



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

April 19, 2013

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UIL: 408.06-00

Dear _____ :

We received a copy of your February 14, 2013 letter to the Chief of Staff of the Joint Committee on Taxation regarding the rules that apply to qualified charitable distributions (QCDs) from individual retirement accounts (IRAs) under the Internal Revenue Code and your concerns involving how those rules have applied in your situation. Your letter was forwarded to our office by the Office of the Commissioner of Internal Revenue, whom you copied on the letter.

Thank you for your thoughtful comments regarding QCDs, including your perspective that requiring direct payment from the IRA custodian to the charitable organization is cumbersome where charitable giving is made on a frequent (i.e., weekly) basis. Your letter provides helpful insight into the QCD process.

If you would like to read a discussion of the QCD rules (including a general discussion of IRA tax rules), we direct your attention to IRS Publication 590, which can be obtained by calling 1-800-TAX-FORM (1-800-829-3676) or by accessing the following Web address: <http://www.irs.gov/publications/p590/ch01.html>.

Finally, we have forwarded a copy of your correspondence to our colleagues at the Department of the Treasury for their consideration, for example, in assessing the workability of current QCD provisions.

Please do not hesitate to contact the undersigned at () if you would like to discuss this issue further.

Sincerely,

Lauson C. Green
Branch Chief, Qualified Plans Branch 1
CC:TEGE:EB