



QUALIFIED CHARITABLE DISTRIBUTIONS MUST BE MADE BY DECEMBER 31ST EACH YEAR

GOLDSTAR ACCOUNT OWNER

Name: _____ Account Number: _____

CHARITABLE DISTRIBUTION REQUIREMENTS (To be a qualified charitable distribution, the following statements must be true.)

- ☐ I will have attained age 70½ or older as of the date of this distribution.
- ☐ The distribution meets the deductibility requirements under Internal Revenue Code Section (IRC Sec.) 170 and I certify that I will not receive any additional benefit from the receiving organization in return for this charitable donation.
- ☐ This distribution consists entirely of pretax assets from the IRA.
- ☐ The amount of the charitable distribution from this IRA, when combined with all other qualified charitable distributions I will be taking in the current year, will be less than or equal to the allowable limit (generally \$108,000, subject to possible cost-of-living adjustments, potentially reduced by deductible contributions made for a year in which I was age 70½ or older).
- ☐ The receiving organization is a church, educational organization, medical organization, private foundation, or other charitable organization listed under IRC Sec. 170(b)(1)(A).

If this is a qualified charitable distribution to a split-interest entity (i.e., charitable gift annuity, charitable remainder unitrust, or charitable remainder annuity trust), the following statements must also be true.

- ☐ I have not previously made a distribution to a split-interest entity.
- ☐ The distribution to the split-interest entity does not exceed \$54,000 (subject to possible cost-of-living adjustments).
- ☐ No person holds an income interest in the split-interest entity other than the individual for whose benefit the account is maintained, the spouse of the individual, or both.
- ☐ The income interest in the split-interest entity is nonassignable.

PAYMENT INSTRUCTIONS (Make the check payable to the following organization)

Name of Charity _____ Federal ID Number _____
(REQUIRED)
Address _____
City: _____ State: _____ Zip: _____ Daytime Phone: _____

Amount to be withdrawn from cash account: \$ _____

Distribute in-kind the follow asset(s) if applicable: Asset Name: _____ # shares / \$ amount _____
(asset re-registration fees may apply) Asset Name: _____ # shares / \$ amount _____

I certify:

- I am the proper party to direct payments(s) from this IRA and that all information provided by me is true and accurate.
- I have read and understand the distribution conditions on this form and I have met the requirements for making a qualified charitable distribution from my IRA.
- It is my intent to make a qualified charitable distribution from my IRA in cash and/or property under Internal Revenue Code Section 408(d)(8).
- All information provided by me is true and correct and may be relied upon by GoldStar Trust Company.
- I assume full responsibility for this transaction and will not hold GoldStar Trust Company liable for any adverse consequences that may result.
- I expressly assume the responsibility for any adverse tax consequences which may arise from this withdrawal and I agree that GoldStar Trust Company shall in no way be held responsible.

X _____
Signature of Account Holder Date (mm/dd/yyyy)



RE: IRA CHARITABLE DISTRIBUTION REQUESTS

Dear IRA Holder:

The IRA Charitable Distribution Request form is to be used by IRA holders who have attained age 70-1/2 or older as of the date of the distribution. Distributions made from an IRA using this form will be made payable and sent directly to the qualified charitable organization via check.

Qualified charitable organizations generally include churches, educational institutions, medical organizations, private foundation or other charitable organizations listed under Internal Revenue Code Section 170(b)(1)(A). For more information on qualified charitable organizations, see IRS Publication 526, Charitable Contributions.

REQUIREMENT:

Draft and submit a letter of instruction to the qualified charitable organization of your choice asking for a receipt of your contribution to be sent directly to your address. Your contribution check, along with your letter of instruction, will be sent directly to the organization.

The reporting of this distribution, at least for now, has not been modified by the IRS and reporting will not differ from any other distributions you may take from your IRA. The individual IRA holder will need to properly report the charitable distribution on his/her taxes. GoldStar Trust Company is not an accounting firm and cannot give tax advice. However, GoldStar Trust Company strongly recommends that you consult a qualified tax advisor or Certified Public Accountant to help you file your tax return correctly.

Please call our Investor Services Department at (800) 486-6888 if you have any questions regarding this matter.

Sincerely,

GoldStar Trust Company