Support Earthjustice’s work to preserve our natural heritage, protect our health, and promote a clean energy future with a qualified charitable distribution from your IRA. The IRA Charitable Rollover allows supporters aged 70½ years or older to make tax-free gifts directly from IRA accounts. Direct transfers of up to $100,000 per person, per year from traditional and Roth IRAs count toward minimum distribution requirements and do not generate federal taxable income.

**WHAT YOU NEED TO KNOW ABOUT IRA CHARITABLE ROLLOVER GIFTS:**

- You must be 70½ or older when you make your gift.
- Transfers must be made directly from a traditional IRA account by your plan provider to Earthjustice. Funds that are withdrawn from your IRA by you and then contributed do NOT qualify.
- To make a gift of assets in 401(k), 403(b) or SEP accounts, you would need to roll these assets over into an IRA and then make a direct transfer from that IRA to Earthjustice.
- You must direct your IRA manager to transfer funds directly to Earthjustice or other qualified charitable organizations. For your reference, Earthjustice’s Tax Identification number is 94-1730465. If you withdraw the funds yourself and make a contribution, your gift **will not qualify** for the tax exemption and the withdrawal must be reported as taxable income.
- Qualified charitable distributions to tax-exempt organization like Earthjustice will count toward your IRA’s minimum distribution requirement (MRD) but will not be included in your federal taxable income.
- These gifts will generate neither federal taxable income nor an income tax deduction, so you can take advantage of this opportunity even if you do not itemize deductions on your tax return. Keeping your taxable income lower may reduce the impact to certain tax credits and deductions, including Social Security and Medicare.
- Charities may not provide any benefit in exchange for this type of gift (for example, a dinner or tangible gift such as a book). Because tangible benefits would include income, this gift may not be made to establish a charitable gift annuity or other income-producing gift.
• You may give to qualifying charities all or part of your mandatory IRA withdrawals, up to a total of $100,000 per person, per year. In other words, $100,000 total may be given to any number of charitable organizations in a single calendar year.

• There is no minimum gift amount required by Earthjustice, though your IRA administrator may set a minimum transfer amount.

• Please note qualified charitable distributions from your IRA may be included in your income for state and local tax purposes and may not earn an offsetting charitable deduction, depending on state and local law. Your tax advisor will be able to give you specific information about your individual tax situation.

• If you do not wish to make a direct transfer, it is also possible to name Earthjustice as beneficiary of your retirement plan. We would be happy to send you information on how you can leave a gift to Earthjustice through your IRA or other estate plans.

• In order to process your gift we will need to know the exact amount of your gift and the name of your broker. Most IRA gifts arrive as checks with no identification. So in order to provide you with the substantiation you will need for your tax return. We would appreciate a phone call or copy of the transfer confirmation sent by you or your IRA custodian to the Planned Gifts Team at the address, email, or facsimile number below.

HOW TO MAKE AN IRA CHARITABLE ROLLOVER GIFT

• Contact your IRA custodian and request a direct transfer to:
  Earthjustice
  50 California Street, Suite 500
  San Francisco, CA 94111
  Our tax ID number is 94-1730465.

  • Do not withdraw the funds and make a contribution yourself, or you will have to report the withdrawal as taxable income.

  • Contact the Planned Gifts team at (800) 584-6460 or legacy@earthjustice.org with your name, the exact amount of your gift, and the name of your IRA custodian so we can provide you with substantiation for your tax return.

FOR FURTHER DETAILS OR FOR A SAMPLE TRANSFER LETTER, PLEASE CONTACT:

EARTHJUSTICE EVERGREEN COUNCIL

Elizabeth Hill
50 California Street, Suite 500 San Francisco, CA 94111

Email: legacy@earthjustice.org  
Web: earthjustice.org/legacy

Phone: (800) 584-6460
Fax: (415) 217-2040

Please note that we are not in a position to give formal tax advice, and we strongly advise you to have these gifts reviewed by your own qualified financial or tax advisors.