



A Foundation of
Philanthropic Funds

Your Boutique DAF Solution



Why FJC?

Individuals and families with sophisticated financial lives may need a partner that can provide a philanthropy experience as personal and unique as the advisory services they receive in other areas of their lives. What are the investment, tax and estate problems you're solving for? We'll meet you where you are and work with your advisors to explore what's possible.

A Brief Introduction to Donor Advised Funds (DAFs)



Open

DAF accounts are typically easy to open in a day or two.



Contribute

Contributions to DAF accounts are irrevocable and tax deductible.



Grow

Donors retain **recommender privileges** over how funds in their account are invested (tax-free).



Deploy

Donors retain **recommender privileges** over how funds are distributed to charities.

Where FJC Excels



Customized Asset Donations — What you give



Customized Investments — How your account funds are invested



Customized Disbursements — How funds are distributed

Customized Asset Donations

Contributing certain assets can maximize your client's charitable capacity by reducing capital gains and estate tax liabilities.

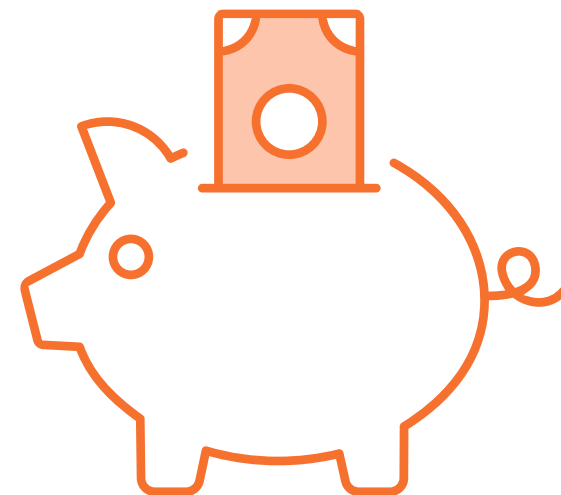
Gifts of illiquid or non-traditional assets must be reviewed by FJC's Gift Acceptance Committee, which typically occurs within a few days of receiving sufficient due diligence information.

Donors have contributed real estate assets, like vacation homes. [Case Study: Private home transforms public library](#)

Donors have contributed ownership interests in private or lightly traded companies, or stock in companies that have certain restrictions.

FJC does not charge any additional fees to accept customized assets. Certain transaction costs may be deducted from asset sale proceeds.

In considering illiquid asset donations, FJC staff will review legal agreements and corporate structure, valuation, financial statements, donor disclosures confirming no personal benefit, and other due diligence items..



Customized Investments

In addition to marketable securities, FJC has approved investments in hedge funds, private equity funds, other alternative investments, and mission-investments that blend both impact and market-rate returns.

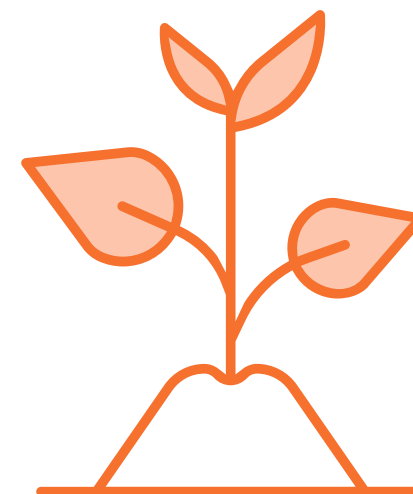
While FJC donors may recommend that their DAF accounts are invested in a core investment menu of low-cost mutual funds, donors with larger accounts may ask to “order off the menu.”

Deviations from our core investment menu must be approved by the Investment Committee of FJC’s Board of Directors, which typically occurs within a few days of receiving sufficient due diligence information.

FJC has approved investments in hedge funds, private equity funds, other alternative investments, and mission-investments that blend both impact and market-rate returns. [Blog Post from our CFO: Customizing How You Invest.](#)

In considering alternative investments, FJC staff will review legal agreements and corporate structure, valuation, financial statements, donor disclosures confirming no personal benefit, and other due diligence items.

FJC does not charge any additional fees on accounts with customized investments.



Customized Disbursements

In addition to grants, FJC works with donors to deploy philanthropic dollars as loans and impact investments. We've been making loans to nonprofits for 30 years, and we welcome the opportunity to share what we've learned with our donors.

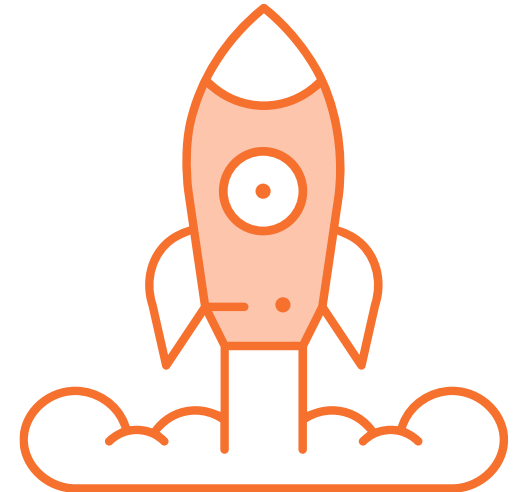
Philanthropic loans from DAF accounts can be recycled for other philanthropic purposes upon repayment.

