

Subject: Request for charitable distribution from Individual Retirement Account

To whom it may concern:

Please accept this letter as my authorization and request to make a direct charitable distribution from my Individual Retirement Account Number _____ to the World Security Institute, as provided by Section 1201 of the Pension Protection Act of 2006 and Section 408(d)(8) of the Internal Revenue Code of 1986, as amended("Code").

Please issue a check in the amount of \$ _____, payable to World Security Institute, and mail the check to:

**World Security Institute
Attn: Development
1779 Massachusetts Ave., NW, Suite 615
Washington, DC 20036**

It is preferable that you mail this charitable payment directly to World Security Institute (WSI). Please advise WSI of my name and address as the donor of record in connection with this transfer. Note that the World Security Institute is a tax-exempt educational corporation, and is eligible to receive charitable gifts that may be claimed as deductible by donors under **Sections 170(b)(1)(A) and 501(c)(3)** of the code. WSI's federal employer identification number is 52-1289743. Further, please provide a copy of your transmittal letter to me.

It is my intention that this transfer is to be completed during the 2009 tax year. Therefore, please ensure absolutely that the envelope with the check is sent by regular United States mail and postmarked no later than December 31, 2009. If you have questions or need to contact me, please call me at: _____. Thank you for your assistance.

Sincerely,

x _____ Date: _____, 2009

Signature of owner

Address of Record:

Print name of owner

Name

Address

City

State Zip

**INSTRUCTIONS TO WORLD SECURITY INSTITUTE (WSI) DONORS
FOR MAKING THE GIFT AND COMPLETING THE FORM:**

- Fill in the name and address of your IRA account administrator at the top;
- Add your IRA account number, name, address and telephone number in the blanks indicated, as well as the dollar amount you want to contribute to WSI;
- Sign the form and send it to your account administrator;
- Send a copy of the completed form to the World Security Institute,
Attn: Development, 1779 Massachusetts Ave., N.W., Washington D.C. 20036

As the law is written, you should be able to take advantage of the IRA transfer provision if all of the following apply:

1. You are at least 70½ years old when you make the gift;
2. The gift is paid directly from the IRA account to WSI;
3. The gift is mailed or transferred directly to WSI instead of to you;
4. The total you transfer to WSI and all other charities under this plan is no more than \$100,000 in 2008 or 2009, and
5. Your gift is completed between January 1, 2008, and December 31, 2009, inclusive.

It is very important that you stay in contact with your plan administrator throughout the process to ensure you are not improperly given a distribution which is taxable to you.

State income tax laws differ, and it is currently unclear how states that impose income taxes will treat IRA charitable distributions. *You should seek your own professional counsel on these questions, as with all legal and tax matters, since WSI cannot act as your advisor. We are excited by the opportunities provided by this new law; however, since we are prohibited from serving as your advisor, this message and accompanying materials should not be treated as tax or legal advice.*