



PASADENA  
COMMUNITY  
FOUNDATION

# DONOR ADVISED GIVING

You make a gift, take a charitable deduction for that year, and then over several years make gifts to charities from your donor advised fund.

## CHARITABLE CHECKING

### Donor Advised Expendable Fund

This service acts like a personal checking account, in that you gift assets (most commonly appreciated stock or mutual funds) and then direct PCF to send contributions (grants) from your fund to any IRS-approved U.S. charities you choose. It's flexible, and it simplifies record keeping. Many people replenish their account at year's end and have a single record for tax return purposes.

**Minimum investment is \$1,000.**

## FAMILY FOUNDATION FUNDS

Creating an investment or endowment family foundation fund under the umbrella of the Pasadena Community Foundation allows you to have a named fund, simplify administration, be involved in the grant making and receive individual recognition from non-profits you support. PCF handles the accounting, tax return and IRS compliance issues. You enjoy making the grants.

### Donor Advised Investment Fund

This works best if you have a long-term giving horizon and want to gift assets to charities you care about over many years. Sometimes these funds are established with a large initial gift (sale of a company, gift of real estate, year-end bonus) where there is an advantage to taking the tax deduction in that year. The balance of your charitable fund is invested for long-term growth. You can distribute grants from the fund in any amount after the first year.

**Minimum investment is \$50,000.**

### Donor Advised Endowment Fund

An endowment fund creates a permanent legacy for your family. The goal is to preserve and grow the corpus of the fund through a long-term growth investment strategy. We calculate the annual payout for grants and your family decides how that annual amount will be awarded to non-profits.

**Minimum investment is \$10,000.**



## TAX BENEFITS

All donations to PCF are tax deductible.

Gifting stock avoids capital gains taxes and allows you a deduction of the fair market value of the stock. For a gift of securities, contact PCF for transfer instructions.

PCF Donor Advised Fund policies are updated periodically to ensure compliance with National Standards for Community Foundations and IRS regulations and requirements. For a copy of our Donor Advised Handbook, visit [www.pasadenacf.org](http://www.pasadenacf.org)

We encourage you to discuss tax strategies with your personal financial advisor.



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