



**UNIVERSITY
IMPACT**



The UI Triple DAF as a Family Foundation Replacement

The flexibility that the UI Triple DAF provides makes it very similar to a family foundation minus the costs and required 5% yearly distributions.

DAFs are also significantly more tax-efficient than private foundations.

uitripledaf.org

	Donor-Advised Funds	Private Foundation
Start-up Time	Immediate	Can take up to several months
Start-up & Ongoing Costs	No start-up costs and low ongoing administration fees	High initial legal fees and ongoing administrative fees
Causes to support	<ul style="list-style-type: none"> • Grants to domestic and international organizations • Impact investments to domestic and international organizations • Cannot issue grants to individuals 	<ul style="list-style-type: none"> • Grants to domestic and international organizations • Impact investments to domestic and international organizations • Grants to individuals
Tax deduction limits	<ul style="list-style-type: none"> • Cash donation: Up to 60% Adjusted Gross Income (AGI) tax deductibility • Short-term capital gain property: Up to 50% AGI tax deductibility • Long-term capital gain property: Up to 30% AGI tax deductibility 	<ul style="list-style-type: none"> • Cash donation: Up to 30% AGI tax deductibility • Short-term capital gain property: Up to 30% AGI tax deductibility • Long-term capital gain property: Up to 20% AGI tax deductibility
Valuation of Gifts	Fair market value	<ul style="list-style-type: none"> • Fair market value for publicly traded stock. • Non-public securities deducted at the cost basis (no appreciation)
Succession plan	Can name individuals, businesses, or charities as successor advisors for the DAF	Successors and officers confirmed only by vote of the board
Distributions	No required distributions	IRS requires 5% of assets to be distributed each year
Anonymity	Anonymous contributions possible	All contributions are made public

