

of the board members. Advantages over a private foundation include that you have no required annual grant distributions, no excise taxes, maximum tax advantages and the charitable giving expertise of the Foundation.

• **Donor-Advised Fund.** See listing under Long-Term (Endowment) Funds.

### Planned and Deferred Gift Options

We can help you with current giving or assist you in creating a plan for giving after your lifetime, such as naming the Foundation in your will or gifting life insurance or retirement plan assets. You also may establish a plan that can provide supplemental income for you or your family, while also supporting your special charitable interests. A number of these gift options can help offset your taxable income today as well.

By making plans today for a future charitable fund, you will join other community-minded friends and benefactors in being acknowledged as a member of the Frederick C. Smith Legacy Society of The Dayton Foundation.

### How You Can Learn More

You or your financial or legal advisor may call for more information about any of these current or deferred fund options. Call (937) 222-0410 or toll free at (877) 222-0410, and ask to speak to one of our Development officers. You also may visit us online at [www.daytonfoundation.org](http://www.daytonfoundation.org).



*We're here for good.*

*The Regional Community  
Foundation*

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Please note: The Dayton Foundation does not practice law or offer financial or tax advice. The Foundation recommends that people considering establishing funds or legacies through the Foundation consult their financial, tax or legal advisor.

# Charitable Fund Options with The Dayton Foundation



*We're here for good.*

Help your community and realize your charitable giving goals

- annual giving
- long-term (endowment) funds
- private foundation alternatives
- legacy gifts

## Choose a Charitable Fund That Is Right for You

Whether you are looking to give now or after your lifetime, The Dayton Foundation offers an array of options with the degree of involvement and recognition (or anonymity) you desire in awarding grants to charity.

We are happy to review the following long- and short-term fund options with you and/or your financial or estate advisor. Our knowledgeable staff can help in customizing a giving plan that fits your charitable wishes and financial goals.

### Annual Giving

#### • Charitable Checking Account.<sup>SM</sup>

This annual giving option functions like a personal checking account, but with so many additional benefits.

You may deposit cash or appreciated assets into your account when it's most advantageous for you and then direct us to make grants to any IRS-approved charity in the Miami Valley or anywhere in the U.S. The Dayton Foundation does all the work, including sending grants, providing record keeping and giving you opportunities for additional tax advantages. You even can do your giving or can open your account online.

### Giving for Today and Tomorrow

#### Long-Term (Endowment) Funds of The Dayton Foundation.

When selecting a long-term method for giving to charity, The Dayton Foundation offers several endowed fund choices

that allow your fund to be positioned for growth over time and to provide lasting support for the charitable causes most meaningful to you. Many of these funds also offer the opportunity to involve your children or grandchildren living at the time you open your fund, thereby encouraging other generations to carry on your family's philanthropic legacy.

• **Donor-Advised Fund.** You recommend grants to the charitable organizations you wish to support. If you choose, the Grants Department can advise you of grantmaking opportunities in the Greater Dayton area.

• **Donor-Directed Fund (Charitable Accounts, Inc.).** Each year you may direct up to 20 percent of your fund to the charities of your choice.

• **Designated Fund.** You designate a favorite charity or charities to receive ongoing support, today and in the future.

• **Scholarship Fund.** You may decide the criteria students must meet to receive scholarships from your fund, as well as the advisory committee and how the scholarship must be used. The Foundation's staff is available to help you in the process.

• **Field-of-Interest Fund.** You identify a particular area of interest, and The Dayton Foundation will award grants from your fund where need is strongest within your interest area.

• **Emerging Community Needs Fund.** You give The Dayton Foundation the discretion to determine where overall community need is greatest and where your funds can do the most good.

### Alternatives to a Private Foundation

The Dayton Foundation offers several alternatives to establishing a private foundation to help you and your family accomplish your long- and short-term charitable giving goals. These alternatives are more cost-effective than a private foundation and benefit from the Foundation's investment, administrative and charitable giving support. You also gain increased tax benefits when your fund is at a community foundation.

• **Family Foundation Plus.<sup>SM</sup>** This type of donor-directed fund offers you all of the advantages of a private foundation, including multigenerational involvement and longevity, without the hassle and expense. You also benefit from being associated with a community foundation, including more favorable tax treatment, increased privacy, and the investment, administrative and charitable giving resources of The Dayton Foundation.

• **Family Foundation Plus<sup>SM</sup>-Advised.** Offering many of the same benefits as Family Foundation Plus, this advised fund option enables people with current private foundations to roll them into this new donor service vehicle and gain numerous advantages. These include added tax benefits, no separate tax filings, lower cost, increased flexibility and the ability for you to determine your annual disbursement, unconstrained by a minimum 5 percent payout requirement.

• **Supporting Organizations.** You establish your own charitable entity, with your own administration and grantmaking identity, and select some