FJC often works with donors to provide support on due diligence, risk assessment and underwriting. We handle loan servicing and invoicing nonprofit borrowers for interest and principal payments.

Donors that recommend loans to their favorite nonprofits typically make these loans available at below-market rates, relative to risk. [Case Study: Board Member helps a nonprofit theater manage cash flow.](#)

FJC has also worked with donors to set up restricted endowments, revolving funds, and other deployments of philanthropic capital that can support entrepreneurial nonprofits with unique capital needs. [Case Study: Donor works with a nonprofit to create a revolving loan fund to help New Yorkers avoid foreclosure.](#)

FJC does not charge any additional fees on accounts for deployments of capital as loans or impact investments..





TESTIMONIAL

“Our ability to gift private company shares allowed us to increase our charitable giving. We love being a part of the FJC family. They are very client-focused, particularly when it comes to these more complicated gifts and investments.”

Richard Wallman

Donor

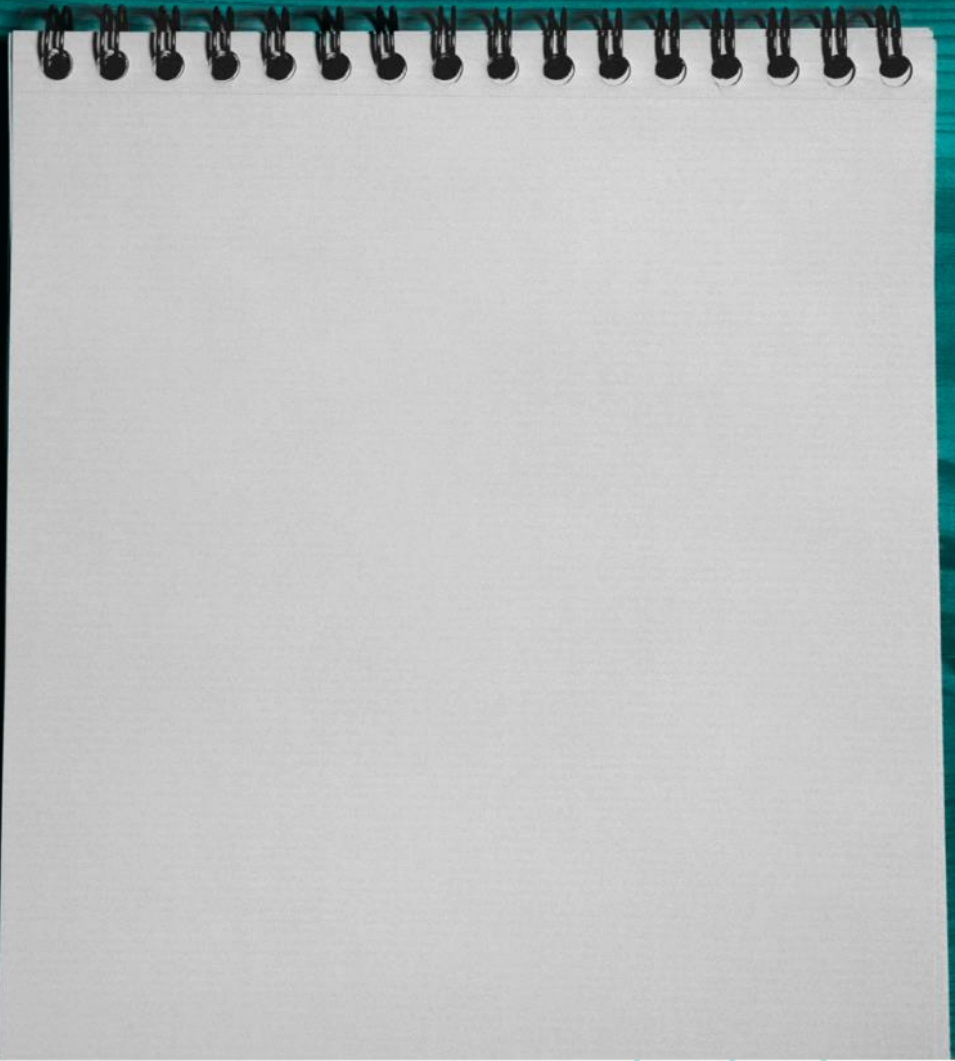


Let's Work Together

With FJC, philanthropy starts with a blank sheet of paper and an open mind. So let's talk about what you want to do.



A Foundation of
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Many of our donors have sophisticated financial lives. At FJC we work to ensure that our donors philanthropy is as personal and unique as the rest of their wealth and estate planning experiences. What are the investment, tax and estate problems you're solving for? Let's explore what's possible.

For more information, please contact:

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