DATE

*[IRA Administrator]*

*[Address]*

RE: Request for Charitable Distribution from IRA

Dear Sir or Madam:

Please accept this letter as my request to make a direct charitable distribution from my Individual Retirement Account # \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ as provided in The Protecting Americans from Tax Hikes Act of 2015 and Section 408(d)(8) of the Internal Revenue Code of 1986, as amended.

Please issue a check in the amount of $\_\_\_\_\_\_\_\_\_\_\_ payable to A Place Called Home and mail it to:

A Place Called Home

ATTN: Development Department

2830 S. Central Ave.

Los Angeles, CA 90011

A Place Called Home (tax I.D. number 95-442729) is a non-profit 501(c)(3) corporation

In your transmittal to A Place Called Home, please include my name and address as the donor of record in connection with this transfer.

It is my intention that the above listed gift be treated as a qualified charitable distribution ("QCD") and that the same be used to satisfy, in whole or in part, my Required Minimum Distribution (RMD) in (Year).

If you have any questions or need to contact me, I can be reached at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

Thank you for your assistance in this matter.

Sincerely,

*Include your name and address*

**Wills: What are the benefits of making a bequest?**

1. You leave a lasting legacy to be remembered
2. You lessen the burden of taxes on your family
3. You may receive estate tax savings

**APCH BEQUEST LANGUAGE - SAMPLE**

A Place Called Home (tax I.D. number 95-442729) is a non-profit 501(c)(3) corporation.

Sample language for bequests

*Unrestricted Gift– A gift that can be used where need or opportunity is greatest:*

I give to A Place Called Home (tax I.D. number 95-442729) a non-profit 501(c)(3) corporation, located in Los Angeles, CA the sum of $\_\_\_\_\_\_\_\*, for its general purposes.

*Gift for a Specific Purpose– A gift for a specific project or program (for example, Capital Campaign or College Scholarships):*

I give to A Place Called Home (tax I.D. number 95-442729), a non-profit 501(c)(3) corporation, located in Los Angeles, CA the sum of $\_\_\_\_\_\_\_\*, to be used for [state purpose]. In the event the purposes of the restriction, in the opinion of the Board of Trustees of the Zoological Society of San Diego,A Place Called Home can no longer be served, the Board may devote any remaining assets exclusively for charitable purposes that: (a) are within the scope of the charitable purposes of A Place Called Home, and (b) most nearly approximate the original purpose of the gift.

In this example, a stated purpose could be: "to be used according to the Letter of Intent I have on file with A Place Called Home."

*Perpetual Endowment Fund– A gift that benefits APCH in perpetuity:*

I give to A Place Called Home (tax I.D. number 95-442729), a non-profit 501(c)(3) corporation, located in Los Angeles, CA the sum of $\_\_\_\_\_\_\_\*, to be used as a permanent endowment, the income only from which shall be used for its general purposes (or describe the specific purpose, if desired).

*Residuary Bequest– Leaves any remainder after all other bequests have been paid:*

All the rest, residue, and remainder of my estate, both real and personal, I give to A Place Called Home (tax I.D. number 95-442729), a non-profit 501(c)(3) corporation),located in Los Angeles, CA for its general purposes.

*Contingent Bequest– Takes effect only if a primary intention can't be met:*

If (name of beneficiary) does not survive me, or shall die during the administration of my estate, then I give to A Place Called Home (tax I.D. number 95-442729), a non-profit 501(c)(3) corporation, located in Los Angeles, CA all of the rest, residue, and remainder of my estate, to be used for its benefit.

\* Rather than leaving a sum certain, you may include language that refers to a percentage of your estate or a description of the property you wish to give.