ANTHONY SPANO FOUNDATION

Donor-Advised Fund Quick-Start Guide

Start Giving Smarter in Three Simple Steps

A Donor-Advised Fund (DAF) is the fastest-growing charitable giving vehicle in America — and for good reason. It combines the simplicity of writing a check with the tax efficiency of a private foundation, and none of the administrative burden. This guide gets you started in three steps.

DAF giving reached an all-time high in 2024. Over $326 billion was held in DAFs nationwide and the Anthony Spano Foundation makes this powerful tool available to everyone, with no minimum contribution and anywhere in the United States.

What Is a Donor-Advised Fund?

A DAF is a charitable giving account that you establish through a sponsoring organization like the Anthony Spano Foundation. You make a contribution, receive an immediate tax deduction, and then recommend grants to the causes you care about at any time — on your schedule.

You contribute	Cash, stocks, mutual funds, real estate, or other assets
You deduct	Immediately in the tax year of contribution
ASF invests	Your contribution grows tax-free over time
You recommend	Grants to any IRS-qualified nonprofit, at any time
ASF distributes	Grants to your chosen organizations on your behalf

Six Key Benefits

Immediate Tax Deduction	Deduct the full contribution value in the year you give even if grants are made later
Capital Gains Avoided	Donate appreciated assets held 1+ year and pay zero capital gains tax
Tax-Free Growth	Contributions can be invested and grow tax-free until granted out
No Minimum	Open a fund at ASF with any contribution amount, no minimums ever
Named Fund	Your fund carries your name or family name in perpetuity
Legacy Planning	Name successor advisors to continue your giving after your lifetime

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Who Should Consider a DAF?

- Anyone who wants to be more strategic and intentional about charitable giving
- Business owners or executives with a high-income year who want a large deduction now
- Investors with appreciated stocks, mutual funds, or other assets
- Families who want to give together and teach the next generation about philanthropy
- Anyone who wants a simple alternative to a private foundation
- Donors who give to multiple charities and want one organized giving account

Three Steps to Get Started

Step 1 — Open Your Fund	Contact ASF to establish your named fund. No setup fees. No minimum. Takes just day(s)
Step 2 — Make a Contribution	Contribute cash, stocks, or other assets. Receive your tax receipt immediately.
Step 3 — Recommend Grants	Tell ASF which nonprofits you want to support, and we handle the rest.

AGI Deduction Limits at a Glance

Asset Type	ASF Donor-Advised Fund	Private Foundation
Cash	Up to 60% of AGI	Up to 30% of AGI
Appreciated Assets	Up to 30% of AGI	Up to 20% of AGI
5-Year Carryforward	Yes	Yes

Get Started Today

Opening a Donor-Advised Fund at the Anthony Spano Foundation is simple, fast, and free. Contact us today and we will walk you through every step.

- Online: spanofoundation.org/donor-advised-funds/
- Email: info@SpanoFoundation.org
- Phone: (234) 254-2831
- Mail: PO Box 735, Youngstown, Ohio 44501

Disclaimer: This guide is for educational purposes only and does not constitute legal or tax advice. Please consult your attorney or financial advisor for guidance specific to your situation.

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