



Arkansas Community Foundation offers tax-wise ways to give. Consider these opportunities for smart charitable giving:

Donor Advised Funds

Establish a DAF to receive immediate tax benefits with the flexibility to support charities of choice over time. DAFs provide a simple, efficient giving solution, allowing the opportunity to take immediate action or create a long-term difference. This option can be a smart alternative to a private or family foundation.

Charitable Bunching

Combine multiple years of charitable contributions in one calendar year in order to exceed the standard deduction in that year and receive maximum tax benefits for those donations. Donors can use a charitable fund, such as a DAF, to bunch or “stack” donations in a single year. Gifts to charitable funds are tax-deductible and the assets can be invested, so charitable dollars grow tax-free. Donors can use those assets to provide ongoing support for their favorite nonprofits, even in the years they claim the standard deduction.

IRA Qualified Charitable Distributions

Utilize a retirement account to make charitable donations. A Qualified Charitable Distribution (QCD) allows traditional IRA account owners age 70 1/2+ to direct up to \$100,000 each year to qualified charities without treating the distribution as taxable income. A QCD is particularly smart for those who take the standard deduction and would miss out on writing off charitable contributions. And an IRA owner of age 72+ can offset the tax consequences of their Required Minimum Distribution (RMD) by using it for a QCD.

Highly Appreciated Assets

Translate earnings into community impact by donating stock or another appreciated asset. Instead of selling, donors receive a tax deduction based on the stock’s full market value and avoid capital gains taxes. The gift can then be used to benefit the causes and organizations they care about most.

Fund holders who partner with the Community Foundation for their charitable giving:



Jane Hunt of Fayetteville



C.J. Duvall of Little Rock, with mentee Alysha Williams

Smart Giving to Improve Communities

Established in **1976**, Arkansas Community Foundation encourages local philanthropy by supporting the growth of permanent charitable endowments for the improvement of our state's communities.

With **40+ years of experience**, the Community Foundation is comprised of more than **2,000 funds** totaling over **\$400 million in assets**. Since inception, the Foundation has awarded more than **\$300 million in grants**.

In response to the global pandemic, the Community Foundation activated the **COVID-19 Relief Fund** and has, to date, awarded more than **800 grants** totaling over **\$3.1 million** to Arkansas nonprofits providing relief.

Contributions to the Community Foundation, its funds, and any of its **29 affiliates** are fully tax deductible.

We Know Smart Giving

With more than 40 years of experience helping people give, we can work with you to create a personal philanthropy plan, better understand community needs and make your giving have the most impact on causes important to you.

We Improve Communities

Our minimal fees help support the communities you love. As a nonprofit grantmaking organization (rather than a for-profit investment firm), our fee is not given to shareholders, but rather re-invested in our state through foundation-directed grants and initiatives.

Benefits of Smart Charitable Planning

Charitable giving has an incredible impact on our community — making our state a better place to live, work, and play. Thoughtful planning can have several benefits:

- Create a personal legacy
- Reduce estate taxes
- Avoid capital gains tax on appreciated value
- Create income for life
- Preserve assets in perpetuity
- Support for your favorite charity or cause

Fund holders who partner with the Community Foundation for their charitable giving:



Don Munro of Hot Springs



Misti and Will Staley of Helena

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