ORGANIZATION LETTERHEAD

*Highlighted items should be updated*

Date

The IRA of [IRA OWNER NAME]
c/o IRA OWNER NAME

IRA OWNER ADDRESS LINE 1
IRA OWNER ADDRESS LINE 2

**Important Tax Documentation
RE: Direct Charitable IRA Contribution**

Dear NAME

Thank you for the gift in the amount of $DOLLAR AMOUNT from your Individual Retirement Account. This acknowledgment will confirm that we received the gift on DATE directly from your plan trustee/administrator/custodian. As further described below, all or a portion of your gift may qualify as a qualified distribution from your IRA under federal tax law.

Under current law, if all of the criteria are met, individual retirement account holders over the age of 70 ½ can make charitable distributions within prescribed limits directly from an IRA to an eligible public charity without having to recognize taxable income for the distribution. In that regard, we confirm to you that our organization is qualified as a public charity. We also confirm to you that the gift described above was not transferred to either a donor advised fund or a supporting organization, which are not eligible public charity recipients of qualified charitable IRA distributions. We further confirm that ***no goods or services*** of any monetary value were or will be transferred to you in exchange for this gift. While a qualifying direct charitable IRA distribution is excluded from the IRA owner’s taxable income, **it is not eligible to be deducted as a charitable contribution**. Please consult with your own professional tax advisor regarding whether this gift is a qualifying direct charitable IRA distribution and all appropriate tax compliance matters. Please retain this letter with your important tax documents and provide a copy to your tax preparer.

Thank you again for your generous contribution in support of NAME OF ORGANIZATION.

NAME OF ORGANIZATION REPRESENTATIVE
TITLE OF ORGANIZATION REPRESENTATIVE

ORGANIZATION NAME
ORGANIZATION ADDRESS LINE 1

ORGANIZATION ADDRESS LINE 2
CONTACT PHONE NUMBER