



655 Irwin Street Suite B #1048, San Rafael, CA 94901
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URF Donor Giving Guide ('25-'26) – Tax Changes & Donor Kit

The 2026 tax changes don't alter **why** you give – but they may change **how much of your gift you can deduct**. Here is a simple overview to help with year-end planning.

✓ 2026 PROS

Additional \$1,000 / \$2,000 Deduction

Starting in 2026, all taxpayers – including itemizers – can take an **extra \$1,000/\$2,000 (single/ joint filers)** charitable deduction for gifts to public charities like the URF.

✗ 2026 CONS

0.5% AGI Giving Floor

The first **0.5% of your AGI** given to charity will **not** be deductible next year. Only amounts **above** that threshold count toward itemized deductions.

Lower Deduction Rate for High Earners

Donors in the **37% bracket** will see the charitable deduction rate fall to **35%** in 2026.

For Donors in the Highest Tax Bracket

Because of the lower deduction rate (35% vs. 37%) and the new 0.5% AGI giving floor, charitable gifts of **any size** generally receive a **greater tax benefit** when made in **2025** than in 2026. We encourage you to confirm timing with your CPA.

Simple Takeaways

- **Large gifts** are often more tax-efficient in 2025.
- **Smaller itemized gifts** may also deduct more fully in 2025 (no giving floor).
- All donors gain an extra **\$1,000 / \$2,000 deduction** in 2026.
- **Non-itemizers** benefit for the first time **next year**.

This summary is not legal, tax, or financial advice. Please consult your own advisor for guidance. Ukrainian Refugee Foundation (dba Ukraine Rescue Fund) is a 501(c)(3) public charity (EIN: 88-1318523), and donations may be tax-deductible as permitted by law.



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Legal Name: [Ukrainian Refugee Foundation](#) (dba [Ukraine Rescue Fund](#) or [URF](#))
Status: [501\(c\)\(3\)](#) public charity; **EIN:** [88-1318523](#)

Mission: [URF](#) supports soldiers, frontline medics, internally displaced families, children, abandoned animals and vulnerable communities across Ukraine impacted by the war. We focus on fast, local, volunteer-driven, direct delivery of aid where it is needed most.

How to Give

- Online** Give securely on the [URF website](#).
- DAF** Recommend a grant to: [Ukrainian Refugee Foundation](#) (EIN: [18-1318523](#)) Use [DAF Direct Portal](#).
- Employee Giving** Designate [Ukrainian Refugee Foundation](#) as your charity of choice.
Ask for an employer match, particularly on [Giving Holidays](#). (E.g., [Tue, Dec 2](#).)
We work with [Benevity](#), [YourCause](#), [CyberGrants](#) and other giving portals.
- Checks** Mail to: 655 Irwin St, B-1048, San Rafael, CA 94901.
Make payable to: "[Ukrainian Refugee Foundation](#)".
- Gifts of Stock & Other Securities** Brokerage: [Charles Schwab & Co.](#)
DTC [0164](#), Code [40](#), Account #[5935-2714](#)
Account Name: [Ukrainian Refugee Foundation](#)
- Wire & ACH** Contact us at finance@theurf.org or call: [\(628\) 252-4459](tel:(628)252-4459).
- Designations** Children | Pets | Medicine | Defenders | Partner funds | Any Purpose

Serhiy Lubensky, Treasurer

November 22, 2025

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