



Love Thee  
Notre Dame

TODAY | TOMORROW | FOREVER



# Donor Advised Fund

LEVERAGE THE NOTRE DAME ENDOWMENT TO  
SUPPORT NOTRE DAME AND OTHER CHARITIES



574.631.5971 [DAInfo@nd.edu](mailto:DAInfo@nd.edu) [plannedgiving.nd.edu](http://plannedgiving.nd.edu)



## STREAMLINE YOUR CHARITABLE GIVING

The University of Notre Dame Donor Advised Fund is a powerful philanthropic vehicle that leverages the Notre Dame Endowment, one of the best-performing endowments in higher education, to maximize the impact of your gift to Notre Dame as well as gifts to other qualified charitable organizations. By establishing a Notre Dame Donor Advised Fund, you can both maximize the impact of your charitable giving and simplify the administration of these gifts.

## ATTRACTIVE BENEFITS

- You receive an immediate income-tax deduction based on the fair market value of your gift;
- The administration of your gift assets is centralized and benefits from the expert investment management of the Notre Dame Endowment, all with no direct investment or administrative fees;
- Enjoy the stability of investing your gift assets with a fiscally sound institution, as Notre Dame is one of the few universities to hold a Moody's "Aaa" credit rating, its highest long-term credit rating;
- Make a significant impact at Notre Dame and advise the University on distributions to other qualified charities;
- As donor advised funds do not require public disclosure of charitable gifts, the Notre Dame Donor Advised Fund offers privacy and the flexibility to make anonymous distributions;
- Make distributions to Notre Dame and other charities on your timetable; and
- When you pass away, you may provide an adult child advisory privileges for a set period of years to prompt the continuation of your legacy.

# INVEST WITH THE NOTRE DAME ENDOWMENT

One of the most important advantages of the Notre Dame Donor Advised Fund is having your gift assets invested in the Notre Dame Endowment, which consistently is one of the best-performing endowments in higher education. Annualized net returns of the Notre Dame Endowment relative to the the TUCS Large Fund Median\* are as follows:

Period Ending 6/30/21	1 year	5 years	10 years	20 years
Notre Dame Endowment	53.2%	17.4%	12.8%	10.6%
TUCS Large Fund Median*	26.4%	11.2%	9.1%	7.6%

*\*The Trust Universe Comparison Service (TUCS) Large Fund (greater than \$1 billion) Median return is a compilation of endowment, pension, and foundation returns and thus represents investment performance for larger institutional investors generally.*

## SUMMARY OF TERMS

<b>Minimum Gift</b>	\$500,000 (existing charitable foundations and donor advised funds can be transferred to Notre Dame).
<b>Investment</b>	Notre Dame Donor Advised Funds are invested in units of the Notre Dame Endowment pool.
<b>Fund Structure</b>	Each Notre Dame Donor Advised Fund is comprised of two separate funds. The Retained Fund is the portion given to Notre Dame; this must represent at least 50 percent of the Notre Dame Donor Advised Fund. The Distributable Fund is the portion eligible for distribution to Notre Dame or other qualified charities.
<b>Minimum Distribution</b>	\$5,000 per grant.
<b>Eligible Charities</b>	Distributions may be made to 501(c)(3) public charities that align with Notre Dame's values as a Catholic university. In addition, as a member of the National Collegiate Athletic Association (NCAA), the University cannot make distributions to other charities that could cause the University to be in violation of NCAA rules and regulations. These charities include high schools, prep schools, and two-year colleges.

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For more information, please contact us at (574) 631-5971 or [DAInfo@nd.edu](mailto:DAInfo@nd.edu).

# FREQUENTLY ASKED QUESTIONS

**What are the advantages of the Notre Dame Donor Advised Fund?** The Notre Dame Donor Advised Fund is easy, flexible, and worry-free. Enjoy an immediate income-tax deduction for the full amount of your gift and avoid capital gains taxes by donating stock or securities. The assets in your donor advised fund grow tax-free and you make recommendations on gifts to Notre Dame and other charities anytime.

**How is the Notre Dame Donor Advised Fund different from other donor advised funds?** The Notre Dame Donor Advised Fund has several distinctive features, but perhaps most important is that by being invested in the Notre Dame Endowment, it enables other charities to benefit from the expertise of the Notre Dame Investment Office. Additionally, the Notre Dame Donor Advised Fund does not charge any direct investment or administrative fees.

**Can a donor transfer assets to a Notre Dame Donor Advised Fund from another donor advised fund?** Yes. Most donor advised funds allow a donor to recommend transfers from his or her account to a different program. The donor simply recommends a grant to the Notre Dame Donor Advised Fund from his or her existing donor advised fund account. When Notre Dame receives the grant, it is deposited into the donor's Notre Dame Donor Advised Fund account. This is not a taxable event, as the donor has already received a tax deduction for the original contribution to a donor advised fund.

**What is the difference between a donor advised fund and a private foundation?** Establishing a private foundation can involve substantial start-up costs and on-going administrative expenses, such as the yearly filing of a Form 990-PF. One of the most significant differences, however, is that contributions to donor advised funds receive more favorable tax treatment. The Notre Dame Donor Advised Fund also offers privacy in that public disclosure of charitable gifts is not required, while private foundation information is public record.

**Can a donor transfer a private foundation to the Notre Dame Donor Advised Fund?** Yes. A private foundation may transfer part or all of its assets to Notre Dame to establish a donor advised fund. If a private foundation transfers all of its assets to a Notre Dame Donor Advised Fund, the private foundation may be terminated if desired. Transferring private foundation assets to Notre Dame to establish a donor advised fund allows you to take advantage of the expert management of the Notre Dame Endowment, while reducing management fees (private foundations and commercial donor advised funds can cost in excess of three percent annually).



*Since Her earliest days,* planned gifts have sustained the life and work of the University of Notre Dame. The Love Thee Notre Dame Initiative is an invitation to all members of the Notre Dame family to be the ones that secure Notre Dame's future through planned giving commitments and ensure that the University's sacred mission will live on— **today, tomorrow, and forever.**

The University of Notre Dame is an educational institution and does not provide tax, legal, or financial advice. Any document or information provided to you by our staff is intended to be educational and informational. Notre Dame strongly encourages all of our donors to seek counsel from their own legal and financial advisors. Please know that any information or document shared by the development staff cannot be used to avoid tax-related penalties. Actual year-to-year performance of the Notre Dame Endowment varies, and past performance does not guarantee future results.

