

## Special Tax-Favored IRA Gifts

Known as the "IRA charitable rollover," this gift option is available for transfers made from your IRA:

### Here's How It Works:

- You must be 70½ or older at the time of distribution.
- You may distribute any amount up to \$100,000 in a calendar year to charity, as long it is completed by December 31<sup>st</sup> of the year in which you intend to make the charitable distribution.
- Your IRA administrator must make the distribution directly to the charity, or you may write a check payable to the charity from your IRA checkbook. For a sample letter of instruction to your IRA administrator requesting a distribution to College of Marin, please contact the Office of Advancement. If you make a gift to College of Marin from your IRA, please include written instructions on how you would like to designate your gift by making a note on your IRA check. You can also call 415 485-9528 with your gift designation or to find out more about the programs at College of Marin that can benefit from your contribution.

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### For More Information

To discuss in detail a gift to benefit students of College of Marin, contact Dr. Linda Frank, Executive Director of Development, (415) 485-9528 or [lfrank@marin.edu](mailto:lfrank@marin.edu) for a confidential appointment.

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The Internal Revenue has determined that the Marin Community College District (MCCD) is a tax-exempt organization under Section 501(c) (3) of the Internal Revenue Code. The MCCD, also known as College of Marin, has two campuses in Kentfield and Novato, California. All gifts or bequests to benefit the College of Marin should be designated with the Marin Community College District as the beneficiary. Gifts to the MCCD are tax deductible. The District Federal Tax ID is 68-0194359.