

Let us help your clients gift their Required Minimum Distributions through the IRA Rollover



Established 1951

319 N. Third Street
Hamilton, OH 45011
513-863-1717 | hamiltonfoundation.org

The IRA Charitable Rollover is allows people age 70½ and older to make direct transfers totaling up to \$100,000 per year, per individual, to qualified charities, without having to count the transfers as income for federal income tax purposes.

Do you have clients that qualify for an IRA Charitable Rollover?

- Are they 70 ½ years or older with a traditional or Roth IRA?
- Do they want to use your minimum required distribution for charitable purposes?

What charities qualify for an IRA Charitable Rollover?

IRA charitable rollover gifts must be distributed **directly** to a tax-exempt organization classified as a 501(C)3 public charity such as the Hamilton Community Foundation. To ease the process, we offer the following fund options that qualify for your IRA gift.

TYPES OF FUNDS

Unrestricted Fund

IRA transfers to the Unrestricted Fund address a broad range of current and future needs. The Hamilton Community Foundation evaluates all aspects of quality of life in our community—arts and culture, economic development, education, civic beautification, social services—and awards strategic grants to select projects and programs.

Field of Interest Funds

Field of Interest Funds allow you to target gifts to causes you care about: arts, education, economic development, neighborhood revitalization and more. The Hamilton Community Foundation awards grants to community organizations and programs addressing your specific interest area.

Designated Fund

Designated Funds allow you to support the good work of a specific nonprofit organization—your church, a school, a senior center, library or any qualifying nonprofit charitable organization.

Scholarship Fund

Scholarship Funds allow you to support students seeking to improve themselves through higher education.

What does NOT qualify for an IRA Charitable Rollover

- Donor Advised Funds
- Private Foundations
- Charitable Gift Annuities, Charitable Remainder Trusts, etc.

To begin the process

We recommend that you contact the IRA Administrator and ask about their procedure to execute an IRA Charitable Rollover gift.

Contact Us

As you are talking with your clients about their year-end gifts, help them take advantage of this opportunity.

We are available to work with you and your client to create a charitable giving plan that connects the donor with the causes they care about.

Call us at the Foundation at 513-863-1717.