Best Friends
Save Them All

QUALIFIED CHARITABLE DISTRIBUTION FACT SHEET

A qualified charitable distribution (QCD) may be used as a convenient, tax-free way to make gifts up to $111,000* per year to Best Friends Animal Society or other qualified charitable organizations, while satisfying IRA required minimum distributions.



HERE ARE SOME KEY QCD FEATURES:

- You must be 70 ½ years of age or older.
- You may transfer up to $111,000* per year directly from your IRA to Best Friends or other qualified charitable organizations.**
- Married couples can gift up to $111,000* per person, per year, from their IRA if each meets the requirements above. Other gift limitations apply; please contact us for details.
- You may not receive any goods or services in return for your gift.
- You may use your QCD to fund a life income gift, such as a charitable gift annuity.

* For gifts made in 2026. Maximum gift limits are scheduled to increase in coming years.
** Please note: There is no charitable tax deduction for a QCD.

WHAT INFORMATION DO I NEED TO COMPLETE A QUALIFIED CHARITABLE DISTRIBUTION?

- **Legal name:** Best Friends Animal Society
- **Tax ID number:** 23-7147797
- **Mailing Address:**
  PO Box 26236
  Salt Lake City, UT 84126-0236
- **It is best to notify a charity when you make a QCD** so that your gift can be attributed to you when it arrives. Many financial institutions do not include the donor's name on the check.

Please talk with your tax advisor or other financial professionals to determine whether a QCD could benefit you.

For more information about making a QCD to Best Friends, please contact a member of the Best Friends Animal Society planned giving team at 435-359-9227 or plannedgiving@bestfriends.org.



Scan the QR code or visit bfas.org/qcd to learn more.

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