

## INTRODUCING THE CHARITABLE IRA ROLLOVER GIFT

October 3, 2008

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Dear Ducks Unlimited Supporter,

Rarely do I get the opportunity to share information about a “good” tax law. Today is one of those rare instances. Extensions in the federal tax law now make it possible for you to make a gift to Ducks Unlimited directly from your Individual Retirement Account (IRA) plan without incurring tax penalties. The Charitable IRA Rollover Gift is a tax-smart gift idea.

The Rollover Gift provides a creative and tax-savvy way to accomplish your financial goals and enhance the quality of your life while also making a conservation gift to Ducks Unlimited.

### HERE ARE A FEW HIGHLIGHTS OF THE CHARITABLE IRA ROLLOVER GIFT:

- **You may designate DU as the recipient of your minimum distribution amount or more up to \$100,000 in 2008 and 2009.**
- **Your spouse or other qualifying individual may also designate DU to receive up to \$100,000 before the end of 2008 and/or 2009.**
- **Under the extension of the current tax law, this opportunity will expire on December 31, 2009.**
- **Distributions from your IRA will not count in your current income, thereby giving you the advantages of a 100% charitable contribution without itemizing your deductions.**
- **Your gifts will provide Ducks Unlimited with critical assets to meet today’s conservation goals.**

I have shared many more of the plan’s details in the enclosed brochure. I hope you’ll take a moment to review it. Then, complete the enclosed card and return it to Ducks Unlimited for more information. Or, call me at 800-453-8257 or my direct line at 901-758-3763. You can also reach me by email at [jrich@ducks.org](mailto:jrich@ducks.org). Together we can discuss your questions about retirement plans that can benefit you and your loved ones as well as Ducks Unlimited.

Regards,



*Jon Rich*



## TRANSFER INSTRUCTIONS FOR AN IRA CHARITABLE ROLLOVER

### Sample Request from IRA Owner to IRA Custodian or Administrator for a Charitable Distribution from an IRA

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

Dear Sir or Madam:

This letter serves as my request to make a direct charitable distribution from my Individual Retirement Account # \_\_\_\_\_ (*account number*) as provided by Sec. 1201 of the Pension Protection Act of 2006 and Sec. 408 (d)(8) of the Internal Revenue Code of 1986 as amended.

Distributions can either be sent via wire transfer or by check. If distribution will be by wire transfer, include the following: Please wire funds in the amount of \$ \_\_\_\_\_ payable to Ducks Unlimited, Inc. as indicated below:

**Bank Name:** \_\_\_\_\_

**Bank Address:** \_\_\_\_\_

**ABA Routing Number:** \_\_\_\_\_

**Account Name:** Ducks Unlimited, Inc.

**Account Number:** \_\_\_\_\_

**Reference Name or Payment Details:** Donor's name and IRA rollover

My contact at Ducks Unlimited, Inc is Mr. Jonathan Rich, Director of Gift Planning who can be reached by calling 901-758-3763 or toll-free 800-453-8257 or by email at [jrich@ducks.org](mailto:jrich@ducks.org). If distribution is made by check, please mail to:

**Ducks Unlimited, Inc.**  
**Attn: Development Department—c/o Jon Rich**  
**One Waterfowl Way**  
**Memphis, TN 38120-2350**

In your transmittal to Ducks Unlimited, please record my name and address as the donor in connection with this transfer. Please also copy me on this transmittal. In the meantime, if you have any questions or need to contact me, I can be reached at \_\_\_\_\_ .

Thank you for your assistance in this matter.

Sincerely,



## TRANSFER INSTRUCTIONS FOR AN IRA CHARITABLE ROLLOVER

### Sample Letter from Donor Informing Ducks Unlimited of Forthcoming Charitable Distribution from IRA Trustee/Custodian/Administrator

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**Ducks Unlimited, Inc.**  
**Attn: Development Department**  
**One Waterfowl Way**  
**Memphis, TN 38120-2350**

Dear Mr. Rich:

It is my pleasure to inform you that I have requested a qualified charitable distribution from my Individual Retirement Account (IRA) to Ducks Unlimited, Inc. in the amount of \$\_\_\_\_\_ from my IRA trustee/custodian/administrator, \_\_\_\_\_ (*name of IRA trustee/custodian/administrator*).

It is my full intention to comply with the requirements of Sec. 1201 of the Pension Protection Act of 2006 and Sec. 408 (d)(8) of the Internal Revenue Code of 1986, as amended, in connection with this gift.

Upon your receipt of payment from my trustee/custodian/administrator, please send me a contemporaneous written acknowledgement that states the amount of my gift, that no goods or services were transferred to me by Ducks Unlimited, Inc. in consideration for this gift, and that my gift will not be placed in a donor advised fund or supporting organization.

If you have any questions or need to contact me, I can be reached at \_\_\_\_\_.

Sincerely,

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We would be happy to answer any questions you may have about this material. Please call our Gift Planning Department at (901) 758-3763 or toll-free at (800) 453-8257

