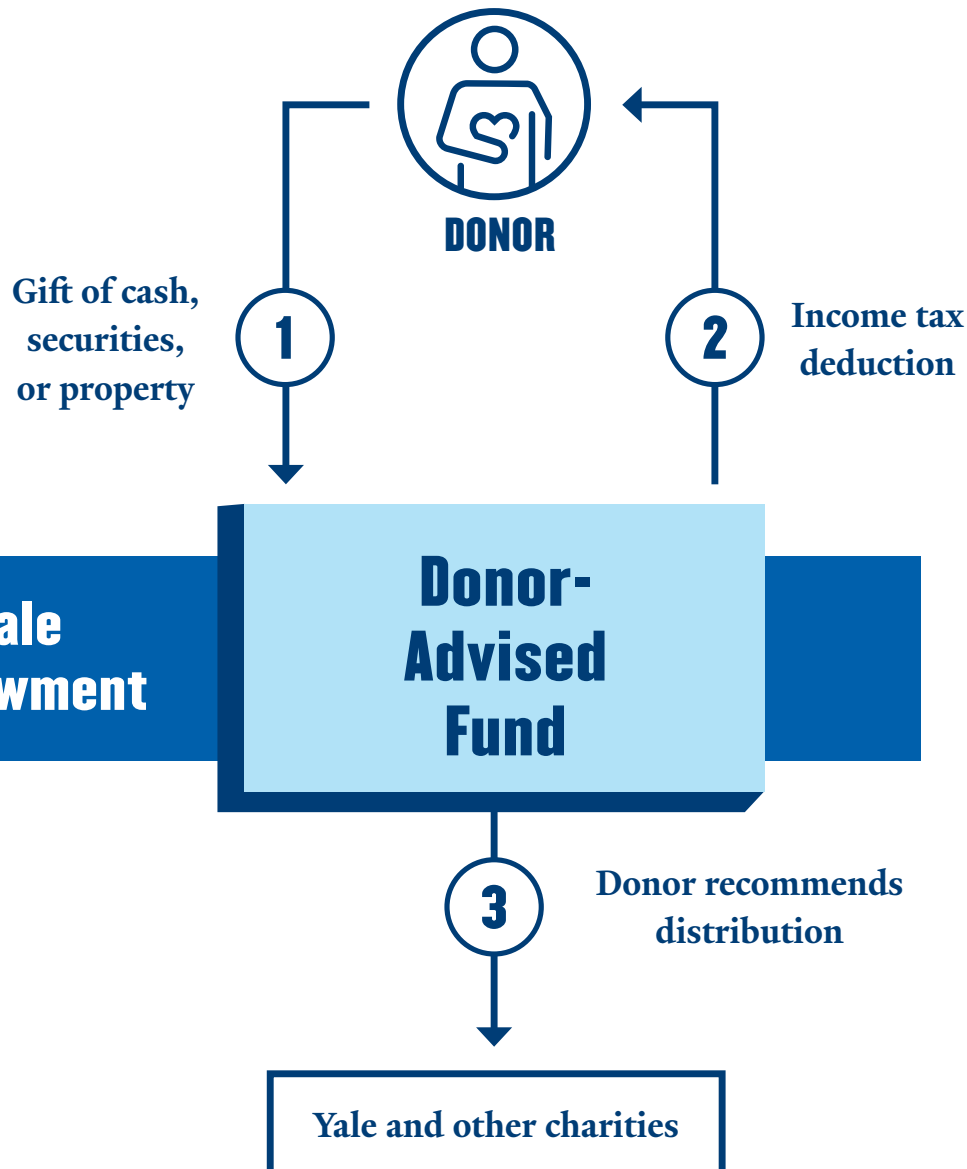


Yale Donor-Advised Funds



A Yale donor-advised fund (DAF) offers the tax advantages of giving to a non-profit organization, the long-term benefits of giving to a world-class research university, and the opportunity to also support qualified charitable organizations outside of Yale – all with minimal administrative responsibilities. If you have significant philanthropic goals, a Yale donor-advised fund offers a simple, cost-effective way to manage your charitable giving.



How It Works

Give to Yale

You make an irrevocable gift to Yale of cash, securities, or other property. The minimum initial gift is \$5 million.

Let Yale invest your fund

Your donor-advised fund is invested as part of the Yale Endowment, historically one of the nation's top performing institutional funds, and managed by the Yale Investments Office.

Direct your giving

You can direct distributions from your fund to areas of Yale or other charitable organizations, in amounts of \$50,000 or more at a time.

At least 50 percent of the gifts donated to the fund and any appreciation or income attributed to those amounts must be designated for purposes at Yale.

Benefits

A tax-smart way to give

You may take a federal charitable income tax deduction for the value of new contributions to your DAF in the year they are made.

If non-cash assets are used, there is no capital gains tax due on appreciated assets. Yale may accept non-cash assets such as securities, real estate, and private equity interests, subject to review.

Gifts to a Yale DAF receive more favorable tax treatment than gifts to a private foundation. Gifts to a Yale DAF may reduce a donor's gross taxable estate.

Simple and flexible

Yale manages all record keeping, makes approved distributions to other qualified charities, and provides you with detailed statements.

You can direct distributions from your fund on your own giving timetable.

Engage your family in a tradition of philanthropy

You or family members you designate may have advisory privileges over the fund and may recommend distributions to support specific areas of Yale and other qualified charitable organizations.

Family members with advisory privileges may also make contributions to the fund.

Unlike gifts made through private foundations, charitable distributions from a donor-advised fund can be made anonymously.



To learn more, contact us:

Yale Office of Planned Giving

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