



WILLISTON
NORTHAMPTON SCHOOL

IRA QUALIFIED CHARITABLE DISTRIBUTION INSTRUCTIONS

Thank you for considering a charitable gift to the Williston Northampton School from your IRA account. Under federal tax law, a taxpayer age 70 ½ or older may make charitable distributions directly from his or her IRA to Williston without incurring taxable income (sometimes called a “rollover” gift). The gift must come directly from the taxpayer’s IRA administrator to the school 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 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 \$105,000. The taxpayer’s spouse can make an additional qualified charitable gift of up to \$105,000 from his or her IRA (assuming the spouse otherwise meets the requirements detailed above).

On the following pages, we provide form letters you may use to notify your IRA Administrator of your intention to make a qualified charitable distribution from your IRA to Williston. The transfer from your IRA Administrator may be made by check or wire transfer. 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 also encourage you to consult with your tax advisor when considering this type of gift.

Please contact Williston Northampton’s Advancement Office at 413-529-3300 or giving@williston.com at any time with any questions you may have or if you would like additional information.



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IRA Qualified Charitable Distribution by Check

(Please note that the date of your gift is the date of the postmark on the envelope from your IRA Administrator.)

For gift administration purposes, please forward a copy of the below letter of instruction to Eric Yates, Chief Advancement Officer (address below).

Date:

Address of IRA Administrator:

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 the Williston Northampton School (Tax ID 04-1975990) in the amount of \$ _____. This check should be sent to:

Eric Yates, *Chief Administrative Officer*
The Williston Northampton School
19 Payson Avenue
Easthampton, MA 01027

These funds are to be used for _____.

In your transmittal letter to the Williston Northampton School, 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: Eric Yates



WILLISTON
NORTHAMPTON SCHOOL

IRA Qualified Charitable Distribution by Wire Transfer

(Please note that your gift date is the date that the funds are received in Williston Northampton's account.) For gift administration purposes, please forward a copy of the below letter of instruction to Eric Yates, *Chief Advancement Office* (address on page 2).

Date

Address of IRA Administrator

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 in the amount of \$_____ to the Williston Northampton School (Tax ID 04-1975990). Please use the following instructions:

Farmington Bank
One Farm Glen Boulevard
Farmington, CT 06032
Phone: (877) 376-2265

Williston Northampton's Account Number at Farmington Bank: 850420614
ABA (American Banking Association) Number: 211170347

These funds are to be used for _____.
In your transmittal to the Williston Northampton School, please mention my name and address as the donor of record in connection with this transfer. Please send me confirmation of this transaction.

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: Eric Yates