

WINTER 2024



HAWAI'I COMMUNITY
FOUNDATION

Advisor Insights

Quarterly News & Resources for Professional Advisors

Aloha <<First Name>>,

Happy Lunar New Year!

As we welcome the Year of the Wood Snake, I'm sending you warm wishes for a year filled with success, prosperity, and boundless joy.

In Chinese astrology, the Snake symbolizes wisdom, transformation, and resilience. With the nurturing influence of the Wood element, 2025 invites us to embrace growth, creativity, and personal development. It's the perfect time to reflect, learn, and plan for meaningful change.

While the year has begun with challenges—including the tragedy of the Āliamanu fireworks explosion, the loss of a dedicated Honolulu firefighter, and the wildfires in Los Angeles—I'm inspired to meet these moments with hope. With this in mind, I've chosen **mana'olana—hope**—as my guiding word for the year. Not just any hope, but a hope that lifts us with elevated expectations.

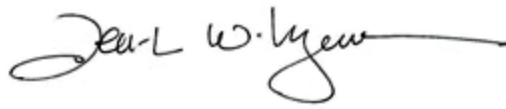
In this issue, we share stories of hope and resilience as we navigate changes impacting charitable giving. With a new administration and legislature taking office (state and federal), the upcoming sunset of the estate tax exemption at the end of 2025, and the increase of the qualified charitable distribution (QCD) limit to \$108,000, there's much to consider. We also highlight financial advisor Roger Higa's inspiring approach to living with gratitude through giving.

Mahalo nui loa for all that you do. I'm excited about the opportunities ahead. Let's lean

into hope and let it guide us forward in 2025: *E ‘ae i ka Mana Olana e alaka‘i i ko kākou hana*—Let hope guide our work.

Wishing you a hopeful and transformative Year of the Wood Snake!

With gratitude and hope,



Jen-L W. Lyman

Senior Director of Gift Planning & Advisor Relations

Hawai‘i Community Foundation

(808) 566-5596

Jlyman@hcf-hawaii.org



Latest News



Sifting Through It: What's on the Legislative Menu that Could Impact Charitable Giving?

Changes to the Tax Cuts and Jobs Act of 2017 are on the horizon, with potential impacts on charitable giving. [READ HERE](#) to learn what this means for your clients and how to help them explore strategies—tax benefits or not.



Estate Tax Planning: What's Your Next Move?

Another unknown surrounding tax legislation is the fate of the estate tax exemption. While uncertainty reigns, [READ HERE](#) to learn why planned giving is a good strategy to keep top of mind for you and your clients.



QCDs: \$105,000, \$108,000, and More Things to Smile About

Qualified charitable distributions, or QCDs, are complex, but they are worth understanding for the potential benefits they offer your clients. [READ HERE](#) for answers to some common questions professional advisors ask about QCDs.



Advisor Highlight

Living With Gratitude



2017 HCF Professional Advisor in Philanthropy awardee Roger Higa has discovered the secret to living with gratitude: It's giving. [READ HERE](#) to be inspired by his uplifting perspective, and to learn how his own experiences giving back help him to educate his clients.



Events

IN CASE YOU MISSED IT:



Charitable Gift Planning: 2025 and Beyond

On January 9, 2025, the Hawai'i Gift Planning Council and the Hawai'i Community Foundation hosted a webinar with guest speaker Brian Janowsky, J.D., partner at ArentFox Schiff LLP. Brian discussed emerging trends, policy shifts from the Trump 2.0 administration and their potential impact on charitable giving. If you're interested in viewing Brian's webinar, you can find the video and his presentation slides [here](#).

UPCOMING:



Hawai'i Gift Planning Council 2025 Annual Gift Planning Conference

Co-sponsored by Hawai'i Community Foundation, the Hawai'i Gift Planning Council's annual conference will be held **March 6, 2025, at the Japanese Cultural Center of Hawai'i**.

The conference will feature speakers: Trevor Asam, Esq., partner at Cades Schutte, providing a 2025 tax update; Dien Yuen, CEO of Daylight Advisors, exploring Your Philanthropic Influence & Impact; and Ray Watts, highlighting Plannual Giving.

Event check-in opens at 8:45 a.m. with conference sessions and networking from 9 a.m. to 5 p.m. Learn more and register [here](#).



Resources

Visit HCF's [professional advisors webpage](#) for useful tools and tips to help you better serve your clients. With your busy schedule, we want our resources to be accessible

and informative—and spark inspiration that you can bring into your practice.

[View Resources](#)



Copyright © 2025 Hawai'i Community Foundation. All rights reserved.

You are receiving this email because you signed up for updates regarding Hawai'i Community Foundation.

[Forward](#) this email to a friend

Our mailing address is:

Hawai'i Community Foundation
827 Fort Street Mall
Honolulu, HI 96813-4317

[Add us to your address book](#)

Want to change how you receive these emails?

You can [Unsubscribe](#)

This email was sent to <<Email Address>>

[why did I get this?](#) [unsubscribe from this list](#) [update subscription preferences](#)

Hawai'i Community Foundation · 827 Fort Street Mall · Honolulu, HI 96813-4317 · USA