**SAMPLE LETTER TO DIRECT AN IRA ROLLOVER TO A CHARITY OF YOUR CHOICE**

Date

Name of IRA Custodian

Address

City, State, Zip Code

Re: The Tax Increase Prevention Act of 2014 (H. R. 5771).

Dear Custodian, Trustee, or Plan Administrator:

The Tax Increase Prevention Act of 2014 (H. R. 5771), effective from January 1, 2014 through December 31, 2014, permits a rollover directly from an individual retirement account (IRA) to a qualified public charity.

As the owner of IRA [name of IRA account] [account #\_\_\_\_\_\_\_\_\_\_\_] that is in the custody of your organization, I request that you transfer from that account the sum of $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_to INSERT CHARITY’S FULL NAME, tax identification number \_\_\_\_\_\_\_\_\_\_\_\_\_, and INSERT ADDRESS OF CHARITY.

It is my intention to make a Qualified Charitable Distribution (QCD) to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_from my IRA as permitted by law.

This QCD will fulfill part or all of my IRA required minimum distribution for this year.

I further affirm as follows:

 I am age 70½ or older. My birth date is\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

 This IRA rollover is an outright gift to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_– I will not receive any benefits for this gift. For example, this rollover will not be used to establish any type of deferred/life income plan (e.g., charitable gift annuity, charitable remainder trust, charitable lead trust, pooled income fund, or other non-qualified use).

It is not directed to a donor advised fund, supporting organization, family foundation or other entity or purpose that is not qualified to receive a charitable IRA rollover under The Tax Increase Prevention Act of 2014.

 I understand that a charitable IRA rollover is available retroactively to January 1, 2014 through December 31, 2014. The maximum gift amount is $100,000 per person per year from my IRA or from all of my combined IRAs (traditional and Roth).

 I will not incur federal income tax liability as a result of this rollover. Therefore, I do not elect withholding for this rollover.

 I will not accept any personal distributions of funds intended for this charitable IRA rollover.

 I understand that this charitable IRA rollover can be applied to my required minimum distribution in the year of the gift.

Thank you for your attention to this matter. Please do not hesitate to call me with any questions.

Sincerely,

Name of Account Owner