



The CART Fund  
P.O. Box 1916  
Sumter, SC 29151

[www.cartfund.org](http://www.cartfund.org)

## Procedures for Charitable Gifting from your IRA to CART Using a Qualified Charitable Distribution (QCD)

1. You must be at least 70 and a half years old to make a Qualified Charitable Distribution from your IRA
2. Call or write, using the template provided, the broker that holds your IRA and let them know that you would like to do a QCD (Qualified Charitable Distribution) to the CART fund. They will have paperwork for you to sign.
3. Give them the name and address of CART:  
The Cart Fund  
PO Box 1916  
Sumter, SC 29151
4. The check will be cut directly by your broker to the CART Fund and mailed to the address you have provided them for CART.
5. This will come out of your IRA as a NORMAL DISTRIBUTION and will show as taxable on your 1099-R. **However:**
  - a. You will you receive a letter from CART confirming that your gift is a Qualified Charitable Distribution (QCD)
  - b. You will need to include the letter from CART with your tax information. You must inform your CPA or Tax preparer of your gift to CART so that he/she can input the gift on your taxes as a QCD so that it will not be taxable to you as income.
6. If you wish, you may inform the CART fund of your Charitable Distribution from your IRA using the sample letter provided.