

## Sample Letter of Instruction from Donor to IRA Provider

[Date]

[Name of IRA Provider]

[Address]

[City, State, Zip]

### Re: Request for Qualified Charitable Distribution from Individual Retirement Account

Dear Custodian or Trustee:

Please accept this letter as my instructions to make a qualified charitable distribution (a "charitable IRA rollover") of \$\_\_\_\_\_ to the Friends of Williamsburg Regional Library, a 501(c)(3) public charity that is qualified to receive charitable IRA rollovers under the provisions of the Protecting Americans from Tax Hikes Act of 2015 and Sec. 408(d)(8) of the Internal Revenue Code of 1986 as amended.

This rollover should be made from the \_\_\_\_\_  
[name on IRA account], account number \_\_\_\_\_.

I further represent as follows:

- (1) I am over 70 ½ years of age. My date of birth is: \_\_\_\_\_.
- (2) I will not receive any benefits from the Friends of Williamsburg Regional Library Foundation as a result of this rollover. This rollover is not directed to any non-qualified use of a charitable IRA rollover such as a private foundation, donor advised fund or charitable remainder trust.
- (3) I understand that a charitable IRA rollover is limited to no more than \$100,000 in total from my IRA or all of my IRAs for all charities combined.
- (4) I will not incur any federal income tax liability as a result of this rollover, therefore I elect out of withholding for this rollover.

In your transmittal to the Friends of Williamsburg Regional Library Foundation, please indicate my name and address as the donor of record in this transfer and copy me on the transmittal. It is my intention to have this transfer qualify for the tax year 202\_\_\_. Therefore it is imperative that this distribution be postmarked no later than December 31, 202\_\_\_.

Please send check to the following address:

Friends of Williamsburg Regional Library Foundation  
7770 Croaker Road  
Williamsburg, VA 23188

Thank you for your prompt attention to this matter. If you have any questions or concerns about this request, please contact me at [phone and email address].

Sincerely,

[Donor's name as listed on the IRA and Signature]