

The Key Qualifications Are:

- Only traditional IRAs are eligible for gifting.
- Donors must request a direct transfer of funds from their plan administrator to a qualified 501(c)(3) nonprofit.
- Gifts cannot be made to a private foundation or to a donor-advised fund.
- Gifts cannot be used to fund a charitable gift annuity or charitable remainder trust.
- IRA gifts will not be treated as taxable withdrawals.
- If you have not taken your Required Minimum Distribution (RMD), this transfer will count towards your RMD for any given year.
- Any individual may directly transfer up to \$100,000 to any 501(c)(3) nonprofit in a given calendar year.