**<<Church Name>>**

**<<Church Address>>**

**<<Date>>**

**<<Donor Name>>**

**<<Donor Address>>**

Dear **<<Donor>>,**

Thank you for your gift in the amount of **$<<Gift Amount>>** from your Individual Retirement Account. We are writing to acknowledge that the **<<Church Name>>** received your gift directly from **<<IRA Trustee>>** on **<<Date Received>>** and that it is your intention for all of your gift to be eligible as a qualified charitable distribution from your IRA under section 408(d)(8) of the Internal Revenue Code.

In that connection, we warrant to you that the **<<Church Name>>** is qualified under section 170(b)(1)(A) of the Internal Revenue Code and that your gift was not transferred to either a donor advised fund or a supporting organization as described in section 509(a)(3).

We further warrant that no goods or services of any value were or will be transferred to you in connection with this gift.

Please retain this letter with your important tax documents and provide a copy to your tax preparer.

Thank you for your generous contribution to the **<<Church Name>>.**

Sincerely,

**<<Authorized Church Administrator or Officer>>**