



Complete this Application for Qualified Charitable Distribution if you are a Traditional or Roth IRA owner, you are at least age 70½, and you want to make a qualified charitable distribution 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 deduction, and you must receive the same type of acknowledgement you would need to claim a deduction for a charitable contribution.
- The distribution must otherwise be includible in gross income (e.g. for an IRA, it must consist of deductible contributions and for a Roth IRA, it must be the earnings on a non-qualified distribution), provided that this requirement will be treated as met to the extent that the distribution does not exceed the aggregate amount which would have been included in gross income if all amounts in all of your IRAs were distributed during the year and all such IRAs were treated as a single IRA. If your IRA includes both taxable and non-taxable amounts, the distribution is first considered to be paid out of otherwise taxable income.
- The maximum qualified charitable distribution that you can make is \$100,000.

A qualified charitable distribution will not be included in your gross income, and you cannot claim a charitable contribution deductible for the distribution. A qualified charitable distribution will count toward satisfying your required minimum distribution, if applicable.

**- PLEASE TYPE OR PRINT CLEARLY -**

**I. IRA OWNER INFORMATION**

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

*Check here if there has been a change to your contact information on file.*

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

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

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

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*):

- (*check one only*) \$ \_\_\_\_\_ or \_\_\_\_\_ % of my IRA
- \_\_\_\_\_ % of my required minimum distribution (RMD)
- 100% of my required minimum distribution (RMD)

This distribution will be made by check payable to the following qualified charitable organization and mailed to the following address:

Payee \_\_\_\_\_ Tax ID No. \_\_\_\_\_

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

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

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

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

**NOTE: Any portion of your requested distribution that is not otherwise taxable to you is not a qualified charitable distribution. If you itemize taxes, you may deduct such portion of the distribution as a charitable contribution on your tax return. The amount of your requested distribution that exceeds \$100,000 is not a qualified charitable distribution and will be taxable to you.**

### III. APPLICANT CERTIFICATION AND SIGNATURE

By signing this Application, I make the following certifications:

- I understand that Pension Fund will process my distribution request only if I am an IRA owner presently entitled to receive a distribution.
- I understand that if I want this distribution to count toward my required minimum distribution (RMD) for the year, ***Pension Fund must receive this Application by no later than November 15.*** I acknowledge that if Pension Fund has not received my Application by this date, Pension Fund may distribute to me any additional amount needed to satisfy the required minimum distribution (RMD) rules for the year.
- I certify that the qualified charitable organization is an organization exempt from tax under Code Section 501(c)(3) that is eligible to receive tax-deductible contributions.
- I certify that the information provided on this Application is accurate. I agree that I will timely notify Pension Fund of any changes to the information provided on this Application.
- I understand that the personal information provided on this Application will be used by Pension Fund to process my request and to provide services to me under the DCRA.
- I understand that I must submit a new Application for Qualified Charitable Distribution each year if I want to contribute my RMD for that year to a qualified charitable organization.

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

**Pension Fund of the Christian Church**

P.O. Box 6251, Indianapolis, Indiana 46206-6251

Toll Free Phone: 1.866.495.7322 • Phone: 317.634.4504 • Fax: 317.634.4071

E-mail: [pfcc1@pensionfund.org](mailto:pfcc1@pensionfund.org) • Website: [www.pensionfund.org](http://www.pensionfund.org)