

THE BLACK HILLS  
PLAYHOUSE



# GIVING THROUGH AN IRA DISTRIBUTION

Under the Protecting Americans from Tax Hikes Act of 2015, Americans over the age of 70 ½ may distribute up to \$100,000 in a calendar year from an IRA to the Black Hills Playhouse or other qualified charities free of federal income tax.

## GUIDELINES:

- You must be 70 ½ or older.
- You may distribute any amount up to \$100,000 in a calendar year to charity, as long as it completed by December 31 of the year in which you intend to make the charitable distribution.
- Your IRA administrator must make the distribution directly to the charity. For a sample letter of instruction to your IRA administrator requesting a distribution to the BHP, [click here](#).
- Before proceeding, you should consult with your tax advisor to discuss your particular situation, including any impact of your state's tax laws. All IRA charitable distributions are restricted from receiving benefits such as complimentary tickets.

Gifts may be sent to:

**The Black Hills Playhouse**  
**PO Box 2513**  
**Rapid City, SD 57709**

Tax I.D. 46-0215866