### Sample Web Page Copy Promoting Charitable IRA Rollover Gifts

(Courtesy of WAMU)

Here’s a special way to support [STATION] if you are age 70½ or older.

Qualified Charitable Distributions (sometimes called IRA Charitable Rollovers) were first enacted as part of the Pension Protection Act of 2006 and made permanent in the Protecting Americans from Tax Hikes Act of 2015. With a Qualified Charitable Distribution you can make a gift directly from your IRA each year, without having those distributions included in your adjusted gross income (AGI).

Advantages to you:

* You can use an often-overlooked asset to make a gift to [STATION].
* You avoid recognizing taxable income on the distribution.
* You can receive a tax benefit regardless of whether you itemize deductions or take the standard deduction on your income tax return.
* The distribution can count toward your required minimum distribution for the year.

To qualify:

* You must be 70½ or older.
* Distributions can only be made from traditional Individual Retirement Accounts or Roth IRAs. Charitable donations from 403(b) plans, 401(k) plans, pension plans, and other retirement plans are ineligible for the tax-free treatment. Distribution must be made directly from the IRA trustee payable to [STATION] or another qualified public charity.
* Your total combined charitable IRA rollover contributions are limited to $100,000 per year. (Married couples may be able to contribute up to $200,000.)
* Qualified Charitable Distributions from an IRA must go directly to a public charity that is not a supporting organization. Contributions to donor-advised funds and private foundations generally do not qualify for this special treatment.
* You cannot receive any goods or services in exchange for your Qualified Charitable Distribution.
* You must receive an acknowledgement from [STATION] or other charity for each Qualified Charitable Distribution.

We do not provide any legal or tax advice and urge you to seek advice from your accountant, attorney, or other independent professional advisor to determine how an IRA Qualified Charitable Distribution might affect your tax situation.

To make a Qualified Charitable Distribution prior to calendar year-end, plan to contact your IRA administrator as soon as possible, as some administrators may place a deadline on requesting transfers.

For more information about making an Charitable IRA Rollover contribution to [STATION], contact [NAME] [EMAIL] [PHONE].