As of December 2015, the IRA charitable rollover is a permanent law that allows qualifying donors to make gifts from their retirement accounts without being subject to federal income tax on the withdrawals.

**How to Give**
For donors 70 1/2 or older, instruct your IRA administrator to transfer funds directly to Brooks. You may give up to $100,000 total per tax year in combined charitable IRA rollover gifts.

**Benefits to You**
You can avoid having mandatory annual distributions from your IRA account count as income subject to taxation when you make your gift directly to Brooks.

**Use Your Assets Now**
An IRA rollover may be right if your retirement account constitutes the largest share of your available assets or if you are required to take a minimum distribution from your IRA and do not need additional current income.

**Interested in learning more?**
Contact Director of Planned Giving Heather Ferrara: 978-725-6275; hferrara@brooksschool.org.