

Giving to
RCMS

GIFT PLANNING

*Sample letter directing a Charitable IRA rollover to
RCMS*

This charitable IRA rollover to RCMS should be delivered to:

RCMS Development Office
PO Box 1100
Gualala CA 95445
707.884.9434

Date: _____

Name and Address of IRA Custodian or Trustee:

Re: Charitable IRA Rollover – distribution to RCMS

Dear Custodian or Trustee:

I hereby direct you to make a qualified charitable distribution (a “Charitable IRA rollover”) of \$ _____ to RCMS, a 501(c)3 public charity that is qualified to receive charitable IRA rollovers under the provisions of the Protecting Americans from Tax Hikes Act of 2015 (the “PATH” Act, extending section 1201 of Public Law 109-280). This rollover should be made from the _____ (name on IRA account), account number _____. It is my intent to make this charitable IRA rollover for tax year 201_. I further represent as follows:

- 1) I am over 70 ½ years of age. My birth date is: _____.
- 2) I will not receive any benefits from RCMS as a result of this rollover. This rollover is not directed to a charitable remainder trust, lead trust, gift annuity, pooled income fund, donor advised fund, supporting organization, family foundation, or other non-qualified use of a charitable IRA rollover.
- 3) I understand that a charitable IRA rollover is limited to no more than \$100,000 in total from my IRA or all of my IRAs combined.
- 4) I will not incur any federal income tax liability as a result of this rollover, therefore I elect out of withholding for this rollover. I will not accept any personal distribution of funds intended for this charitable IRA rollover.

Thank you for your prompt attention to this matter. Please contact me immediately with any questions or the reasons for any substantial delay in completing this rollover.

Sincerely,

Donor’s name as listed on the IRA
Print: _____