

FALL 2025

Hawai'i
Community
Foundation



Advisor Insights

Quarterly News & Resources for Professional Advisors

Aloha <<First Name>>,

As the end of the year approaches, we enter this season of gratitude mindful of the families and communities across Hawai'i who continue to face uncertainty. Whether it is the ripple effects of economic conditions, natural disasters, or disruptions in public services, moments like these call upon trusted advisors like you to help clients support our community with compassion and intention. Your guidance ensures that charitable giving remains a lifeline for those who need it most and reinforces the spirit of aloha at the heart of philanthropy in Hawai'i.

In this edition, we explore practical strategies for year-end giving, including the continued value of qualified charitable distributions as a “bread-and-butter” approach to philanthropic and tax planning. We also highlight attorney and 2025 Outstanding Professional Advisor in Philanthropy Rosemarie Sam, who exemplifies the joy and purpose found in helping clients build lasting legacies. Last month's celebration honoring Rose and fellow advisors reminded us that mana'olana (hope) is renewed and strengthened through every act of generosity and shared commitment to Hawai'i's future.

We are grateful for your partnership and wish you and your 'ohana a safe and peaceful holiday season.

E 'ae i ka mana'olana e alaka'i i ko kākou hana – Let hope guide our work into the new year!

With gratitude and aloha,



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Latest News



[Strengthening Hawai'i's Resilience](#)

This fall, in response to federal funding cuts to local nonprofits, HCF activated the Hawai'i Resilience Fund to address a new crisis: the current and upcoming negative impacts to services, programs, and resources available to Hawai'i's people. [READ HERE](#) to learn how you and your clients can support the financial stability of Hawai'i's nonprofit safety net.



[Bread and Butter Strategy: QCDs for Clients 70½ and Older](#)

As the economic and legislative environment continues to evolve, advisors are sharpening every tool they have to help clients meet both their financial and charitable goals. [READ HERE](#) to learn about the most powerful tool for clients age 70½ and older.

[2025 Year-End Charitable Gifts and Grantmaking and HCF Fee Adjustment in 2026](#)

Be sure your client's 2025 donation meets tax year deadlines! [READ HERE](#) for a few important dates to keep in mind, plus some tips and strategies to help



your clients finish the year strong.

Beginning January 1, 2026, HCF is implementing a fee adjustment—the first in 12 years—to continue investing in the deep community expertise, convening capacity, and strategic guidance that amplify your clients' philanthropic impact. [READ HERE](#) to learn more.



Advisor Highlight: Rosemarie S.J. Sam, Esq.

The Gift of Giving Back



Attorney Rosemarie S.J. Sam, Esq., partner at Goodsill Anderson Quinn & Stifel, finds joy in helping her clients leave a lasting legacy in the community. [READ HERE](#) to learn how estate planning allows her to engage with people at meaningful moments in their lives.



Events



Professional Advisors in Philanthropy Celebration: October 21, 2025

What an incredible evening celebrating our **2025 Outstanding Professional Advisors in Philanthropy** under the theme *E 'ae i ka mana'olana e alaka'i i ko kākou hana* – Let hope guide our work.

More than 130 guests gathered to honor Kit Okazaki (Maui), Keith Marrack (Hawai'i Island), Gordon Yee (Kaua'i), and Rosemarie Sam, Esq. (O'ahu), each exemplifying the spirit of aloha and generosity that strengthens our islands.

The celebration was a powerful reminder of mana'olana in action, inspiring us to strengthen our pilina and to move forward with hope and resilience as we face the challenges and opportunities ahead.

To relive the highlights and heartfelt moments, view photos from the evening [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](#)



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