

Mutual Fund Qualified Charitable Distribution—IRA

✓ **Use this form to:**

- Make a one-time tax-reportable qualified charitable distribution (QCD) from a Traditional, Rollover, Roth, Inherited, SEP (inactive plans only), or SIMPLE (inactive plans only) IRA.

- This stamp indicates that a notary is required.
- This paper clip indicates that you may need to attach documentation.

Mail to:

T. Rowe Price
P.O. Box 17302
Baltimore, MD 21297-1302

Express delivery only:

T. Rowe Price Mail Code 17302
4515 Painters Mill Road
Owings Mills, MD 21117-4903

Helpful Facts

A QCD is a distribution from your IRA that may be nontaxable if the following conditions are met:

- You must be age 70½ or older on the date of the distribution.
- The distribution payment must be made directly to a qualified charity. A qualified charity is an organization described in Internal Revenue Code (IRC) Section 170(b)(1)(A), generally a public charity that is eligible to receive tax-deductible contributions. The following charities are excluded: private foundations, donor-advised funds, and charitable supporting organizations.
- The distribution would otherwise be deductible as a charitable contribution under IRC Section 170.
- The maximum annual exclusion from income per individual is \$100,000.
- The distribution must be from an IRA. QCDs are not permitted from employer-sponsored retirement plans, including active SEP-IRA or SIMPLE IRA plans. An “active” SEP-IRA or SIMPLE IRA is one in which an employer contribution or salary reduction contribution is made for the plan year ending with or within the participant’s tax year in which the QCD would be made.

- The amount of the QCD is limited to the amount that would normally be subject to taxation.

A QCD will count toward satisfying any required minimum distribution (“RMD”). Note: If you have a systematic withdrawal plan established and you would like to reduce any remaining payments by the distribution amount requested on this form, you must call at least seven days in advance of your next distribution date.

Each check will be made payable to the qualified charity and list your name as donor. Since you must receive acknowledgment of your contribution, you should follow up with the charity directly for a receipt of your donation.

A Form 1099-R will be issued to you and the IRS for this distribution from your IRA. For a non-Inherited IRA, a distribution code of “7,” a normal distribution, is used. For an Inherited IRA, a distribution code of “4,” a death distribution, is used.

You cannot claim a charitable contribution deduction for any QCD not included in your income.

It is your responsibility to ensure that your IRA distribution complies with IRC Section 408(d)(8). For more detailed information about QCDs, please consult a tax advisor or accountant for advice.

1 Owner Information

Complete a separate form per IRA type.

- Check IRA Type:** Traditional Roth Rollover
 Roth Rollover Inherited Roth Inherited
 SEP-IRA SIMPLE IRA

Check if IRA assets are held in a brokerage account:

- Brokerage. It is your responsibility to ensure that sufficient funds are available in your sweep account to cover the amount of the requested distribution.

Name	Social Security Number (SSN)
Phone	Date of Birth (mm/dd/yyyy)

2 Distribution Information

2A Amount

For each fund and account number listed, provide the amount to be distributed. For SEP or SIMPLE IRAs, if only a plan ID is provided, distribution is made from all funds pro rata.

Fund Name	Account Number/Plan ID	Amount
		\$
		\$
		\$
		\$

- For more funds, check this box and attach a [separate page](#).

NOTE: Dollar balances may fluctuate daily with the market. If the dollar amount is close to the total balance, provide percent or share amount instead.

2B Receiving Organization

A check(s) will be made payable to the qualifying charity(ies) and mailed directly to the charity address(es). If an address is not provided, the check will be mailed to your address of record. Failure to provide the total check amount for each receiving organization will result in equal allocation among the listed organizations.

Qualified Charity Name		
Attention	Total Check Amount	
Address		
City	State	ZIP Code

Qualified Charity Name		
Attention	Total Check Amount	
Address		
City	State	ZIP Code

- To list more receiving organizations, check this box and attach a [separate page](#).




3 Signatures

I direct T. Rowe Price to make the distribution in the manner I have indicated. I certify the following:

- I am responsible for determining if my distribution request satisfies the requirements under Internal Revenue Code Section 408(d)(8).
- I agree to indemnify and hold harmless T. Rowe Price and its affiliates from and against any and all claims or causes of action, or any losses and liabilities, incurred as a result of my instructions on this form.
- I elect no income tax withholding.
- I am a U.S. person (including a resident alien).

3A Account Owner

Sign Below


 You must obtain a notary if sending the check directly to the qualified charity address(es) AND your TOTAL distribution amount is greater than \$10,000.

Signature and Date Required

Owner or Beneficiary

Date (mm/dd/yyyy)

 X

3B Notary 

Sworn to and subscribed before me, this _____ day of _____, _____. In witness hereof, I hereunto set my hand and official seal.

Notary Public

Notary Stamp—Applies to Account Owner(s)
Signature Above

My Commission Expires

