

LET ROTARY MANAGE YOUR CHARITABLE GIVING

Let us manage your charitable dollars through a TRF DAF account and avoid many of the time-consuming and costly details often associated with other forms of charitable giving. For each DAF account, TRF will:

- Verify each grant recipient is in good standing and qualified by the IRS.
- Ensure each grant is allocated as you wish.
- Provide professional asset management.
- Maintain detailed records and provide quarterly summaries to you.
- Manage tax reporting.
- Provide charitable tax receipts.

We hope you have enjoyed learning more about your options and how your fellow Rotarians have achieved their goals. Contact us today to discuss ways you can realize your own charitable dreams.

Bill Keenan of the Rotary Club of Charlotte East, N.C., and his wife, Sue, have used the Keenan Family Fund as a method of increasing their children's interest in and knowledge of charitable giving. Each year, Bill and Sue have allowed each of their four grown children to make recommendations for a percentage of the Keenan Family Fund.

"The Rotary Foundation Donor Advised Fund is clearly superior. [The DAF] offers the function we need, which gives us a mechanism for easily making charitable contributions."



Karen Wentz, Past Governor of District 6780, and her husband, Ron Appuhn, enjoyed a tax deduction the year their account was established. The couple, both members of the Rotary Club of Maryville, Tenn., like knowing those assets will be available to support their favorite charities when they retire and have less income to offset with charitable deductions.

"We used the tax deduction when we needed it the most and we know we will always have that pocket of money to fund our favorite charitable projects in the future. And at the same time, we support our Rotary Foundation."



FOR MORE INFORMATION

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**The Rotary Foundation
of Rotary International**

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VISIONS

CHARITABLE ESTATE & FINANCIAL PLANNING IDEAS FROM THE ROTARY FOUNDATION

GIVE SMARTER, GIVE BETTER WITH THE ROTARY FOUNDATION DONOR ADVISED FUND

The desire to help those less fortunate is an integral part of Rotary. Individuals and couples are realizing they can support The Rotary Foundation while *maximizing* their ability to help others through The Rotary Foundation Donor Advised Fund.

Donor advised funds allow people to make irrevocable donations of cash, stock and other assets to special accounts and provide the ability to claim a U.S. charitable tax deduction. Later, donors recommend grants from funds in the account to any U.S.-based, IRS-approved charity. The Rotary Foundation Donor Advised Fund provides individuals and couples with what could be thought of as a "charitable checking account" that simplifies and, in many cases, amplifies their charitable giving. A DAF account can also help donors plan their estates.

The Rotary Foundation Donor Advised Fund allows individuals and couples to:

- Donate appreciated securities without incurring capital gains taxes.
- Enjoy an immediate tax deduction at the time of the gift and decide charitable recipients later.
- Give anonymously, if desired.
- Easily support any U.S.-based, IRS-approved charity of their choice.
- Receive professional asset management.
- Qualify for Bequest Society recognition.
- Receive Major Donor credit when grants are made from the donor advised fund to Rotary Foundation programs.

In this issue of *Visions*, you will read about how The Rotary Foundation Donor Advised Fund has helped Rotarians just like you make smart decisions that create maximum impact for themselves, The Rotary Foundation and their other favorite charities.



Dr. Scharleen Colant supports a number of U.S. charities through the Ernest J. and Scharleen H. Colant Donor Advised Fund account. In addition to The Rotary Foundation, one of her favorite charities is the U.S.-based Wheelchair Foundation (pictured above).

INSIDE

- *DAF provides many benefits*
- *What Rotarians are saying about the DAF*

CREATE BENEFITS THAT LAST A LIFETIME



The Mint Museum of Art in Charlotte, N.C., has benefited from grants from the Keenan Family Fund.

The Rotary Foundation Donor Advised Fund offers two types of accounts—Individual and Group—to assist Rotarians and couples in meeting their diverse charitable goals. Group accounts, designed for a Rotary-affiliated group, are intended to last in perpetuity, with two to four account holders. Individual accounts are active during the lifetime(s) of an individual or couple.

