

# DIRECT ROLLOVER REQUEST

*The term IRA will be used below to mean Traditional IRA and Roth IRA, unless otherwise specified.*

RECIPIENT'S NAME AND ADDRESS <i>(Individual requesting the direct rollover)</i>			EMPLOYER'S NAME AND ADDRESS	
			Plan Name	Phone Number
Recipient's Social Security Number	Recipient's Date of Birth	Recipient's Home Phone	Plan Participant's Name	Plan Participant's Social Security Number

### DIRECT ROLLOVER INSTRUCTIONS

Directly roll over  all or  part of my plan balance to my IRA, Inherited IRA, Qualified Retirement Plan, 403(b) Plan, or 457(b) Plan in the manner listed below. Please make a check payable as follows. **NOTE:** Complete one of the following applicable options. If more than one option applies, complete a separate form per transaction.

OPTION ONE <b>Traditional IRA</b>	OPTION TWO <b>Roth IRA</b>
_____ (Name of Accepting Organization) as <input type="checkbox"/> Trustee <input type="checkbox"/> Custodian of the _____ IRA. (Name of IRA Holder)	_____ (Name of Accepting Organization) as <input type="checkbox"/> Trustee <input type="checkbox"/> Custodian of the _____ Roth IRA. (Name of Roth IRA Holder)
<b>CAUTION:</b> Do not place the assets in a SIMPLE IRA or Coverdell Education Savings Account. Roth elective deferrals may not be rolled over to a Traditional IRA.	<b>CAUTION:</b> A rollover of pretax assets from an eligible retirement plan to a Roth IRA will result in those amounts being included in your taxable income.

OPTION THREE <b>Inherited Traditional or Roth IRA</b>	OPTION FOUR <b>Qualified Retirement Plan, 403(b) Plan, or 457(b) Plan</b>
_____ (Name of Accepting Organization) as <input type="checkbox"/> Trustee <input type="checkbox"/> Custodian of the inherited <input type="checkbox"/> Traditional IRA <input type="checkbox"/> Roth IRA FBO, _____ as beneficiary of (Name of Inherited IRA Owner) _____ (Name of Original Plan Participant)	_____ (Name of Accepting Organization) as <input type="checkbox"/> Trustee <input type="checkbox"/> Custodian of the _____ FBO, (Name of Plan) _____ (Name of Individual)
<b>CAUTION:</b> Roth elective deferrals made to a 401(k) or 403(b) plan and the earnings attributable to them may not be rolled to an inherited Traditional IRA. A rollover of pretax assets from an eligible retirement plan to an inherited Roth IRA will result in those amounts being included in your taxable income.	<b>CAUTION:</b> Roth elective deferrals made to a 401(k) or 403(b) plan may only be rolled over to another eligible retirement plan that allows for them.

### ASSET HANDLING INSTRUCTIONS

Asset Description	Quantity or Amount in Plan	Quantity or Amount to be Rolled	Liquidate Immediately	Directly Roll Over in Kind
1.			<input type="checkbox"/>	<input type="checkbox"/>
2.			<input type="checkbox"/>	<input type="checkbox"/>
3.			<input type="checkbox"/>	<input type="checkbox"/>
4.			<input type="checkbox"/>	<input type="checkbox"/>

### REQUIRED MINIMUM DISTRIBUTION RESTRICTION

If this rollover is being made during or after the first year for which you must take a required minimum distribution, you may not roll over any distribution which would constitute a required minimum distribution from the distributing plan. **NOTE:** Please check with your plan administrator for more information.

SIGNATURE	ACCEPTING TRUSTEE OR CUSTODIAN
I have read and understand the IRC Sec. 402(f) Notice provided to me by the Plan Administrator. I understand the rules and conditions applicable to direct rollovers and certify that I have met the requirements for making a direct rollover of the funds or property listed above. Due to the important tax consequences of rolling over funds or property to an IRA or other qualified plan, I have been advised to see a tax professional.  I hereby request payment from the plan designated above in the form of a direct rollover. I assume full responsibility for this direct rollover transaction and will not hold the Plan Administrator, Trustee or Custodian of either the distributing or receiving plans liable for any adverse consequences that may result.  I hereby irrevocably designate this contribution of the funds and/or property indicated above as a direct rollover contribution.  _____ (Recipient) _____ (Date) _____ (Notary Public/Signature Guarantee) _____ (Date)	The plan designated by the above-named individual is a valid IRA, qualified retirement plan (as described in IRC Sec. 401(a)), a tax-sheltered plan (as described in IRC Sec. 403(b)), or deferred compensation plan as described in IRC Sec. 457(b). The undersigned hereby agrees to serve as the Trustee, Custodian or Plan Administrator for the account of the above-named individual and, in that capacity, agrees to accept the direct rollover of the assets listed above.  Account Identification of Accepting IRA or Plan _____  _____ _____ _____ _____ _____ (Authorized Signature of New Trustee, Custodian or Plan Administrator) _____ (Date)