



## INSTRUCTIONS FOR MAKING IRA QUALIFIED CHARITABLE DISTRIBUTIONS

**Thank you for considering a charitable gift to Honor Flight Columbus, Inc. (“HFC”) from your IRA account.**

Under federal tax law, a taxpayer age 70½ or older may make charitable distributions directly from his or her IRA to HFC without incurring taxable income (sometimes called a “rollover” gift). The gift must come directly from the taxpayer’s IRA administrator to the organization and can satisfy all or some portion of the taxpayer’s required minimum distribution for the year.

While there is no charitable deduction for such a gift, the taxpayer avoids payment of income tax on the required minimum distribution that would otherwise be paid by the taxpayer. The total of a taxpayer’s qualified charitable gifts in any one year cannot exceed \$100,000. The taxpayer’s spouse can make an additional qualified charitable gift of up to \$100,000 from his or her IRA (assuming the spouse otherwise meets the requirements detailed above).

On the following pages, we provide sample letters you may use to notify your IRA Administrator of your intention to make a qualified charitable distribution from your IRA to HFC.

**The transfer from your IRA Administrator may be made by either Check (Option #1) or Wire Transfer (Option #2), see the sample letter request forms on the following pages.**

Your IRA Administrator may require other forms in addition to the attached correspondence.

Please contact your IRA Administrator to ensure that all necessary steps are completed to finalize your charitable distribution.

We encourage you to consult with your financial and tax advisor(s) when considering this type of gift.

If you need assistance with the transfer of your IRA gift at any time, please contact:

**USPS MAIL:**

Honor Flight Columbus  
ATTN: Peter MacKenzie  
PO Box 12036  
Columbus, OH 43212-0036

**COURIER (in person or UPS/FEDEX):**

Honor Flight Columbus  
ATTN: Peter MacKenzie  
2233 N Bank Dr  
Columbus, OH 43220-5422  
Phone: 614-284-4987

**EMAIL**

[info@honorflightcolumbus.org](mailto:info@honorflightcolumbus.org)

**FACSIMILE (FAX)**

888-779-8806



**Transfer Option #1: Request a Check - IRA Qualified Charitable Distribution**

Please note that the date of your gift is the date of the postmark on the envelope from your IRA Administrator. Also, if Honor Flight Columbus, Inc. does not receive proper notification of a gift, it will be placed in a holding account until identified. For accurate and timely gift administration purposes, please forward a copy of the letter (template provided below) to Peter MacKenzie, Executive Director, Honor Flight Columbus, PO Box 12036, Columbus, OH 43212-0036.

*(USE THIS EXAMPLE AS YOUR TEMPLATE)*

*Today's Date*

*Name of IRA Administrator*

*Address of IRA Administrator*

*CITY, STATE, ZIP*

*Dear Sir or Madam:*

*Please accept this letter as authorization to make a Qualified Charitable Distribution from my Individual Retirement Account # \_\_\_\_\_ .*

*Please issue a check made payable to **Honor Flight Columbus, Inc.** EIN# 26-4262700 a qualified exempt organization as described in Section 501(c)(3) of the Internal Revenue Code, in the amount of \$\_\_\_\_\_ .*

*This check should be sent to:*                      *Honor Flight Columbus, Inc.*  
*ATTN: Peter MacKenzie*  
*PO Box 12036*  
*Columbus, OH 43212-0036*

*Giving Designation/Purpose at Honor Flight Columbus:*

*General*     *In Memory / Honor of (circle one) Name \_\_\_\_\_*

*In your transmittal letter to Honor Flight Columbus, please mention my name and address as the donor of record in connection with this transfer. Also, I would appreciate receiving a copy of the transmittal letter.*

*If you have any questions, I may be reached at: (\_\_\_\_)\_\_\_\_-\_\_\_\_. Thank you for your prompt assistance with this transfer.*

*Sincerely, (signature of IRA owner)*

*cc: Peter MacKenzie*



## **Transfer Option #2: Request a Wire Transfer - IRA Qualified Charitable Distribution**

Please note your gift date is the date the funds are received in the Honor Flight Columbus account. Also, if Honor Flight Columbus does not receive proper notification of a gift, it will be placed in a holding account until identified. For accurate and timely gift administration purposes, please forward a copy of the letter (template provided below) to Peter MacKenzie, Executive Director, Honor Flight Columbus, Inc., PO Box 12036, Columbus, OH 43212-0036.

*(USE THIS EXAMPLE AS YOUR TEMPLATE)*

*Today's Date*

*Name of IRA Administrator*

*Address of IRA Administrator*

*CITY, STATE, ZIP*

*Dear Sir or Madam:*

*Please accept this letter as authorization to make a Qualified Charitable Distribution from my Individual Retirement Account # \_\_\_\_\_.*

*Please transmit a wire transfer payable to **Honor Flight Columbus, Inc.** EIN# 26-4262700 a qualified exempt organization as described in Section 501(c)(3) of the Internal Revenue Code, in the amount of \$\_\_\_\_\_.*

*Please use the following instructions:*

*The Huntington National Bank  
17 South High Street  
Columbus, OH 43216  
Wire Transfer Routing #: 044000024  
Honor Flight Columbus Inc. Account #: 01892618845*

*Giving Designation/Purpose at Honor Flight Columbus:*

*General*     *In Memory / Honor of (circle one) Name \_\_\_\_\_*

*In your transmittal letter to Honor Flight Columbus, please mention my name and address as the donor of record in connection with this transfer. Also, I would appreciate receiving a copy of the transmittal letter.*

*If you have any questions, I may be reached at: (\_\_\_\_)\_\_\_\_ - \_\_\_\_\_. Thank you for your prompt assistance with this transfer.*

*Sincerely, (signature of IRA owner)*

*cc: Peter MacKenzie*