



**ANNUAL INDIVIDUAL RETIREMENT  
ACCOUNT APPLICATION FOR QUALIFIED  
CHARITABLE DISTRIBUTION (QCD)**

**This form must be received by Pension Fund no later than November 1<sup>st</sup> each year and must be renewed annually.**

Complete this Application for Qualified Charitable Distribution (QCD) from your required minimum distribution (RMD) if you are a Traditional or Inherited IRA owner, you are at least age 70 ½, and you want to make a QCD to a qualified charitable organization. A qualified charitable distribution must satisfy the following rules:

- The qualified charitable organization must be an organization exempt from tax under Code Section 501(c)(3) that is eligible to receive tax-deductible contributions.
- The entire distribution must be allowed as a charitable contribution, and you must receive the same type of acknowledgement you would need to claim a deduction for a charitable contribution.
- If your required minimum distribution is more than \$100,000, the maximum qualified charitable distribution that you can make is \$100,000.
- The qualified charitable distribution must be transferred directly to the charity; the funds may not be distributed to you so that you can then make a contribution. The transfer will indicate that the funds are a donation from you.

A QCD amount is excluded from your gross income, unlike other distributions from an IRA, and you cannot claim a charitable deduction for the contribution. A QCD will count toward satisfying your RMD. In accordance with IRS tax reporting regulations, PFCC will issue a 1099-R, indicating the amount of the distribution. Please make certain you consult with a tax professional on properly claiming the QCD on your 1040.

**- PLEASE TYPE OR PRINT CLEARLY -**

**I. IRA OWNER INFORMATION**

IRA Owner Name \_\_\_\_\_ Account No. \_\_\_\_\_  
(first) (middle) (last/family name)

Home Address \_\_\_\_\_ Member Ref. No. \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Country \_\_\_\_\_ Zip Code \_\_\_\_\_ - \_\_\_\_\_

Daytime Phone (\_\_\_\_) \_\_\_\_\_ E-Mail Address \_\_\_\_\_  
 Check here if this is a change to your e-mail address on file.

Social Security No./ITIN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Date of Birth \_\_\_\_/\_\_\_\_/\_\_\_\_

**II. AMOUNT OF DISTRIBUTION**

I elect for an amount of my IRA equal to the following to be distributed directly by Pension Fund to the qualified charitable organization identified below in a single lump sum (*check and complete one only*):

- \$ \_\_\_\_\_ or \_\_\_\_\_ % of my required minimum
- 100% of my Required Minimum Distribution (RMD)

Qualified Charitable Organization \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ - \_\_\_\_\_

Contact Name \_\_\_\_\_

Phone Number (\_\_\_\_) \_\_\_\_\_ E-Mail Address \_\_\_\_\_

Applicant Signature \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

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