Reading Roundup: What's Worth a Skim to Stay Up to Date on Charitable Planning

The Chester County Community Foundation team is happy to keep an eye out for what's trending in the field of charitable planning, especially developments that impact your work with your charitable clients and how those clients tap into tools and resources at the Community Foundation.

Check out the nine articles that have caught our attention recently.

Generous tech

Tech millionaires are turning to donor-advised funds to save on taxes while giving to charity

–CNBC

A wave of newly wealthy tech employees is using donor-advised funds to contribute appreciated company stock, potentially avoiding capital gains taxes, securing charitable deductions, and giving themselves time to decide which nonprofits to support. The trend is a good reminder for advisors that IPOs and other liquidity events can create significant charitable opportunities—and that the best results often come when charitable planning begins before the transaction. This is why it is crucial to reach out to the Community Foundation team when clients start talking about an exit, even if the exit is years away.

Philanthropy beyond DAFs

Philanthropic Planning Is Wealth Management's Next Competitive Frontier, Beyond DAFs

–InvestmentNews

Donor-advised funds are important tools, but they are not the whole philanthropic toolbox. This article explores why high-net-worth clients increasingly expect wealth advisors to help them consider a broader range of charitable structures and how that expertise can help advisors strengthen relationships not only with clients, but also with the next generation. Remember, the Community Foundation offers a wide range of fund types and charitable planning structures to help your clients establish a lifetime and legacy giving plan tailored to their financial and charitable goals.

Donor-advised fund insights

Five Core Truths About Donor-Advised Funds

–WealthManagement.com

This article takes on some common misconceptions about donor-advised funds, highlighting their usefulness for coordinating charitable giving and facilitating complex gifts, their significant grantmaking to charities, and their increasingly important role in charitable and succession planning. For advisors, the takeaway is that donor-advised funds have become an increasingly important part of the philanthropic landscape—and understanding how they actually work can help clients make better charitable planning decisions. And of course, the Community Foundation offers donor-advised funds as part of its broad menu of charitable giving vehicles.

Even more donor-advised fund insights

Donor-Advised Fund Strategies For 2026

–Financial Advisor Magazine

This article looks at donor-advised funds through a 2026 planning lens, including how advisors can use donor-advised funds as part of broader tax and charitable strategies rather than simply as repositories for year-end gifts. The bigger opportunity is to help clients coordinate the timing, assets, and ultimate purpose of their charitable giving with the rest of their financial plans. The Community Foundation team plays an important role at the table to help *you* help your clients navigate the charitable and tax components of charitable giving.

Big givers

Chickens, Pigs Could Be Big Winners From AI's $300 Billion Philanthropy Wave

–Forbes

The AI boom is creating a new class of young, newly wealthy donors—and potentially an enormous new pool of charitable capital. This fascinating article explores how some of these donors are gravitating toward measurable, evidence-driven causes such as farm-animal welfare, illustrating both how sudden wealth can reshape philanthropy and why advisors working with newly wealthy clients have an opportunity to help turn rapidly created fortunes into intentional charitable plans. The Community Foundation's deep knowledge of local needs and nonprofits is an invaluable resource to you and your clients whether they are younger, older, newly wealthy, or well-established.

More big giving

Most Billionaires Practice 'Slow Philanthropy.' MacKenzie Scott Is a Major Exception

–Fortune

Why do people with enormous charitable capacity sometimes give relatively little of their wealth away each year? This article explores "slow philanthropy" and contrasts it with MacKenzie Scott's faster, trust-based approach to giving. It raises an interesting issue for advisors: Sometimes effective charitable planning is not only about choosing the right structure or maximizing tax benefits, but also about helping clients feel comfortable actually putting charitable resources to work. The Community Foundation is happy to serve as your sounding board to develop a charitable plan that is designed to achieve the community impact a particular client envisions.

Celebrating a life of giving

Dolly Parton's Other Legacy: A Fortune Given Away, Dollar by Dollar

–New York Times

Dolly Parton's philanthropy was unusually practical and personal, directing her wealth toward needs she understood firsthand—from childhood literacy and disaster relief in Tennessee to wildlife conservation and COVID-19 vaccine research. Her approach emphasized simple, direct action, and trust in recipients—all of which are inspirational and aspirational to our Community Foundation team and the advisors and donors we work with!

IRS has its eyes on assets

IRS Eyes Charitable Donation Abuse in New Audits, Tax Pros Say

–Bloomberg Law

The IRS is taking a closer look at charitable contributions of hard-to-value assets, including privately held business interests and art, with tax professionals reporting particular scrutiny of valuation, qualified appraisals, and substantiation requirements. For advisors, this is an important reminder that complex charitable gifts require careful planning and documentation—and that bringing the Community Foundation into the conversation early can help address the charitable side of the transaction before the client takes action.

Exits and opportunities

How Advanced Charitable Exit Planning Drives AUM Growth

–Financial Advisor Magazine

Business exits can be important charitable planning moments, particularly when advisors raise the subject before a transaction is already underway. This article explores how strategies involving charitable trusts, donor-advised funds, and gifts of business interests can help address a business owner's tax and philanthropic objectives while also helping advisors deepen relationships and potentially retain more assets under management after the sale. As always, reach out to the Community Foundation as early as possible!

The checkbook (cringe) lives on!

[Retirees Over 70½ Can Send $111,000 a Year From an IRA to Charity Tax-Free. The Average One Donates From Checking Instead.]

–24/7 Wall St.

Many charitably inclined retirees are still giving from their checking accounts even though a Qualified Charitable Distribution (QCD) may offer a more tax-efficient route for eligible IRA owners. The article is a useful reminder that advisors can add value simply by asking *how* a client is making charitable gifts: Sometimes changing the asset or account used to make the same gift can produce a very different tax result. As always, the Community Foundation can help your clients explore eligible ways to make QCD gifts, including, where appropriate, gifts to designated, field-of-interest, and unrestricted funds. Remember that QCDs cannot be made to donor-advised funds.

What's the takeaway here? As you skim these articles, or even just the headlines, a pattern emerges pretty quickly! Charitable planning opportunities are showing up everywhere—from newly minted tech wealth and business exits to retirement accounts, complex assets, and the rapidly evolving world of donor-advised funds. Just as important, the articles reinforce that good charitable planning is about more than finding a tax break or selecting a giving vehicle; it is about helping clients make thoughtful decisions about what to give, when to give it, and what they hope their generosity will accomplish.

The Chester County Community Foundation team is here as a sounding board whenever those conversations arise. Please reach out anytime!

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