

**SAMPLE LETTER TO DIRECT A CHARITABLE I.R.A. ROLLOVER
TO AMERICAN INSTITUTE FOR ECONOMIC RESEARCH**

Date

Name of IRA Custodian
Address
City, State, Zip Code

**Re: Charitable IRA rollover under the Emergency Economic Stabilization Act of 2008,
restoring pertinent provisions of the Pension Protection Act of 2006**

Dear Custodian, Trustee or Plan Administrator:

I hereby direct you to make a direct charitable IRA rollover of \$_____ to the American Institute for Economic Research (AIER), a 501(c)(3) public charity that is qualified to receive charitable IRA rollovers under the provisions of the Emergency Economic Stabilization Act of 2008, restoring pertinent provisions of the Pension Protection Act of 2006.

This rollover should be made from the (*name on IRA account*), account number _____. It is my intent to make this charitable IRA rollover for tax year (*specify 2008 or 2009, or a specific sum for each*). I further represent as follows:

- I am over 70 1/2 years of age. My date of birth is: _____.
- I will not receive any benefits from AIER as a result of this rollover. This rollover is not directed to a charitable remainder trust, lead trust, gift annuity, pooled income fund or other non-qualified use, nor is it directed to a donor advised fund, supporting organization, family foundation, or other entity or purpose that is not qualified to receive a charitable IRA rollover under the Emergency Economic Stabilization Act.
- I understand that a charitable IRA rollover is available only for years 2008 and 2009 and is limited to no more than \$100,000 in total each year from my IRA or all of my IRAs combined (traditional or Roth).
- I will not incur any federal income tax liability as a result of this rollover therefore I elect out of withholding for this rollover. I will not accept any personal distribution of funds intended for this charitable IRA rollover.
- I understand that this charitable IRA rollover can count toward my required minimum IRA distribution(s) for the year of the gift.

Thank you for your prompt attention to this matter. Please contact me immediately with any questions or the reasons for any substantial delay in completing this rollover.

Sincerely,

Donor's name as listed on the IRA

This charitable IRA rollover to AIER should be delivered to:

American Institute for Economic Research

Director of Development

Box 1000

Great Barrington, MA 01230

Phone: (413) 528-1216