

IRA Rollover Gifts:

Special Opportunity Ends

12/31/07

TRANSFER AN IRA GIFT DIRECTLY TO FULLER—WITH NO TAX ON THE WITHDRAWAL!

Since late 2006, many retirees have taken advantage of new legislation that permits rollover gifts to qualified charities from individual retirement accounts (IRAs). If you are over age 70½, you can rollover any amount up to \$100,000 in 2007 directly to charity without paying Federal income tax on the distribution. The gift qualifies for your IRA required minimum distribution and could substantially lower your taxes.

Consider these compelling reasons for making an IRA rollover gift this year:

A Simple, Easy Gift: If your IRA has grown substantially over the years, you may have more income than you need. The IRA rollover gift is a simple and easy way to make a gift to Fuller without increasing your taxable income. Simply contact your IRA custodian and request that an amount be transferred directly to The Fuller Foundation.

Give Beyond the Federal Limit: Perhaps you have already made cash gifts to charity this year up to the Federal limit of 50% of adjusted gross income. If you have the desire and capacity to give even more this year, an IRA rollover gift allows you to transfer additional funds from your IRA without exceeding Federal limits. You can give more without paying any more in tax!

Make a Major Gift: Your IRA may be the largest asset in your estate, and you may not need the full amount of your required distribution. And perhaps you've wanted to make a major gift to Fuller's Leading Change campaign. By making an IRA rollover gift of up to \$100,000, you can realize a charitable dream through Fuller and reduce your taxable income!

Protect Assets for Your Heirs: Retirement plan accounts are one of the most highly taxed assets that a person can leave their heirs—sometimes taxed as much as 70 percent. Many donors prefer to leverage retirement assets for their charitable giving and pass other, more tax-efficient assets to loved ones.

REMEMBER: YOUR GIFT MUST BE MADE BEFORE DECEMBER 31, 2007 TO QUALIFY FOR THIS SPECIAL OPPORTUNITY!

To learn more about estate and charitable gift planning in general, or IRA rollover gifts in particular, please contact:



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