IS YOUR CHARITABLE STRATEGY READY FOR 2026 AND BEYOND?

New tax provisions in H.R. 1 go into effect on January 1, 2026 and may impact your philanthropic giving plan. **ACT for Alexandria is here to help you prepare.**

Donate appreciated stock to minimize capital gains tax

ACT accepts complex and non-cash gifts.

Open or replenish your DAF to bundle your giving

Give 2-3 years' of grantmaking funds upfront to maximize deductibility.

Make qualified charitable distributions from your IRA*

*QCDs are only permitted for donors 70.5 years and older.

Incorporate philanthropy into your estate plan

Build a charitable legacy and make an impact after your lifetime.

Stick with these **savvy strategies** they'll be just as impactful in 2026.

$1,000-$2,000

Above-the-Line Deduction

Taxpayers who take a standard deduction can deduct up to an additional $1,000 for charitable donations ($2,000 for married joint filers).

Note: Qualifying charitable contributions must be cash donations (no appreciated securities), and cannot be made into a donor-advised fund or to a non-operating private foundation.

35%

Deduction Cap

Itemizing taxpayers in the top 37% bracket can deduct up to 35% of a donation's value.

Example: A donor in the top 37% tax bracket donates $10,000. In their itemized filing they can receive a tax savings of $3,500 (35%) from that gift, rather than $3,700 (37%.).

0.5%

Adjusted Gross Income (AGI) Floor

Itemizing taxpayers can receive deductions on donations over 0.5% of their AGI.

Example: A donor with an AGI of $500K gives $5,000 to charity. In their itemized filing they can deduct $2,500.

ACT for ALEXANDRIA
A COMMUNITY FOUNDATION

This information is for educational purposes only and should not be considered financial, tax or legal advice.

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