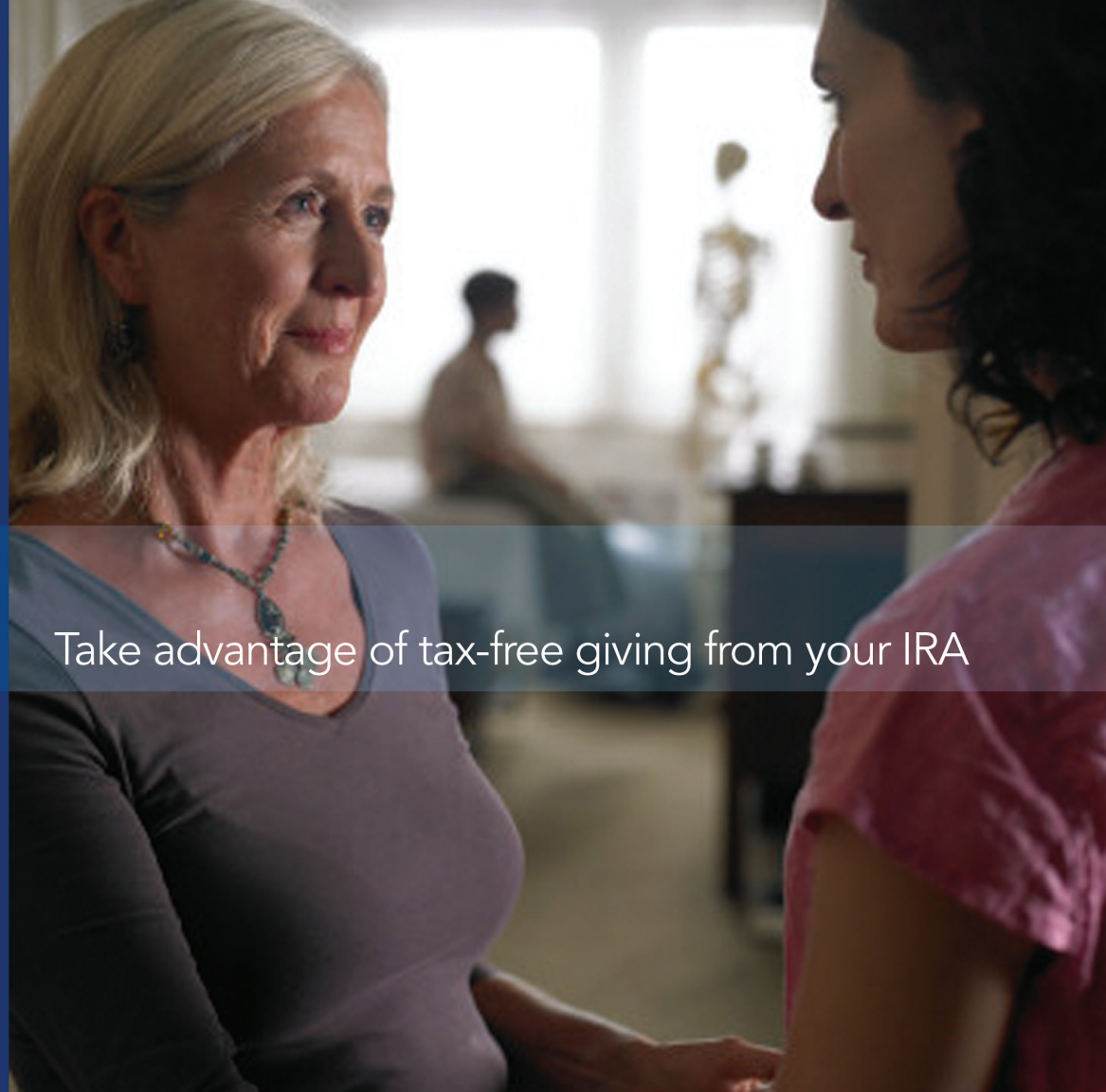


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BUILDING For the Next Generation

Take advantage of tax-free giving from your IRA



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Great News!

Congress has extended the limited-time provision that allows you to use your IRA funds to make a tax-free gift to the Columbia University Medical Center!

- In each of 2008 and 2009, you can make gifts up to \$100,000 per taxpayer, no minimum required, without incurring income taxes
- If you are age 70 1/2 or older at the time you make your gift, you are eligible to take advantage of this law
- The gifts can count as part of your required annual minimum distribution
- Gifts must be completed by December 31 of each year

To make a gift through your IRA please contact Michelle Cass in the Office of Gift Planning, (212) 304-7200 or givingwell@columbia.edu.



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