

# A collaborative approach to charitable giving

## NPT Donor-Advised Fund

National Philanthropic Trust (NPT) will collaborate with you on innovative giving strategies. With an NPT DAF, you can make a meaningful impact, adapt to changing goals and create a family legacy.

### **A longstanding relationship. A singular focus on philanthropy.**

What was formerly known as the UBS Donor-Advised Fund is now called the National Philanthropic Trust Donor-Advised Fund (NPT DAF). NPT is the public charity that has sponsored and administered the UBS DAF program for more than a decade.

Donors establish a DAF by making an irrevocable contribution to NPT. NPT provides administrative, operational, grant management and technological expertise to UBS clients and their advisors.

DAF accounts over \$500,000 may recommend a financial advisor to propose investments other than those NPT offers. Your UBS advisor can work with NPT to help you establish a segregated DAF account.

## What is a donor-advised fund?

A DAF is a giving vehicle administered by a public charity. It provides donors with a vehicle for their strategic philanthropy, with low administration costs and no reporting requirements.

Contributions to the DAF are invested, so the assets have the potential to grow over time and create more charitable capital for grantmaking. When the time is right, you recommend grants from the DAF to the qualified charities of your choice.



*As your partner in giving,  
NPT helps you realize your  
unique charitable goals.*

## Why choose the NPT DAF?

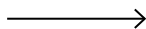
- **Sophisticated investment capabilities serve donors at the highest level:** NPT has deep experience with complex charitable, tax and estate planning scenarios.
- **A wide range of asset classes are considered:** Cash, securities, private equity funds, hedge funds and a variety of other assets are approved investments—with no limit on allocations.
- **Customize a strategy with your financial advisor:** Your advisor can manage your investments on a discretionary or non-discretionary basis. Many options on your UBS platform are pre-approved, and your advisor can suggest new ones to design a strategy that best meets your DAF's objectives.
- **Giving can be global:** Your grants can be recommended for local charities, causes across the country or around the world
- **Exclusive concierge services are available:** Enjoy personalized support as part of NPT's Premier Donor Group with a DAF of \$5M or more, including specialized advisory, planning and grantmaking resources.
- **Service is quick and comprehensive:** A responsive, knowledgeable Donor Relations team dedicated to UBS clients and their advisors offers hands-on support, with extended hours at year-end.

## Here's how a DAF works:



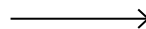
### 1. Donors contribute

Make an irrevocable contribution of personal assets and receive an immediate tax deduction.



### 2. Assets grow

Recommend investments in your DAF and make additional contributions at any time; any account growth is tax-free.



### 3. Recommend grants

Recommend grants from your DAF to qualified charities.

## Benefits of a DAF:

- **Grants are tailored to your wishes:** Grants can be given with donor recognition or anonymously. You have the option to create specialized grant agreements and to establish recurring grants.
- **A variety of assets are accepted:** You may contribute cash, appreciated securities, restricted and closely held stock, limited partnership interests, real estate, personal property and more.
- **Contributions are tax deductible:** You may be eligible to receive a fair market value tax deduction and avoid capital gains tax on contributions of complex assets held longer than one year. Any amount not deducted in the year of the gift generally can be carried forward for up to five tax years.
- **Donate now, decide later:** You receive a charitable deduction for the year in which you contribute to a DAF. You can then recommend grants to qualified charities and customize the amount and timing.
- **Costs are low, administration is handled by the sponsor:** The DAF sponsor provides a gift receipt for tax purposes, handles recordkeeping and conducts due diligence on grant and investment recommendations — so you can keep your focus on giving.

\$45.6B

in charitable assets raised since its inception in 1996

600,000

grants distributed totaling more than \$23.6 billion to charities worldwide

\$24.9B

in assets overseen and managed to support charitable causes

As of 1/1/23

## NPT supports your drive to give

Founded in 1996, NPT is your partner in giving. Our mission is to increase philanthropy in society. We do that by helping you employ tax-efficient strategies to make gifts to the causes you care about.

### An effective approach based on:

**INNOVATION** – NPT experts confront challenges and seek groundbreaking approaches.

**COLLABORATION** – NPT works with donors and advisors to find strategies and align on goals.

**VERSATILITY** – NPT empowers you to customize your giving to maximize your impact.

*To get started with an NPT DAF, contact your UBS Financial Advisor.*

NPT does not provide legal or tax advice. This is for informational purposes only and is not intended to be, and shall not be relied upon as, legal or tax advice. The applicability of information contained here may vary depending on individual circumstances.