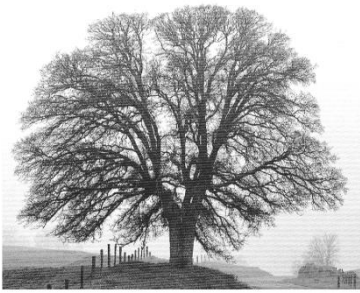


SIERRA • FOOTHILL



• CONSERVANCY •

SIERRA FOOTHILL CONSERVANCY

Saving natural lands now and forever

For 2017 Calendar Year

Thank you for your consideration of an IRA disbursement to our Organization. Below is some relevant information for you to directly transfer funds to Sierra Foothill Conservancy.

Sierra Foothill Conservancy
PO Box 691
Mariposa CA 95338
209-742-5556

Please contact SFC directly for information on ACH or Direct Deposits

Sierra Foothill Conservancy is tremendously grateful for your donation. Please be advised that SFC is not able to give financial or legal advice and encourages each donor to consult with a professional tax accountant or attorney in regards to their particular circumstances as to the specific benefits of each donation.

Per IRS guidelines an IRA owner, age 70½ or over, can directly transfer, tax-free, up to \$100,000 per year to an eligible charity. This option, first available in 2006, can be used for distributions from IRAs, regardless of whether the owners itemize their deductions. Distributions from employer-sponsored retirement plans, including SIMPLE IRA plans and simplified employee pension (SEP) plans, are not eligible.

To qualify, the funds must be transferred directly by the IRA trustee to the eligible charity. Distributed amounts may be excluded from the IRA owner's income – resulting in lower taxable income for the IRA owner. However, if the IRA owner excludes the distribution from income, no deduction, such as a charitable contribution deduction on Schedule A, may be taken for the distributed amount.

Sincerely,

Mary Kate McKenna
Operations Director
Sierra Foothill Conservancy

Prather Office
P.O. Box 5295067
Prather, CA 93651
(559) 855-3473

Mariposa Office
P.O. Box 691
Mariposa, CA 95338
(209) 742-5556

www.sierrafoothill.org