



Dear NTU Alumni and Friends,

Your generosity would allow National Taiwan University (NTU) to address the world's most complex higher education issues through research, innovation, and ingenuity. **Thank you for being a valued partner.**

Because you care about your alma mater, I want to share with you about a tax-smart giving opportunity to support NTU through a direct transfer from your IRA, known as an IRA charitable rollover and also sometimes referred to as a qualified charitable distribution.

#### How it Works

- You must be 70½ or older at the time of your gift.
- You may transfer any amount up to \$100,000 per year.
- Beginning the year you turn 72, you can use your gift to satisfy all or part of your required minimum distribution.

#### Your Benefits

- Your gift will be put to use today, allowing you to see the difference you're making.
- You pay no income taxes on the gift. The transfer doesn't generate taxable income or a tax deduction, so you benefit even if you do not itemize your tax deductions.

**Note:** If you're not 70½ yet.

- Once you turn 59½, you may begin taking money out of your IRA without penalty. You'll pay income tax on the amount you withdraw, but if you itemize your tax deductions, you are eligible to take a charitable income tax deduction for the full value of the gift.

**National Taiwan University Academic Development Foundation (NTUADF) must receive your gift by December 31 for your donation to qualify as a transfer for this calendar year.** If you have check-writing privileges on your IRA, please make sure to **postmark and mail your check by December 31 through the United States Postal Service, not private delivery services**, for you to claim tax deductions in the same year.

If you have any questions about making an IRA charitable rollover gift, please contact NTUADF at [ntuadf@gmail.com](mailto:ntuadf@gmail.com) or 630-569-3701. You may also visit [www.ntuadf.org](http://www.ntuadf.org) for more information.

**With gratitude,**

National Taiwan University Academic Development Foundation (NTUADF)