

ATTENTION: Alvin Blitz, Masonic Charities

This is to inform you that I have requested a qualified charitable distribution to the following Masonic Charity from my Individual Retirement Account as described below.

Masonic Charity Name: Masonic Villages of the Grand Lodge of Pennsylvania

IRA Plan Trustee/Administrator Name: _____

Account Number: _____

Distribution Amount _____

When received, this gift should be allocated or used for: _____

It is my intention that this gift comply with the requirements of the Section 408(d)(8) of the Internal Revenue Code, as amended by the Protecting Americans Tax Hikes (PATH) Act of 2015, which permits nontaxable IRA transfers to qualifying charities after December 31, 2014, for individuals at least 70 ½ years of age for up to \$100,000 per year.

Accordingly, when payment is received from my trustee/administrator, please send me a contemporaneous written acknowledgement (sample attached) that includes the amount of my gift and that no goods or services were transferred to me by the named Masonic Charity in consideration for this gift.

Please contact me should you have any questions.

Donor's Signature: _____

Printed Name:

Address:

Daytime Phone:

Sample Letter

Our understanding is that it is your intention for your gift to qualify as a qualified charitable distribution from your Individual Retirement Account in accordance with Section 408(d)(8) of the Internal Revenue Code, as amended by the Protecting Americans Tax Hikes (PATH) Act of 2015, which permits nontaxable IRA transfers to qualifying charities after December 31, 2014, for individuals at least 70 ½ years of age for up to \$100,000 per year. Because this is a qualified charitable distribution from your Individual Retirement Account, you are not required to report this distribution as income this year, nor are you permitted to claim a charitable contribution deduction for your gift.

We recommend that you work with your IRA custodian and with your tax professional to be sure that documentation of your IRA distribution correctly reflects the provisions of the most recently passed legislation.

P.S. This confirms that Masonic Villages of the Grand Lodge of Pennsylvania provided no goods or services, in whole or in part, in return for this qualified charitable distribution from your IRA account.