

**[Sample letter: Request from donor for direct charitable distribution from an individual retirement account]**

Date

Name of IRA administrator

Address

City, State ZIP

RE: Request for Direct Charitable Distribution from IRA

Dear IRA administrator:

Please accept this letter as my request to make a direct qualified charitable distribution from my individual retirement account number [insert number here] as provided for by the Protecting Americans from Tax Hikes Act of 2015 and Sec. 408(d)(8) of the Internal Revenue Code of 1986, as amended for the 2015 calendar year.

Please issue a check in the amount of \$\_\_\_\_\_, payable to Elmira College and mail it to:

Elmira College  
One Park Place  
Elmira, NY 14901

The qualified charitable organization's federal tax identification number is:

16-074-3996

In your transmittal to Elmira College, please memorialize my name and address as the donor of record in connection with this transfer, and copy me on the transmittal at the address below.

It is my intention that this gift complies with IRC 408(d)(8). It is also my intention to have this transfer qualify during the 2015 tax year. Therefore, it is imperative that this distribution be postmarked no later than Dec. 31, 2015.

If you have any questions or concerns regarding this request, I can be reached at [insert your telephone number and/or email address].

Thank you for your prompt attention to and assistance in this matter.

Sincerely,

Name of donor

Donor's address

City, State ZIP

Donor's phone number