**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 Protecting Americans From Tax Hikes (PATH) Act. Please issue a direct transfer of funds in the amount of $\_\_\_\_\_\_\_ payable to Delta Zeta Foundation (which is a 501(c)(3) organization and is not a donor advised fund or supporting organization) at the following address:

Delta Zeta Foundation

202 East Church Street

Oxford, OH 45056

(513) 523-7597

In your transmittal to the above named charitable organization, please include 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 [insert year] tax year. Therefore, it is imperative that this distribution be postmarked no later than December 31, [same year as above].

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 this matter.

Sincerely yours,

Name of donor

Donor's address

City, State ZIP

Donor's phone number