The Rotary Foundation Donor Advised Fund provides significant advantages not available through other giving vehicles.

- **ENJOY CONVENIENCE:** Concentrate your charitable giving in a single account with consolidated record-keeping that simplifies contribution management, grant recommendations and tax reporting. Once the short, one-page application is received, it usually takes less than a day to open an account and you will see benefits for your lifetime.
- **RECEIVE TAX BENEFITS:** Donors receive an immediate tax deduction when each gift is made. If the contributed asset consists of appreciated securities, the donor may avoid capital gains taxes. Through The Rotary Foundation Donor Advised Fund, donors can make one contribution of securities and divide the proceeds among many charitable interests, which is much simpler than transferring securities to multiple charitable recipients.
- **TRUST PROFESSIONAL ASSET MANAGEMENT:** Each DAF account is professionally invested and managed, offering the potential for contributions to each Individual account to grow on a tax-free basis, which may result in larger gifts to The Rotary Foundation and other favorite charities. TRF DAF offers a choice of four investment portfolios.
- **ENHANCE ROTARY'S IMAGE:** Each grant made bears the name of not only the DAF account but The Rotary Foundation as well.
- **PLAN YOUR ESTATE:** At least half the remaining assets in an Individual account at the death of the last account holder are transferred to Rotary Foundation programs, qualifying you for Bequest Society recognition. Up to half the remaining assets can be allocated to a qualified charity or charities of your choice.

You may also effectively manage or reduce your estate taxes by making The Rotary Foundation Donor Advised Fund account a beneficiary of an estate gift, insurance policy, retirement account or other asset. Ask your advisor today!

- **START A FAMILY TRADITION:** When an Individual account is opened, the Rotarian or couple can name their children as successors. If the balance of the account is greater than \$150,000 at the death of the last account holder, those successors would carry on the tradition of giving by becoming account holders themselves.

ROTARIANS ENJOY THE FLEXIBILITY OF TRF DAF

Harv Jubie, Past Governor of District 5050 and member of the Rotary Club of Marysville, Wash., and his wife, Janet, had a donor advised fund through another source, but decided to transfer the account when they discovered the opportunity through The Rotary Foundation.

The Jubies' DAF account is funded with appreciated stock. "As opposed to giving the capital gains tax to the government, we can give the entire value of the stock to many charitable organizations through one gift to the Donor Advised Fund," Harv said. "[The DAF] makes it easy to fund annual programs and we trust Rotary with what they do with the money."



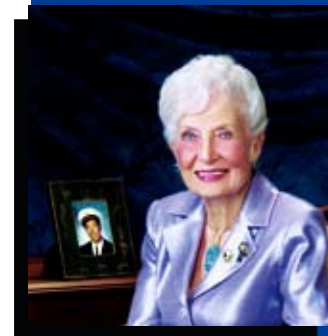
Floyd C. Hale of the Rotary Club of Jasper, Ga., and his wife, Charlotte, opened a DAF account rather than paying substantial capital gains taxes when they would have had to sell shares in a merger. Charlotte and Floyd received a tax deduction when they funded the account and they especially enjoyed the flexibility of not rushing to choose which charities

would receive gifts at that time.

"I chose The Rotary Foundation's Donor Advised Fund after considering other donor advised funds because I had confidence in The Rotary Foundation's personnel and experience in managing funds, and because I wanted to support The Rotary Foundation."

Dr. Scharleen Colant of the Rotary Club of San Francisco, Calif., uses the DAF as an extra "pocket" of funds, so she always has money set aside for charitable giving. With those assets, she has funded numerous Ambassadorial Scholarships through The Rotary Foundation and has given support to many charities throughout the U.S. One of her favorite U.S. charities provides wheelchairs for Central and South Asia.

"I feel very comfortable using the Donor Advised Fund," Scharleen said. "Working with Rotary staff is far more rewarding than attempting to work with strangers who care little about me as an individual. With The Rotary Foundation, you are never a number. You are always a person."



The Rotary Foundation Donor Advised Fund application forms and information are available online at www.rotary.org or by e-mailing plannedgiving@rotary.org.