**SAMPLE LETTER TO PERSONAL REPRESENTATIVE**

**REGARDING ADDITIONAL DEDUCTION FOR  
UNRECOVERED INVESTMENT IN CONTRACT**

[*Date*]

[*Name of personal representative*]

[*Address*]

[*City/state/ZIP code*]

Re: Estate of [*annuitant’s legal name*], Deceased

Dear [*name of personal representative*]:

I am writing you because I understand you are involved in administering the estate referenced above. As you may be aware, on [*date*] a charitable gift annuity was established with [*name of charity*]. Under the terms of the gift annuity agreement, a copy of which is enclosed with this letter, annuity payments were being made to [*annuitant*] for life.

A portion of each payment was treated as a tax-free return of principal. This tax-free portion would have ended during [*year in which tax-free portion would end*]. Because [*annuitant*] died prior to receiving all tax-free amounts for which *[he/she]* was eligible, a tax deduction is allowed on [*his/her*] final income tax return. This deduction equals the total of the tax-free amounts *[annuitant]* was eligible for, but did not live to receive: [$\_\_\_\_\_].

The above deduction amount can be claimed on Line 16 ("Other Itemized Deductions") of Schedule A (Form 1040) in connection with [*annuitant’s*] final income tax return. If you or others involved in the administration of [*his/her*] estate have any questions or need more information regarding this matter, please contact me.

Sincerely,

[*Name and title of contact person at charity*]

Enclosure