

***Are you or your spouse 70 ½ or older -- read on!*** On October 3, 2008, President Bush signed legislation that provided for the extension of the popular Pension Protection Act of 2006. This Act allows taxpayers over 70 ½ to make **tax-free** distributions from their traditional and ROTH IRAs directly to charity(s) (like UIW) in 2008 and 2009.

- Individuals aged **70 ½ (or who will be 70 ½ by December 31, 2009) and older** may transfer **up to \$100,000** directly from an IRA to UIW;
- The charitable distribution counts toward Minimum Required Distribution requirements;
- Charitable distributions may be made in addition to any other charitable giving you may have planned;
- Because the distribution generates neither taxable income nor a tax deduction, even non-itemizers can benefit!
- Funds must be transferred directly from your IRA to the charities of your choice including, for example, UIW. (You may not take the distribution, then donate the funds.)

Is this gift right for you?

This gift is ideal if you are taking mandatory minimum withdrawals and do not need any additional income or you want to give more than the maximum deductible amount.

For assistance, please call Diane Echavarria, director of major gifts and planned giving, at (210) 829-6071 or by email: [dmechava@uiwtx.edu](mailto:dmechava@uiwtx.edu).

GO TO 2009 Sample Letter Below:

**2009 SAMPLE LETTER:  
Request for Direct Charitable Distribution from an Individual Retirement Account**

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 direct charitable contribution from my individual retirement account number [insert number here] as provided by the Tax Extenders and Alternative Minimum Tax Relief Act of 2008 and Sec. 408(d)(8) of the Internal Revenue Code.

Please issue a direct transfer of funds in the amount of \$\_\_\_\_\_ payable to the University of the Incarnate Word (UIW). UIW is a 501 (c) (3) organization and not a private foundation. To finalize the donation, please issue a check to the following address:

University of the Incarnate Word  
Attn: Diane Echavarria, Planned Giving Office  
4301 Broadway, CPO 309  
San Antonio, TX 78209

The tax ID number for the University of the Incarnate Word: 74-1109661.

I would like to designate this gift for:

Annual Fund

Other (Please specify): \_\_\_\_\_

In your correspondence with UIW, please share my name and address as the donor of record in connection with this charitable gift. Please provide me with a copy of your correspondence. 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 2009 tax year. Therefore, it is imperative that this distribution to the University of the Incarnate Word be postmarked no later than Dec. 31, 2009.

If you have any questions or concerns regarding this request, I can be reached at [insert your telephone number and/or e-mail address]. Thank you for your prompt attention to and assistance in this matter.

Sincerely yours,

Plan Owner

CC: University of the Incarnate Word, Planned Giving Office, 4301 Broadway, CPO 309, San Antonio, TX 78209