

Making a Gift from an IRA

1. Use the IRA distribution forms provided by your IRA custodian and the attached sample letter to direct that a distribution be made to The UCLA Foundation at the following address:

The UCLA Foundation
c/o **Natalie Jacob**
PO Box 7145
Pasadena, CA 91109-7145

2. Here's how it works:

- Donor should be 70^{1/2} or older at the time of the transaction.
- For donors who take a required minimum distribution (RMD), the IRA qualified charitable distribution (QCD) can satisfy that requirement.
- Funds should be transferred directly from your financial institution to The UCLA Foundation.
- This gift can be in any amount, up to \$108,000 per person (\$216,000 for a couple with separate IRAs). The amounts that are rolled over are not subject to income tax and count toward a donor's required minimum distribution for the year.
- Keep in mind that qualified charitable distributions cannot be made to donor advised funds and supporting organizations.
- No goods or services of any value can be transferred to you in connection with this gift.
- If you have personalized checks for your IRA account, please contact UCLA's Office of Gift Planning for specific information to ensure your wishes are met.
- If you are interested in establishing a one-time charitable gift annuity funded with an IRA QCD, please contact UCLA's Office of Gift Planning for details.

3. Use the attached cover letter to transmit the IRA distribution form to your IRA custodian. The letter specifically requests that your IRA custodian (a) include your name and address as the donor of record in connection with this transfer and (b) copy you on the transmittal. We recommend that you also email a copy of your IRA distribution form and your transmittal letter to **Natalie Jacob** at njacob@support.ucla.edu.

4. Please indicate where you would like your gift to be used.

5. Once the check is received, we will make sure it is deposited, and you will receive an appropriate acknowledgment letter for tax purposes within the following weeks.



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T 800.737.8252
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Sample Letter from Donor to IRA Custodian

RE: Request for Charitable Distribution from Individual Retirement Account

Dear Sir or Madam:

The Protecting Americans from Tax Hikes (PATH) Act of 2015 permits a tax-free qualified charitable distribution from an Individual Retirement Account to a qualified public charity. Please accept this letter and the enclosed distribution form as my request to make a direct charitable distribution from my IRA # _____ to The UCLA Foundation.

Please issue a check in the amount of \$ _____ payable to "The UCLA Foundation," (Tax ID 95-2250801) and send it to the address listed below:

The UCLA Foundation
c/o **Natalie Jacob**
PO Box 7145
Pasadena, CA 91109-7145

Purpose: _____

In your transmittal to the University, please include my name and address as the donor of record in connection with this transfer. Please copy me on your transmittal.

If you have any questions or need to contact me, I can be reached at _____.

Thank you for your assistance in this matter.

Sincerely,

(Plan Owner)

cc: **Natalie Jacob** njacob@support.ucla.edu