Insights Thought Leadership

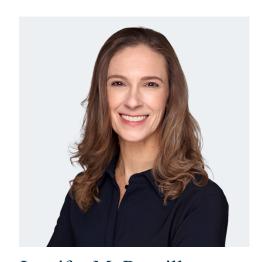


September 21, 2016

Donor-Advised Funds: Is Additional Regulation Required?

Jennifer Pagnillo and Bion Piepmeier wrote an article, "Donor-Advised Funds: Is Additional Regulation Required?" for Trusts & Estates Magazine. The article is about how donor-advised funds (DAFs) have evolved into a significant avenue for charitable giving that are also sparking heated debates. The critics of DAFs believe a donor feels less urgency to actually make distributions to charity from a DAF once the tax benefits of charitable giving have been claimed and also that DAFs hinder the distribution of funds to a charity. Supporters of DAFS argue that DAFs often have payout rates above the 5 percent minimum distribution required of private foundations.

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