



## 1. Participant Details

Legal Name

### Contact Information

Street

City

State

Zip Code

Phone

Email

## 2. First IRA

Traditional Or  Roth

Trustee/ Custodian

Account Number

### Contact Information

Name

Street

City

State

Zip Code

Phone

### Type of Contribution

Regular  Tax Year

\$  Amount of Contribution Transferred out

\$  Amount of Initial Contribution

\$  Earnings (or loss) Attributable

-  Fees (including CD penalties)

\$  Total Amount Transferred out

(Reported on Form 1099-R Using Code R or N)

Date Transferred   Cash or  In-Kind

In-Kind Asset Description

## 3. Second IRA

Traditional  Roth  SEP  SIMPLE

Trustee/ Custodian

Account Number Transferred to

### Contact Information

Name

Street

City

State

Zip Code

Phone

### Type of Contribution

Regular  Tax Year

\$  Amount of Contribution Transferred in

\$  Amount of Initial Contribution

\$  Earnings (or loss) Attributable

\$  Total Amount Transferred in  
(Reported on Form 5498)

Date Transferred   Cash or  In-Kind

In-Kind Asset Description

If Cash, Invest as Follows

## 4. Signatures

By signing below, I acknowledge and understand the following:

- The contribution and earnings identified above are directed to be transferred in a Recharacterization Transfer from the FIRST IRA to the SECOND IRA.
- The above information is true and correct, including the social security number.
- The contribution and earnings are being transferred no later than the deadline for filing the Federal income tax return, including extensions, for the taxable year for which the regular contribution was originally made to the FIRST IRA (or, if the contribution being recharacterized is a conversion, by the deadline for filing the Federal income tax return, including extensions, for the taxable year during which the conversion amount was originally distributed (or transferred) from the traditional IRA).



Signatures continued

- The participant assumes full responsibility for any tax consequences that may arise as a result of this Recharacterization Notice and Direction to Transfer.
- No tax advice was given by the trustee/custodian of either the FIRST IRA or SECOND IRA.
- All decisions regarding this request are the participant's own.
- The trustee/custodian of the FIRST IRA is required to report the original contribution (and its character) on Form 5498 and to report this transfer to the IRS on Form 1099-R and the trustee/custodian of the SECOND IRA is required to report this transfer to the IRS on Form 5498.
- The participant is responsible to report this Recharacterization Transfer on IRS Form 8606 in accordance with applicable instructions.
- The trustees/custodians identified above have recommended that the participant seek advice from a tax advisor or the Internal Revenue Service to make certain that the participant qualifies for this recharacterization.
- This Recharacterization Notice cannot be revoked.

\_\_\_\_\_  
Participant Signature

\_\_\_\_\_  
Participant Name Printed

\_\_\_\_\_  
Date

## Second IRA

I/We agree to accept this contribution and earnings as directed by the participant in a recharacterization/ transfer.

### Trustee/ Custodian

\_\_\_\_\_  
Trustee/ Custodian Signature

\_\_\_\_\_  
Name Printed

\_\_\_\_\_  
Date

## First IRA

I/We agree to transfer this contribution and earnings as directed by the participant in a recharacterization/ transfer.

### Trustee/ Custodian

\_\_\_\_\_  
Trustee/ Custodian Signature

\_\_\_\_\_  
Name Printed

\_\_\_\_\_  
Date