

December 2025

## **Private Foundations Bulletin**

## 2025 Private Foundations Year-End Wrap Up

As the year comes to a close, we reflect on the complex issues facing private foundations and, more importantly, the opportunities available to them. This year-end wrap up includes links to all of our 2025 bulletins and a recording of our 18th Annual Private Foundations Executive Symposium. If there's a topic you didn't get a chance to explore, you'll find it here. We wish you a happy and prosperous New Year!

- Charity Scams in the Aftermath of Disasters
- Unlocking Potential A Closer Look at Private Operating Foundations
- Are Foundations in the Crosshairs of Recent Administration Priorities?
- Maximizing the Benefits of Highly Appreciated Securities
- Key Considerations for Grantmaking to 501(c)(4) Organizations
- House Bill Proposes Increase in Excise Tax for Certain Foundations, Among Other Provisions
- Foundations Breathe a Sigh of Relief Senate Releases Its Version of The One, Big, Beautiful Bill
- Private Foundations Emerge Largely Unscathed from Final Tax Law
- Private Foundations and Artwork: Key Considerations for Compliance and Stewardship.
- Newsflash: Stay Alert Fraudsters May Be Targeting Private Foundations
- A Toolkit for Governance Policies
- A More Streamlined Way for Exempt Organizations to Make Tax Payments
- 18th Annual Private Foundations Executive Symposium

## **Contact Us**

We welcome the opportunity to answer any questions you may have related to this topic or any other accounting, audit, tax or advisory matters relative to private foundations. Please call 212.286.2600 or email any of the <a href="Private Foundation Services">Private Foundation Services</a> team members below:

Thomas F. Blaney, CPA, CFE Partner Co-Director of Foundation Services tblaney@pkfod.com

Joseph Ali, CPA Partner jali@pkfod.com

Scott Brown, CPA Partner sbrown@pkfod.com

Anan Samara, EA Partner asamara@pkfod.com Christopher D. Petermann, CPA Partner Co-Director of Foundation Services cpetermann@pkfod.com

Elizabeth Gousse Ballotte Partner eballotte@pkfod.com

Michael R. Koenecke, CPA Partner mkoenecke@pkfod.com