JEWISH NATIONAL FUND

ACT NOW TO TAKE ADVANTAGE OF TAX-FREE IRA GIFTS...EXTENDED FOR 2013

Call 800.562.7526 today!

The American Taxpayer Relief Act of 2012 reinstated the extraordinary opportunity to make **tax-free rollover gifts from IRAs to charity**. By contributing an IRA Charitable Rollover Gift to Jewish National Fund, the IRS allows you to give up to $100,000 this calendar year from your individual IRA account. The benefit to you is the contribution may satisfy your entire required minimum distribution and is TAX-FREE. Even though the money is coming from your IRA it is excluded from your taxable income!

Before this law was enacted, IRA withdrawals were treated as taxable income. If a donor wanted to use their IRA for a contribution they would have to take the withdrawal, declare the income and then take the charitable contribution to offset the income from the IRA.

To make sure your gift will qualify for the **tax-free treatment** you must satisfy a few regulations:

- Must be 70 ½ years old or older.
- The transfer from your IRA must go directly from your IRA to Jewish National Fund.
- The gift cannot exceed $100,000 in 2013.
- Married couples can each donate $100,000 from their individual IRA accounts.
- The gift must be completed by December 31, 2013.
- The gift must be an outright gift.*

** Transfers of IRA gifts to donor advised funds, supporting organizations, charitable gift annuities, or charitable remainder trusts do not qualify. The gift is not eligible for an additional charitable income tax deduction.*

Other added incentives to do this:

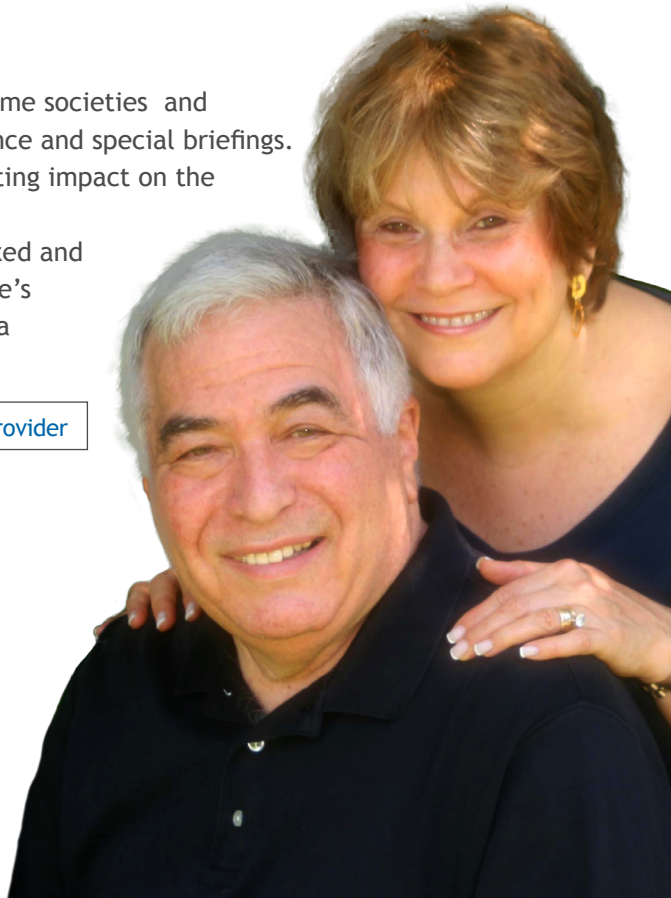
- This IRA gift can be applied to existing pledges.
- You may be eligible to become a member of one of JNF's prestigious lifetime societies and receive invitations to major donor events, JNF's Annual National Conference and special briefings.
- Your contribution, to an organization that is 112 years old, will have a lasting impact on the land of Israel and its people.
- Not having to declare the distributions keeps the IRA funds from being taxed and also avoids other unfavorable effects that could result from increasing one's adjusted gross income, such as the taxation of social security benefits or a reduction in personal exemptions and allowable itemized deductions.

Download Sample Qualified Charitable Distribution Letter to be used with your IRA Provider

Contact one of our JNF Planned Giving Specialists

800.562.7526 • plannedgiving@jnf.org

JNF.ORG/PLANNEDGIVING



JEWISH NATIONAL FUND™

Your Voice in Israel

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