



# Magellan International School

## Colegio Internacional Magallanes

麦哲伦国际学校

The benefits of using a donor advised fund (DAF) are strong and, with the new tax laws, are expected to grow in appeal to strategic donors. They are far easier to establish than a private foundation and allow you to support Magellan with relatively small amounts of money.

When you open a DAF, you are creating a separate entity with the sole purpose of using the assets under management to support qualified charities. You can fund it by irrevocably contributing assets such as cash, appreciated stock, insurance proceeds, or various other forms of capital. Given that your DAF is a separate entity, you can take an immediate tax deduction for the amount of the gift. As advisor to the fund, you can elect to manage the investments personally or choose to have an investment advisor manage the portfolio.