

Subject: Request for charitable distribution from Individual Retirement Account

To whom it may concern:

Please accept this letter as my authorization and request to make a direct charitable distribution from my Individual Retirement Account Number \_\_\_\_\_ to the Sigma Sigma Sigma Foundation, as provided by the Emergency Economic Stabilization Act of 2008 and Section 408(d)(8) of the Internal Revenue Code of 1986, as amended (“Code”).

Please issue a check in the amount of \$\_\_\_\_\_, payable to the Sigma Sigma Sigma Foundation, and mail the check to:

Sigma Sigma Sigma Foundation  
225 N. Muhlenberg St.  
Woodstock, VA 22664

Please advise the Sigma Sigma Sigma Foundation of my name and address as the donor of record in connection with this transfer. Note that the Sigma Sigma Sigma Foundation is a tax-exempt educational corporation, and is eligible to receive charitable gifts that may be claimed as deductible by donors under sections 170(b)(1)(A)(vi) and 501(c)(3) of the code. The Foundation’s federal employer identification number is 52-1370798. Further, please provide a copy of your transmittal letter to me.

It is my intention that this transfer is to be completed during the 2008 tax year. Therefore, please ensure absolutely that the envelope with the check is send by regular United States mail and postmarked no later than December 31, 2008. If you have questions or need to contact me, please call me at \_\_\_\_\_.

Thank you for your assistance.

Sincerely,

\_\_\_\_\_  
Signature of owner

Date: \_\_\_\_\_, 2008

\_\_\_\_\_  
Print name of owner

Address of record:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
City State ZIP

**INSTRUCTIONS TO THE SIGMA SIGMA SIGMA FOUNDATION DONOR FOR  
MAKING THE GIFT AND COMPLETING THE FORM:**

- Fill in the name and address of your IRA account administrator at the top,
- Add your IRA account number, name, address and telephone number in the blanks indicated, as well as the dollar amount you want to contribute to the Sigma Sigma Sigma Foundation.
- Sign form and send it to your account administrator;
- Send a copy of the completed form to our office, Sigma Sigma Sigma Foundation, 225 N. Muhlenberg St., Woodstock, VA 22664. You may also fax it to 540-301-0350.

As the law is written, you should be able to take advantage of the IRA transfer provision if all of the following apply:

1. you are at least 70½ years old when you make the gift,
2. The gift is paid directly from the IRA account to the Sigma Sigma Sigma Foundation,
3. The gift is mailed or transferred directly to the Sigma Sigma Sigma Foundation instead of you,
4. The total transfer to the Sigma Sigma Sigma Foundation and all other charities under this plan is no more than \$100,000 in 2008 or 2009, and
5. Your gift is completed between January 1, 2008, and December 31, 2009, inclusive.

**It is very important that you stay in contact with your plan administrator throughout the process to ensure you are not improperly given a distribution which is taxable to you.**

State income tax laws differ, and it is currently unclear how states that impose income taxes will treat IRA charitable distributions. *You should seek your own professional counsel on these questions, as with all legal and tax matters, since the Sigma Sigma Sigma Foundation cannot act as your advisor. We are excited by the opportunities provided by this new law; however, since we are prohibited from serving as your advisor, this message and accompanying materials should not be treated as tax or legal advice.*