



Consider a tax-free gift from your IRA to The J.F. Shea Therapeutic Riding Center

As part of the federal bailout package, the Emergency Economic Stabilization Act of 2008 extended an excellent charitable planning opportunity for donors who have an IRA and who are 70 ½ years of age or older.

The Act, also known as the “**IRA Charitable Rollover**” allows donors who are at least 70 ½ years of age or older and who have an IRA to make a tax-free gift of up to \$100,000 to The Shea Center and their favorite charities.

At 70 ½ years of age, owners of IRAs must begin taking taxable distributions from their plans. (Remember that IRAs were never intended to avoid taxes, only to defer them.) Rather than paying taxes on their required IRA distribution, some donors will find it advantageous to use their IRAs to make a charitable gift rather than making a gift from other assets.

The IRA Charitable Rollover allows donors who are 70 ½ years of age or older to may make a direct, tax-free transfer from their IRA to The Shea Center. The IRA rollover to charity may be up to \$100,000 in 2009.

Who?	Donors who are at least 70 ½ years of age or older and have an IRA.
What?	An owner of an IRA may instruct their IRA manager to distribute directly to The J.F. Shea Therapeutic Riding Center any amount up to \$100,000 without the distribution being included in taxable income. The distribution to The Shea Center will then count toward the IRA owner's mandatory withdrawal amount.
How?	<p>To qualify for an IRA charitable rollover, a donor must direct their IRA manager to transfer funds directly to:</p> <p>The J.F. Shea Therapeutic Riding Center (95-3351363) 26284 Oso Road San Juan Capistrano, CA 92675</p> <p>The donor must be at least 70½ years of age or older and the charity must be a tax-exempt organization to which deductible contributions can be made. Donor-advised funds and supporting organizations are not eligible.</p>
Deadline:	December 31, 2009. The transfer of your 2009 IRA distribution must be made directly by your plan administrator to The Shea Center before December 31, 2009. The IRA Charitable Rollover is currently scheduled to expire at the end of 2009 and may not be available in 2010.

For further information, please contact The Shea Center Development Office
(949) 240-8441 ext. 111 or cbobruk@sheacenter.org

*This information is intended to be general in nature.
Please consult with your own personal tax advisor for professional advice and further details.*

**Sample Request Letter
From IRA Owner to IRA Administrator to Request Charitable Distribution:**

TO: Name of IRA Administrator
FROM: Your Name (Name of IRA Owner)
RE: Request for Charitable Distribution from Individual Retirement Account

Please accept this letter as my request to make a direct charitable distribution of \$ _____ from my Individual Retirement Account (IRA) # _____ to the J.F. Shea Therapeutic Riding Center as provided by the Sec. 205 of The Emergency Economic Stabilization Act of 2008 and Sec. 408(d)(8) of the Internal Revenue Code of 1986, as amended.

Please issue a check in the amount of \$ _____ payable to the organization at address below:

**The J.F. Shea Therapeutic Riding Center
Tax ID: 95-3351363
26284 Oso Road
San Juan Capistrano, CA 92675**

**Attention: Cindy Bobruk, Director of Development
(949) 240-8441, ext. 111
cbobruk@sheacenter.org**

In your transmittal to the J.F. Shea Therapeutic Riding Center, please memorialize my name and address as the donor of record in connection with this transfer. Please copy me on your transmittal.

It is my intention to have this transfer qualify for exclusion during the 2009 tax year. Therefore, it is imperative this distribution be postmarked no later than December 31, 2009.

If you have any questions or need to contact me, I can be reached at _____ (your contact phone number)

Thank you for your assistance in this matter.

Sincerely,

(Plan Owner)

**Sample Letter from Donor Informing
The Shea Center of Forthcoming Qualified Charitable Distribution from IRA
Administrator**

J.F. Shea Therapeutic Riding Center (95-3351363)
26284 Oso Road
San Juan Capistrano, CA 92675
Attn: Cindy Bobruk, Director of Development

Dear Cindy:

It is my pleasure to inform you that I have requested a qualified charitable distribution from my Individual Retirement Account payable to the J.F. Shea Therapeutic Riding Center in the amount of \$_____ from my plan trustee/administrator _____
(name of your trustee/administrator).

It is my intent to comply with the requirements of Sec. 205 of The Emergency Economic Stabilization Act of 2008 and Sec. 408(d)(8) of the Internal Revenue Code of 1986, as amended, in connection with this gift.

Accordingly, upon your receipt of payment from my trustee/administrator, please send me a contemporaneous written acknowledgement that states the amount of my gift, that no goods or services were transferred to me by your organization in consideration for this gift, and that my gift will not be placed in a donor advised fund or supporting organization.

If you have any questions or need to contact me, I can be reached at _____ (telephone).

Sincerely,

(Name and Signature of Donor)