

Sample letter for Qualified IRA gifts to the Unitarian Universalist Association

***To make a qualified IRA gift to your congregation, just replace the UUA's information with that of your congregation.**

Dear Sir or Madam,

Sec. 408(d)(8)(A) of the Internal Revenue Code permits an IRA rollover directly from an IRA custodian to a qualified public charity. As the owner of IRA account #[Your Account] that is in the custody of your organization, I request that you transfer from that account the sum of [\$ Dollars] to Unitarian Universalist Association (UUA), attn: Larry Stritof, 25 Beacon Street, Boston, MA 02108. The Treasury Tax ID Number for the UUA is 04-2103733.

It is my intention to make a Qualified Charitable Distribution (QCD) to the UUA from my IRA as permitted by law. Under the Congressional JCT Technical Explanation of Sec. 408(d)(8)(A).

This letter is sufficient authorization for you to make this QCD gift. However, if you require any further documents, please forward those to me for my signature.

[Optional paragraph for requests occurring close to year-end]

It is my intention to have this transfer qualify for exclusion during the 2009 tax year. Therefore, it is imperative this distribution be postmarked **no later than December 31, 2009**.

If you have any questions or need to contact me, I can be reached at [telephone]. Thank you for your assistance in this matter.

Sincerely,

IRA Owner