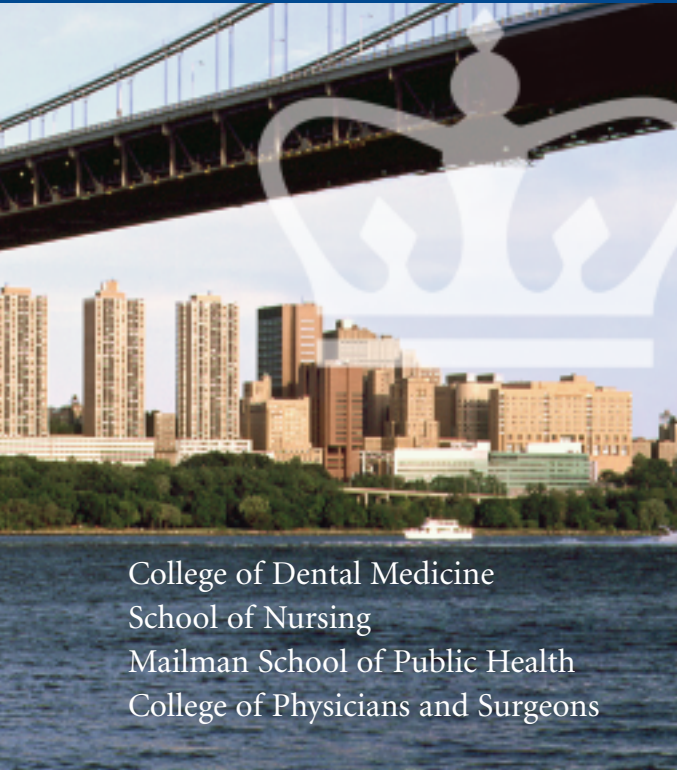


Support Columbia University Medical Center through a tax-free gift from your **IRA**

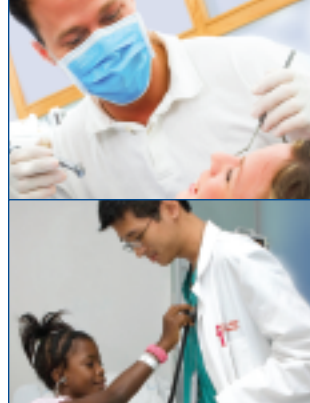


College of Dental Medicine
School of Nursing
Mailman School of Public Health
College of Physicians and Surgeons



**COLUMBIA UNIVERSITY
MEDICAL CENTER**

100 Haven Avenue, Suite 29D
New York, New York 10032



A smart option for 2011

Your IRA required minimum distribution can be a gift

If you own an IRA and are age 70½ or over, you must take a distribution from your IRA each year and pay income tax on the distribution—even if you do not want or need the money! However, for those who want to support our work, there is a charitable giving option for meeting the required minimum distribution.

Here's how the IRA Charitable Rollover works:

- A simple, one-step distribution is made from your IRA directly to Columbia.
- The distribution counts toward satisfying the required minimum distribution rule.
- The distribution is excluded from your income for federal tax purposes—no tax is due!
- Most important of all, the gift can immediately be used to support the Medical Center.



Please contact us for more information about this unique giving option.

Under current law, this opportunity expires December 31, 2011.

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