

TO: \_\_\_\_\_  
IRA Custodian

FROM: \_\_\_\_\_  
Name IRA Account Number  
\_\_\_\_\_  
Address

RE: IRA Rollover – Qualified Charitable Distribution

This letter serves as my request to make a qualified charitable distribution from my IRA to Case Western Reserve University.

Please transfer \$\_\_\_\_\_ directly from the above referenced IRA to Case Western Reserve University (Federal Tax ID: 34-1018992) at the following address:

Office of Advancement Services  
Case Western Reserve University  
BioEnterprise Building  
11000 Cedar Ave. Suite #300  
Cleveland, OH 44106-7035

*For ACH, wire or other electronic transfer instructions, please contact Advancement Services at 216.368.8552 or [uris-gifts@case.edu](mailto:uris-gifts@case.edu).*

My distribution is to be used for the following purpose(s):

\_\_\_\_\_.

**In your correspondence with Case Western Reserve University, please reference my name and address as the donor of record in connection with this transfer.**

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

The IRA Charitable Rollover was made permanent through the *Protecting Americans from Tax-Hikes Act of 2015*. The key requirements are:

- IRA account holder must be at least age 70 ½ at the time the distribution is made to charity;
- Gifts must be made directly from the IRA custodian to an eligible charity;
- Gifts to all charities combined cannot exceed \$100,000 per donor per year;
- Goods and services cannot be received by the donor in exchange for the IRA gift;
- Gifts to donor advised funds, supporting organizations or private foundations are not permitted; and
- Gifts from 401(k), 403(b), and 457 plans are not permitted.

**Questions:**  
**Office of Strategic Giving | 216.368-4460 | [StrategicGiving@case.edu](mailto:StrategicGiving@case.edu)**