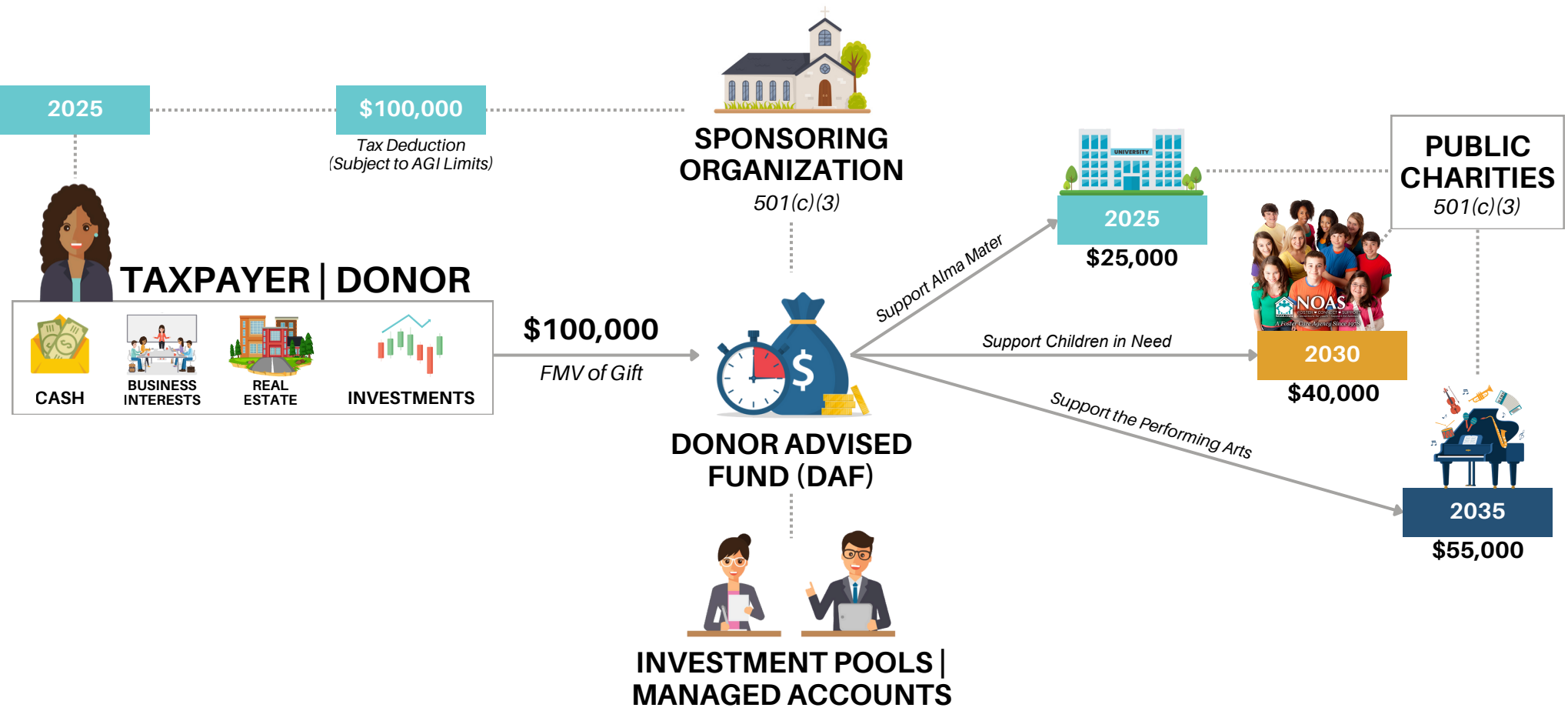


visualizing How a Donor-Advised Fund (DAF) Works



OTHER FACTORS AND CONSIDERATIONS THAT IMPACT THE USE OF DONOR ADVISED FUNDS

- Initial Charitable Transfer is Irrevocable**
- Most Valuable for Taxpayers Who Itemize**
- Most Efficient to Give Appreciated Assets**
- Future Distributions May Exceed Initial Gift Amount**
- Appropriate if Philanthropic Intentions are Fluid**



Disclosures

This material is provided for educational purposes to illustrate potential charitable planning considerations under current tax law. It is not intended as individualized tax, legal, or investment advice. **Donors should consult their personal financial, tax, or legal advisor before implementing any strategy.** This material is shared in the context and capacity by a supporter of Northeast Ohio Adoption Services (NOAS) and not as a NOAS representative providing personalized professional advice.

If you are considering a charitable gift and would like to explore:

- * Qualified Charitable Distributions (QCDs)
- * Donor-Advised Fund (DAF) grant recommendations
- * Appreciated asset gifting
- * Multi-year philanthropic planning
- * Timing strategies prior to year-end

The NOAS team is available to work with you to make the giving process simple, meaningful and tailored to your wishes.

Cheryl Tarantino, Executive Director
Cell: 330-507-5454
Email: ctarantino@noas.com
Website: www.noas.com

Your Gift. Generations of Change.

Northeast Ohio Adoption Services (NOAS)
5000 E. Market Street, Suite 26, Warren, OH 44484

NOAS is a registered 501(c)(3) nonprofit organization. FEIN: 34-1255887