charitable giving. It creates a giving tradition for your family to connect on the issues and causes that matter most to you.

Help Reduce Your Tax Burden

Did you have a windfall income event this year and could use a charitable deduction to help reduce your tax burden?

A Donor Advised Fund creates a way to obtain a current year tax deduction while deferring the distribution of the funds to your chosen charities until a later date.

*Shares of publicly traded, appreciated assets receive a fair market valuation if they have been held longer than a year. If held less than a year the valuation is based on the cost basis. We recommend you conduct periodic account reviews to ensure appropriate levels of liquidity to fund grant requests and perform any necessary rebalancing of the investment portfolios.



American Heart Association®

Donor Advised Fund

SIMPLE, TAX-SMART, EFFECTIVE
American Heart Association
Donor Advised Fund

Did you know **charitable giving by individuals increased again in 2017?** Do you invest their charitable assets? Let the American Heart Association enhance your ability to help your clients satisfy their philanthropic goals using a Donor Advised Fund (DAF).

\$235,727
Average Account Size

\$78.64B
Total Market Value

\$22.26B
Annual Contributions
(at an all-time high)

20.7%
Grant Payout Rate

INDUSTRY-WIDE NUMBERS

NUMBER OF DAFs¹

Year	Number of DAFs
2011	192,378
2012	205,662
2013	218,993
2014	238,923
2015	269,180

Sustained annual growth rate above **5%**

WHAT ARE DONORS SAYING?²

28%
Plan to increase their charitable giving in the next 3 years

31%
Involve family in charitable giving decisions

HOW IS THE AMERICAN HEART ASSOCIATION DONOR ADVISED FUND PROGRAM UNIQUE?

All Assets Welcome

Whether cash, mutual funds, stock, real estate, or even closely-held business interests, the American Heart Association Donor Advised Fund Program is able to accept simple and complicated assets to fund your client's DAF.

Watch it Grow

Renaissance Charitable Foundation (RCF), is the charitable sponsor and manager of this Program. Since RCF is investment neutral, your clients continue working with you, their trusted financial advisor. You manage the assets while we do the legwork on grant recommendations, distributions, and charity research.

Brain Power

With the American Heart Association Donor Advised Fund Program as your partner, you have access to some of the best and brightest charitable planned giving experts in the country at no cost.

Three Easy Steps

- 1** Work with your client to complete and submit the DAF application, either online or by mail.
- 2** Transfer assets to fund the DAF; Minimum of \$25,000.
- 3** Your client is ready to start making grants.

¹ All averages, Number of DAFs statistics from 2016 Donor Advised Fund Report, National Philanthropic Trust.

² What Donors Are Saying statistics from The 2016 U.S. Trust® Study of High Net Worth Philanthropy, Lilly Family School of Philanthropy.