**[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 an individual retirement account

Dear IRA administrator:

Please accept this letter as my request to make a qualified charitable distribution from my individual retirement account number [insert number here] as provided by the Tax Increase Prevention Act of 2014 and Sec. 408(d)(8) of the Internal Revenue Code of 1986, as amended for the 2014 calendar year.

Name of qualified charitable organization

Address

Attn: [insert name of organization’s development officer]

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

In your transmittal to the above named charitable organization, 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 2014 tax year. Therefore, it is imperative that this distribution be postmarked no later than Dec. 31, 2014.

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