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 73+ 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.
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

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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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