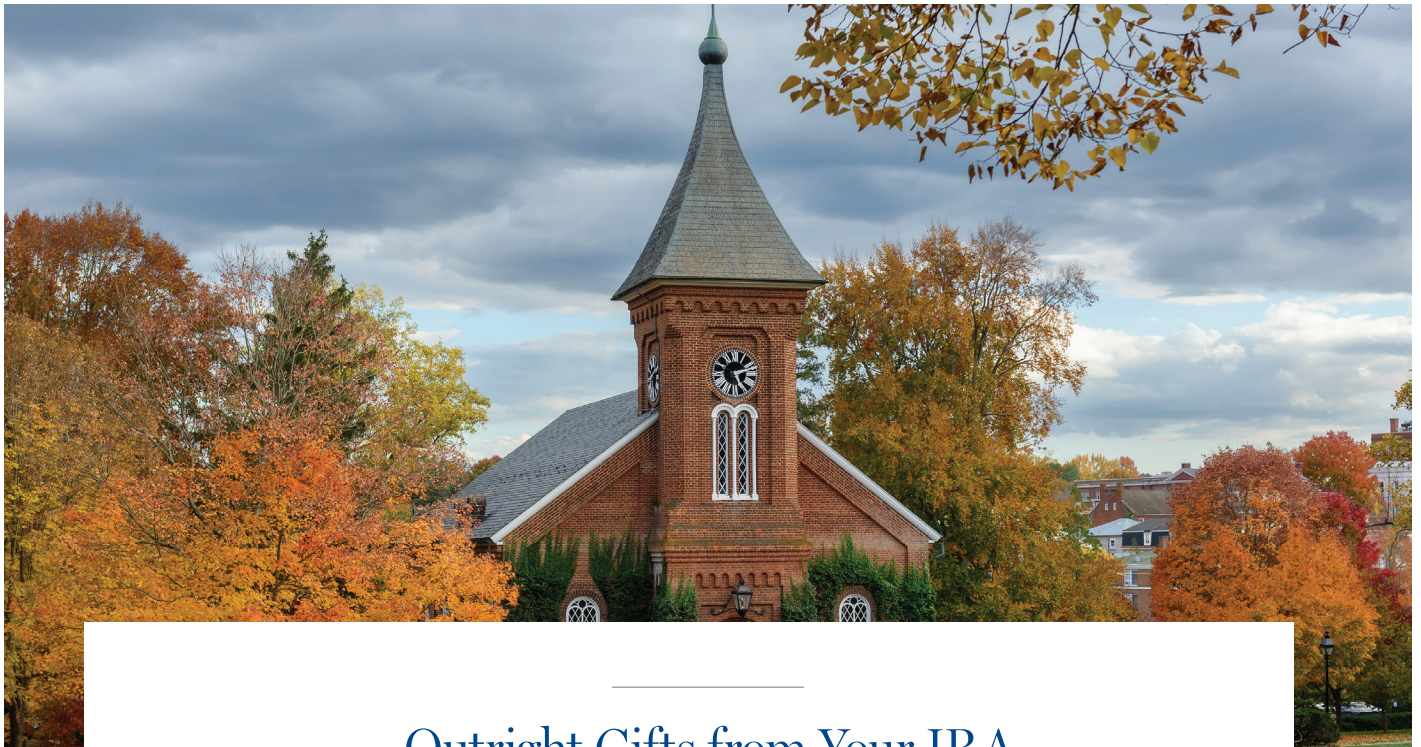




Outright Gifts from Your IRA

MAKE A TAX-SMART GIFT FROM YOUR IRA

A Qualified Charitable Distribution (QCD) sometimes called an IRA Charitable Rollover — allows you to make a tax-smart gift directly from your IRA to Washington and Lee University. If you are eligible, your gift can help satisfy your Required Minimum Distribution (RMD) while supporting the programs and people that matter most to you.

HOW DO I QUALIFY?

The Qualified Charitable Distribution (QCD) offers multiple benefits for making gifts from your IRA.

- You must be 70½ years or older at the time of the gift.
- Gifts must go directly from your IRA custodian to Washington and Lee University.
- For 2026, total QCD gifts cannot exceed \$111,000 per donor.

HOW CAN I MAKE AN IRA CHARITABLE ROLLOVER?

Contact your IRA administrator to request a Qualified Charitable Distribution from your IRA to W&L.

BENEFITS OF QUALIFIED CHARITABLE DISTRIBUTIONS

- If you don't itemize your income tax deductions, a QCD offers all of the benefits of an itemized income tax charitable deduction.
- If you are age 73 or older and must take a Required Minimum Distribution RMD, a QCD gift can satisfy your RMD without increasing your income taxes.
- You may direct your gift to a program or area of your choice.
- It is a wonderful way to create an immediate impact on Washington and Lee University.

LEARN MORE

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