

The Donor Advised Fund Advantage



- ❑ **Deduct Now** - contributions to your Donor Advised Fund are fully tax deductible in the year they are made.
- ❑ **Give Later** - recommend charitable grants from your Fund *on your own timetable* - now, next year, or whenever you are ready!
- ❑ **Donate appreciated assets tax free** - contribute stocks, bonds, mutual funds, even real estate to your Fund and bypass the capital gains tax.
- ❑ **Your Fund grows tax free** - because it is a component part of Yellowstone Foundation, a tax exempt organization.
- ❑ **Privacy or Recognition** - gifts from your Fund can be made confidentially, as a tribute to a loved one, or in the name of your Fund, *as you choose*.
- ❑ **Leave a Legacy** - your named successors can continue the charitable tradition you've created beyond your lifetime.
- ❑ **No investment worries** - your Fund will enjoy Yellowstone's experience and expertise in funds management resulting in greater gifts to charity.
- ❑ **Reporting Efficiency** - you will receive account statements, distribution receipts, and IRS ready documents to substantiate tax-deductible contributions to your Fund.



Your Yellowstone Donor Advised Fund

the philanthropic impact of a private family foundation



A Yellowstone Donor Advised Fund offers you the philanthropic opportunities of a private foundation with greater tax benefits and no excessive setup or management fees.

A Yellowstone Donor Advised Fund is a component fund maintained by Yellowstone Boys and Girls Ranch Foundation, and as such, enjoys the same tax status as a public charitable organization.

That means cash contributions to your Yellowstone Donor Advised Fund are deductible up to 50% of adjusted gross income, and appreciated property is deductible up to 30%. (Deductions for contributions to private foundations are limited to 30% and 20%, respectively.)

Private foundation dollars may end up going toward the expense of creation, management costs, accounting fees, or IRS penalties if special private foundation rules are not followed.

Your Yellowstone Donor Advised fund dollars support Yellowstone Boys and Girls Ranch and other preferred charities *of your choosing*. And, because ultimate control of the fund is Yellowstone's responsibility, your fund receives 30 years of management, accounting and investment expertise *free of charge*.

Yellowstone Foundation is a proven funds manager and experienced grant maker. Yellowstone's stewardship is evidenced by the millions of dollars distributed to local, state and national charities on behalf of our donors over the past three decades.

Your Yellowstone Donor Advised Fund will receive the most favorable tax benefits, efficient administration, knowledgeable investment, and great flexibility in charitable distribution within the scope of our mission.

Sarah's Story

Sarah Miller had never worked in her parents' manufacturing business, but held shares in the family corporation. When the family enterprise was bought out by a larger company, at ten times its original value, Sarah's share of the sale proceeds was significant.

Sarah wanted to put her windfall to good use and needed to make a quick decision as she was facing a huge tax bill!

She created the Sarah Miller Donor Advised Fund at Yellowstone. She received an immediate federal income tax deduction to offset her capital gain. Now, with her money safely sheltered, Sarah had time to consider her charitable desires.

Later, as a loving tribute, Sarah granted Yellowstone and several other children's charities Memorial gifts in her parents' names from her donor advised fund.

Sarah regularly contributes to her Fund as she receives ongoing income from the corporate sale. She consults Yellowstone about charitable choices and teaches her children financial stewardship while creating a legacy they will carry on.

Sarah is enjoying philanthropy on her own terms!

Did you know that the initial funding amount recommended for creation of a private family foundation is \$20,000,000!

Achieve your charitable objectives and have the same lasting impact of a private family foundation by creating your own Donor Advised Fund at Yellowstone:

- ❑ \$25,000 minimum Initial Contribution creates Fund
- ❑ Additional contributions of \$5,000 or more to Fund any time
- ❑ \$500 minimum gift from Fund
- ❑ 5% distributions from Fund annually

*Contact Yellowstone Foundation today, for more information on how a **Yellowstone Donor Advised Fund** can help you enjoy philanthropy on your own terms.*



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Yellowstone Donor Advised Fund



*philanthropy
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