

## **Disaster Relief Funds: An overview of potential structures, related tax issues, and practical considerations**

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- Introduction
- Attendee Poll
- Setting the Stage
- Status of Donor Advised Fund/Sponsoring Organization Guidance
- Disaster Relief versus Hardship/Crisis Relief

## Vehicles for Disaster Relief

- Public charities
  - Public charities with broad purposes
  - Charities with disaster relief purposes
  - Community foundations
  - Donor advised funds
  - Employer-sponsored public charities
  - Employer-sponsored donor advised funds
  - Employer-sponsored designated funds
  - Employer-sponsored fund at a charity

## Vehicles for Disaster Relief, cont.

- Private foundations
  - Private foundations with broad purposes
  - Private foundation with disaster relief purposes
  - Employer-sponsored private foundations
- Employer-provided assistance
  - Employer payments
  - Leave Sharing or Donation Programs

## Types of Support Permitted

- Support for Qualified Disasters
  - Public charities, including employer-sponsored
  - Private foundations, including employer-sponsored
  - Donor advised funds, including employer-sponsored
  - Designated Funds, including employer-sponsored
  - Employee Assistance Funds/Employer Payments
- Support for Hardships, Non-Qualified Disasters
  - Public charities
  - Employer-sponsored public charities
  - Others - Discuss

## Donor Advised Fund

- Internal Revenue Code Section 4966(d)(2) defines a donor-advised fund or "DAF" as a "fund or account--
  - which is separately identified by reference to contributions of a donor or donors,
  - which is owned and controlled by a sponsoring organization, and
  - with respect to which a donor (or any person appointed or designated by such donor) has, or reasonably expects to have, advisory privileges with respect to the distribution or investment of amounts held in such fund or account by reason of the donor's status as a donor."

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First appeared as part of the conference materials for the  
39<sup>th</sup> Annual Nonprofit Organizations Institute session  
"(10:50 a.m.) MASTER CLASS: Disaster Relief Funds: An Overview of Potential Structures,  
Related Tax Issues, and Practical Considerations"