OFFICE OF THE CHIEF COUNSEL

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

February 18, 2015

CC:TEGE:EB:QP4:
CONEX-101262-15

Number: **2015-0011**
Release Date: 3/27/2015

UIL: 408.06-00

Dear :

I am responding to your letter received on January 15, 2015, to Commissioner Koskinen asking for certain waivers relating to qualified charitable distributions described in section 408(d)(8) of the Internal Revenue Code.

The Pension Protection Act of 2006 added section 408(d)(8), which applied to distributions made in tax years 2006 and 2007. The American Taxpayer Relief Act of 2012 (ATRA) extended the application of section 408(d)(8) for 2012 and 2013. The Tax Increase Prevention Act of 2014, which the President signed into law on December 19, 2014, extended the application of section 408(d)(8) for 2014.

Generally, if a trustee makes a distribution from an individual retirement arrangement (IRA) directly to a qualified charitable organization after the IRA owner reaches age 70½, the IRA owner can exclude the distribution from income. A distribution eligible for this exclusion is called a qualified charitable distribution (QCD).

When ATRA became law in 2013, it contained several transition rules that allowed taxpayers to make QCDs for 2012 even though made in 2013 or not directly from the IRA. The Tax Increase Prevention Act of 2014 did not include any transition rules.

Unfortunately, the IRS can treat as a 2014 QCD neither a contribution made to a qualified charitable organization in 2015 nor a contribution not made directly from the IRA. Legislative action would be required for this treatment.

I am sorry my response is not favorable, but I hope this information is helpful. If you have questions, please call me or at ( ) .

Sincerely,

Pamela R. Kinard
Acting Branch Chief, Qualified Plans Branch 4
(Employee Benefits)
(Tax Exempt & Government Entities)