

Use Your IRA to Make a Tax-Free Gift to Fresh Start Surgical Gifts

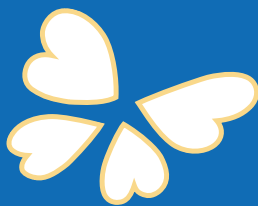
An Easy Way to Help a Child in Need—Tax-Free

If you are 70½ or older, instead of taking your full required withdrawal this year, you can instruct your IRA administrator to transfer a gift directly to Fresh Start Surgical Gifts.

This simple act can:

- Reduce your taxable income, even if you don't itemize
- Count toward your Required Minimum Distribution (RMD)
- Allow you to give up to \$100,000 per year tax-free

Your IRA gift will help fund life-changing reconstructive surgeries and medical care for children—at no cost to their families.



Making an IRA Rollover Gift Is Easier Than Ever

- Contact your IRA administrator to begin. Many now offer simple forms and online tools to help you make a charitable rollover gift. (Ask us for a sample letter if needed.)
- You can direct a tax-free transfer of up to \$100,000 this year from your IRA to Fresh Start Surgical Gifts.
- Since the amount is not reported as income, you will not receive an income tax deduction—but you also avoid paying income tax on the amount transferred.
- IRS regulations prohibit receiving any goods or services in exchange for an IRA charitable rollover gift.

Your support helps provide free, life-changing medical care to children in need—and now it's never been easier to make an impact.

Sample Request from Donor to IRA Administrator for Charitable Distribution

[Date]

[IRA Administrator]

[Address]

RE: Request for Charitable Distribution from IRA

Dear Sir or Madam:

Please accept this letter as my request to make a direct charitable distribution from my Individual Retirement Account [#_____] as provided in The Protecting Americans from Tax Hikes Act of 2015 and Section 408(d)(8) of the Internal Revenue Code of 1986, as amended.

Please issue a check in the amount of [\$_____] payable to Fresh Start Surgical Gifts and mail it to:

Fresh Start Surgical Gifts
2011 Palomar Airport Road, Suite 206
Carlsbad, CA 92011

Fresh Start Surgical Gifts' tax identification number is 33-0460177 .

In your transmittal to Fresh Start Surgical Gifts, please include my name and address as the donor of record in connection with this transfer.

It is my intention that this gift be treated as a qualified charitable distribution (QCD) and that it be used to satisfy, in whole or in part, my Required Minimum Distribution (RMD) for [year], if applicable.

If you have any questions, I can be reached at [phone number].

Thank you for your assistance in this matter.

Sincerely,

[Your Name and Address]