



EVANGELICAL LUTHERAN CHURCH IN AMERICA  
FOUNDATION OF THE ELCA

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CHARITABLE GIVING OPPORTUNITY FOR 2007

The Pension Protection Act of 2006 may provide you with an opportunity to support your favorite ministry by making a gift from your IRA.

Individuals 70½ years old or older may make a qualified charitable distribution outright to charity, in an amount up to \$100,000, directly from an IRA. The IRA Charitable Rollover is a giving opportunity that is available only through the end of 2007.

The distribution to charity will be excluded from the donor's taxable income for Federal income tax purposes. The IRA Charitable Rollover may be used by the IRA owner to satisfy a portion or all of the donor's annual minimum distribution requirements.

You may take advantage of this new opportunity:

- if you are age 70½ or older
- for gifts up to \$100,000 each year
- if you make the gift on or before December 31, 2007
- if you transfer funds directly from an IRA or Rollover IRA

Please note that a distribution from an IRA to benefit one or more ministries of the ELCA must be an outright gift distributed directly from the IRA trustee or administrator. Therefore, life income gifts such as charitable gift annuities or charitable remainder trusts are not eligible to be funded by an IRA distribution; nor are distributions to donor advised funds. Distributions from retirement accounts other than IRAs are also not eligible.

For more information, contact Barbara Carl, ELCA Foundation Regional Gift Planner, at 724-438-7741, or call the ELCA Foundation office at 1-800-638-3522, ext. 2970.

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For help in developing greater understanding of the importance of an estate plan in life-long stewardship, please contact Barbara Carl at 724-438-7741, or the ELCA Foundation at 800-638-3522 ext. 2970.

*Remember the church in your will.*