

# Washington Central Unified Union School District 403(b) Plan

Plan ID: WCS

## Rollover Form

### Section 1: Personal Information

Name: \_\_\_\_\_ SSN: \_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_

Address: \_\_\_\_\_ Date of Birth: \_\_\_\_/\_\_\_\_/\_\_\_\_

City \_\_\_\_\_ Date of Hire: \_\_\_\_/\_\_\_\_/\_\_\_\_

State: \_\_\_\_\_ Zip: \_\_\_\_\_ Rehire:  Yes  No

Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

### Section 2: Rollover Information

Name of Financial Institution (where funds were held): \_\_\_\_\_

Name of Prior Plan: \_\_\_\_\_ Approximate Amount of Rollover: \$ \_\_\_\_\_

**Important Note:** Retirement account providers typically require pre-liquidation of assets, payment of fees, and/or completion of their own forms prior to transferring assets. To expedite your request, please contact your current provider or former employer to verify and complete their requirements.

**The rollover may only be accepted if permitted by the terms of the Employer's Plan AND the Employee certifies, by signing below, that the rollover meets the following IRS requirements:**

1. The rollover is being made within 60 days of receipt of the distribution from the prior plan.
2. The Rollover amount is from my prior plan or from the prior plan of my deceased Spouse.
3. The amount being rolled over does NOT include:
  - a. Required Minimum Distribution amounts
  - b. Hardship distributions
  - c. Amounts that were part of a series of substantially equal payments.
  - d. Roth IRA assets
  - e. SIMPLE IRA assets from a participant who has not been in a SIMPLE IRA for two years.
  - f. After tax contributions made to an IRA.
  - g. After tax to an IRA which were rolled in from a qualified Plan. After tax from a qualified plan may only be moved into another qualified plan by a trustee to trustee transfer or a direct rollover.

**NOTE: If the plan does not accept the type of rollover that the Employee desires to make, the rollover will not be accepted by the Employer's Plan. For example, Rollovers of Roth deferral contributions will only be accepted if your Plan allows for Roth deferral contributions.**

### Section 3: Tax Status

Tax status of direct rollover. The tax status of the direct rollover, as reflected in the Distributing Plan's records, is as follows:

- All rollover assets are **Pre-Tax**. (go to Section 4)
- Some or all rollover assets are **Roth**. (complete information below) (this does not apply if your plan does not offer Roth)
- All rollover assets are Roth.
- A portion of my rollover assets are Roth.
- Amount \$ \_\_\_\_\_ (includes earnings).
- Roth Basis \$ \_\_\_\_\_ (contributions without earnings).\*
- First Roth Deferral Date \_\_\_\_\_ (Year first Roth Deferral was made).\*

\*This information can be obtained from the financial institution that currently holds your account.

#### Section 4: Request Rollover from Prior Financial Institution

1. Contact the current trustee/custodian or your prior employer to verify their requirements for transferring the funds and complete any required paperwork authorizing the transfer.
2. Complete this form and return to your current employer as certification of your impending rollover.

Please make checks payable to : Matrix Trust Company  
Mail to : PO Box 3595 New York, NY 10008-3595  
Reference on Memo Line :TPA #003001, FBO/Acct # 07C69HZP

**\* Failure to make checks payable including the FBO information above may result in a return of funds to the originating institution.**

#### Section 5: Certification and Signature

I understand that this will not be a valid rollover unless the information above is accurate.

I acknowledge that, due to the complexities involved in the tax treatment of distributions from Qualified Plans, the Trustee/Custodian/Recordkeeper has recommended that I consult with my tax advisor or the Internal Revenue Service before completing this transaction to make certain that it qualifies as a rollover and is appropriate in my individual circumstances. I release the Trustee/Custodian/Recordkeeper from any claim of damages on account of the failure of this transaction to qualify as a valid rollover.

I request the Plan accept the above indicated rollover contributions and certify under penalties of perjury that all statements above are true.

I understand that once the rollover check is received, the funds will be invested into my retirement account according to my current investment elections on file. If no elections exist, my assets will be invested in the Plan's default investment.

Participant Signature \_\_\_\_\_ Date: \_\_\_\_\_

#### Section 6: Administrator Authorization

Based on the information above, this rollover contribution is acceptable according to the plan provisions therefore, I authorize acceptance of this rollover contribution into the Plan. **Furthermore, I confirm that a Summary Plan Description and all required notices have been provided to the participant initiating this rollover contribution.**

Plan Representative Signature \_\_\_\_\_ Date: \_\_\_\_\_