



# DONOR-ADVISED FUNDS

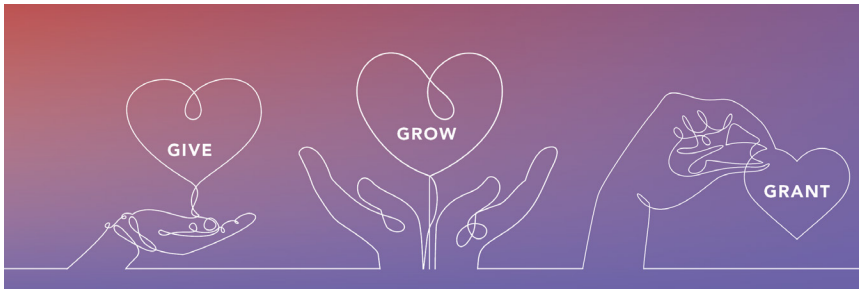
## GIVING MADE SIMPLE WITH DONOR-ADVISED FUNDS

One of the fastest-growing and most flexible giving vehicles, a donor-advised fund (DAF) is a charitable giving account that is sponsored by a public charity (e.g., HighGround Advisors) and funded by a donor's tax-deductible contributions of cash, stock, mutual funds or other assets. Contributions to a DAF have the potential to grow, tax-free, over time and donors retain the right to recommend grants from the DAF to eligible charities of their choice.

A DAF is an excellent vehicle for donors who wish to maximize their charitable impact, give in a tax-advantageous way, and streamline the administration of their donations.

## HOW THEY WORK?

At HighGround, we like to say that a DAF allows donors to Give, Grow and Grant.



### 1. GIVE

Because HighGround is a public charity, when a donor makes a contribution of cash, securities, or noncash assets to a DAF, they are eligible for an immediate tax deduction.

### 2. GROW

HighGround offers five investment funds in which donors may invest their DAF contributions. These investment funds are comprised of underlying asset allocation strategies that are intended to align with the donor's charitable giving time horizon. Once a donor selects which investment fund is right for them, their contribution will have the potential to grow, tax-free, maximizing the donor's charitable impact.

### 3. GRANT

At any time, donors can recommend grants from their DAF to the qualified U.S. charities of their choice. HighGround performs due diligence, mails the checks to the selected charities, and provides donors with one tax receipt at the end of the year, making the giving process easier than ever. And HighGround does not charge administrative fees on our DAFs, which means more money can be granted to charity.

## FOR MORE INFORMATION:

- [Donor-Advised Fund Basics](#)
- [The Benefits of Opening your DAF with HighGround](#)
- [The Latest Donor-Advised Fund Stats](#)
- [Is a Donor-Advised Fund Right For You?](#)
- [How Donor-Advised Funds Check All the Boxes](#)
- [7 Common Myths About Donor-Advised Funds](#)
- [The Differences Between Donor-Advised Funds and Private Foundations](#)

**HIGHGROUND**<sup>®</sup>  
ADVISORS

Protect. Strengthen. Grow.®

## ADDITIONAL BENEFITS:

- 1. GIVE NONCASH ASSETS**  
Publicly traded securities and other illiquid gifts that have been held for over a year can be contributed to a DAF at fair market value and are not subject to capital gains tax, which means more money goes to your favorite charity.
- 2. GIVE NOW, DECIDE LATER**  
With a DAF, you can realize a charitable tax deduction in the year of your contribution but have additional time to decide which charities to benefit.
- 3. SIMPLIFY TAX SEASON**  
When your charitable giving is streamlined through your DAF, you only have one tax receipt at the end of the year.
- 4. USE A WINDFALL FOR GOOD**  
You can reduce the tax burden of a financial windfall by contributing extra income to your DAF and using that income to prefund years of charitable giving.
- 5. LEAVE A GIVING LEGACY**  
You can create a succession plan for your DAF to ensure that your philanthropic goals are met with the balance that remains upon your death. You can also name your DAF as a beneficiary in your will, thus reducing the estate tax burden on your heirs.
- 6. TEACH GENERATIONS TO GIVE**  
You can open a DAF with your children or grandchildren and weave philanthropy into the fabric of your family.
- 7. ALIGN YOUR VALUES**  
HighGround's values are founded in faith and reflect our call to service for God's glory. We champion the work of nonprofits, churches and ministries, and when you make us your charitable giving partner, you align yourself with an organization that shares your mission.