



# 美國臺大學術發展基金會

## NATIONAL TAIWAN UNIVERSITY ACADEMIC DEVELOPMENT FOUNDATION

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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 donor.**

Because you care about your alma mater, I want to share with you a tax-efficient giving opportunity to support NTU. You can make qualified charitable distributions (QCD) directly from your IRA custodian to National Taiwan University Academic Development Foundation (NTUADF), a qualified 501(c)(3) charity, with Federal Employer Identification Number (FEIN) 36-4221899.

### How it Works

- You must be 70½ or older at the time of your contribution.
- You may contribute any amount up to \$100,000 per year per donor.
- If you are 72 after 12/31/2019, you can use your contribution to satisfy all or part of your required minimum distribution.

### Your Benefits

- We will put your contribution to good use according to your wish, and you will see the impact you are making immediately.
- The QCD is not taxable to you as income. At the same time, you cannot take QCD deduction whether you itemize your deductions or not.

**Note:** If you have not reached 70½ at the time of contribution-

- Once you turn 59½, you may begin taking money out of your IRA without penalty. You have to report income on the amount you withdraw, but you can take a charitable contribution deduction for the same amount you report as income.

Please note that we are not in a position to give you tax advice. We strongly recommend that you consult with your tax advisors about the tax impact of making QCD to NTUADF.

If you have any questions, please do not hesitate to 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)