

1 PARTICIPANT INFORMATION			
PARTICIPANT NAME		ACCOUNT NUMBER	
ADDRESS			
CITY		STATE	ZIP CODE
SOCIAL SECURITY NUMBER		DAYTIME PHONE NUMBER	

2 REASON FOR DISTRIBUTION (Please select one option)	
<input type="checkbox"/> Qualified	Contributions have been in the account for five years and you are over age 59 1/2, disabled, or the account holder has died.
<input type="checkbox"/> Premature	You do not meet the requirements for a qualified distribution.
<input type="checkbox"/> Death	Beneficiary of deceased account holder completes form. A certified copy of death certificate with raised seal and beneficiary's social security number, address, and date of birth are required. If the beneficiary is an estate, Letters Testamentary/Administration are required. If beneficiary is a Trust, a copy of the Trust is required.
<input type="checkbox"/> Divorce	Enclose a certified copy of the divorce decree, along with former spouse's social security number, date of birth, address, and letter of instruction.
<input type="checkbox"/> Rollover	A rollover can only be made to another Roth IRA.
<input type="checkbox"/> Recharacterization	Contributions can be recharacterized via trustee transfer only. You must designate the year for which the recharacterization applies and complete "Other" section of Part 3. Year _____
<input type="checkbox"/> Removal of Excess	Removal is being made <input type="checkbox"/> Before <input type="checkbox"/> After tax filing deadline. If before you must provide the excess amount \$_____ and the amount of the earnings \$_____

Note: Please consult with your tax and/or legal advisor on the enforceability of your beneficiary designation under your particular state laws.

3 ACCOUNT STATUS	
<input type="checkbox"/>	I am taking a partial distribution (My retirement plan will remain open).
<input type="checkbox"/>	This represents a total closing of my account.

4 TELL US ABOUT YOUR PAYMENT AMOUNT	
Distribution Method	Distribution Type
<input type="checkbox"/> In-Cash (liquidating assets)	<input type="checkbox"/> Direct Rollover to another Roth IRA
<input type="checkbox"/> In-Kind (reregistering assets/certificate form)	<input type="checkbox"/> Direct Rollover to a Traditional IRA (Recharacterizations only)
	<input type="checkbox"/> Transfer to Retail Account
Please select one of the following options:	
\$ _____	Cash Only
\$ _____	Securities Only (You must complete chart in Section 5.)
\$ _____ and \$ _____	Securities (You must complete chart in Section 5 for securities.)

Account Number _____

5 SECURITIES TO BE REREGISTERED OR LIQUIDATED

Select One Liquidate/ Reregister	How Much (Shares, Units, or \$ Amount)	Name of Asset(s)	Account number(s)	Broker Held	Fund/ Agent Held
<input type="checkbox"/> L <input type="checkbox"/> R				<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> L <input type="checkbox"/> R				<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> L <input type="checkbox"/> R				<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> L <input type="checkbox"/> R				<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> L <input type="checkbox"/> R				<input type="checkbox"/>	<input type="checkbox"/>

6 WHERE SHOULD WE SEND YOUR PAYMENTS?

HOME ADDRESS	CITY	STATE	ZIP CODE
For alternate payment arrangement, please provide mailing and deposit instructions below.			
Make Check Payable and Issue to: Financial Institution, or Personal Account Information			
NAME OF FINANCIAL INSTITUTION			
ACCOUNT TYPE <input type="checkbox"/> Roth IRA <input type="checkbox"/> Traditional IRA <input type="checkbox"/> Retail <input type="checkbox"/> Other		ACCOUNT OR IDENTIFICATION NUMBER	
MAILING ADDRESS	CITY	STATE	ZIP CODE
NAME OF CONTACT AT FINANCIAL INSTITUTION		PHONE NUMBER	

7 IMPORTANT INFORMATION REGARDING TAX WITHHOLDING

To Roth IRA Holders: Federal Income Taxes only apply to the earnings on non-qualified distributions.

If no election is made, we must withhold taxes at the required flat 10% rate. If you live in a state that requires state withholding, that amount may be withheld also. Penalties may be incurred under the estimated tax rules if your withholding and/or estimated tax payments are not sufficient.

Choose One:

Option 1 I elect to have no taxes withheld from my retirement account distribution.

Option 2 I want taxes withheld in the amount of \$ _____

8 SIGNATURE and DATE

SIGNATURE	DATE
Please mail completed form to Equity Trust Company, or you may fax your completed request to us at 302-999-9554. If you have any questions regarding the completion of this form, please call our Client Contact Center at 800-209-9010.	

9 Form 1099-R Codes as it applies to Distributions from a Roth IRA

The IRS has defined only five codes for use with Roth IRA distributions:	
Code J	Used for a distribution from a Roth Ira when the distribution is not qualified (see below). May be used in conjunction with code 8 or P (removal of Excess).
Code Q	Used if the five-year holding period has been met and the account holder has reached age 59 1/2, is disabled, or has died. May not be used with other distribution codes.
Code T	Used if the trustee does not know if the five-year holding period has been met but the account holder has reached age 59 1/2, is disabled, or has died. May not be used with other distribution codes.
Code 2	Used only if the IRS has placed a levy against the account.
Code 5	Used to report a prohibited transaction.