

IMPORTANT NOTES

1. Please carefully read the instructions on the opposite side of this page.
2. Use this form to request a direct trustee-to-trustee transfer from:
 - an ICMA-RC 457 plan
 - an ICMA-RC 401 planto a 457, 401, 403(b), or Traditional IRA account maintained by another plan provider **ONLY**. For any other request, please contact Investor Services at 1-800-669-7400 to obtain the proper forms.
3. Please use a separate form for each transfer request and print clearly in black or blue ink.
4. If you are requesting a transfer out of an ICMA-RC 401 Money Purchase or Profit Sharing plan with full spousal rights and you are married, please also complete and return the attached *Waiver of Qualified Joint and Survivor Annuity* form.
5. Sections 1 – 5 of the form must always be completed.
6. Section 6 of the form must be completed unless ICMA-RC has already been notified of your termination by the employer OR if you are a beneficiary OR if you are an alternate payee from a Qualified Domestic Relations Order.
7. If your employer has more than one provider for their retirement plan, this form may be used to transfer money out of ICMA-RC to the other provider within the same plan while you are still actively employed. Please complete the form as instructed except:
 - a. Section 2 Employer Plan Name must be the same as Section 3 Name of Eligible Employer Plan
 - b. Section 5B for spouse's signature is not required
 - c. Section 6 participant termination date is not required but the remainder of Section 6 must be completed.
 - d. Waiver of Qualified Joint and Survivor Annuity Form is not required.



Trustee-to-Trustee Transfer Out of the ICMA Retirement Corporation Form Instructions

Use this form to request a trustee-to-trustee transfer from an ICMA-RC 401 or 457 plan to the following with another provider:

1. Eligible retirement plan (457, 401, 403(b), etc.)
2. Traditional or Conduit IRA

Do not use this form to request a:

1. Transfer to an ICMA-RC plan
2. Transfer out of a Vantagepoint IRA
3. Lump-sum, partial lump sum or installment payment
4. Purchase of Service Credits from a Defined Benefit Plan

To request one of the four options above, please contact Investor Services at 1-800-669-7400 to obtain the proper forms.

If you are requesting a transfer out of an **ICMA-RC 401 Money Purchase or Profit Sharing** plan with full spousal rights and you are married, please also complete and return the attached *Waiver of Qualified Joint and Survivor Annuity* form.

Section 1. Personal Information

Please complete this section carefully. All the information in this section is needed to process the transfer from your ICMA-RC account.

Section 2. Transfer Out Of ICMA-RC Account

Please complete the ICMA-RC Employer Plan Number and ICMA-RC Employer Plan Name for the account you wish to transfer out.

Section 3. Transfer To Other Provider

Please complete this section carefully. All the information in this section is needed to provide us with the information necessary to properly process your transfer.

Section 4. Transfer Amount

Please indicate whether you wish to transfer the total value of your account or part of your account. If you would like to transfer only a part of your account and you would like to select the specific funds to withdraw, please attach a separate sheet with instructions.

After-tax Assets

If your account has been funded entirely by pre-tax (i.e. tax deductible) contributions, please skip the remaining Section 4 instructions.

After-tax contribution (basis) is the amount of after-tax assets you have contributed to or rolled into the account, excluding any associated earnings or losses on those contributions.

Please designate the percent of after-tax contribution (basis) that should be transferred. If no percentage is provided, 100% will be transferred.

Only 401 plan to 401 plan transfers allow after-tax contribution (basis) transfers. In all other cases, a check for your after-tax contribution (basis) will be sent directly to you.

Section 5. Plan Participant Signature and Spousal Signature (if required)

Please sign and date the form to authorize the direct trustee-to-trustee transfer of your ICMA-RC plan account to an eligible employer plan (457, 401 defined contribution, 401 defined benefit, or 403(b)), or Traditional IRA.

By signing this form, I acknowledge I have received and reviewed the *Special Tax Notice Regarding Plan Payments*, and I hereby waive the "applicable waiting period" required under IRS rules regarding payments from your 457 or 401 plan account.

By signing this form, I acknowledge that any outstanding loan(s) will default as outlined in my employer's plan and the outstanding loan balance, plus any accrued interest, will be reported to the IRS as taxable income. To determine the impact, please speak to your tax advisor before withdrawing any funds.

As required by law, and under the penalty of perjury, I certify that the Social Security Number (Taxpayer Identification Number) I have provided is correct.

For 401 plan participants only: Married participants in all money purchase plans or in profit-sharing plans with full spousal rights must have their spouse sign Part B. Your spouse acknowledges by signing Part B that they have received and reviewed the *Special Tax Notice Regarding Plan Payments* and they hereby waive the "applicable waiting period" required under IRS rules regarding payments from your 457 or 401 plan account.

Section 6. Employer Authorization

By signing, the employer confirms the participant detailed in Section 1 is eligible to transfer out of the retirement plan detailed in Section 2. This section does not need to be completed by the employer if ICMA-RC has already been notified of the participant's termination by the employer OR for an account established in a beneficiary's name OR for an account established in an alternate payee's name from a Qualified Domestic Relations Order.



Trustee-to-Trustee Transfer Out of the ICMA Retirement Corporation Form

1 Personal Information	<p>Full Name of Participant</p> <p>_____</p> <p style="font-size: small;">Last First M.I.</p> <p>Social Security Number _____ Date of Birth _____ Daytime Phone Number _____</p> <p style="font-size: small;">Month Day Year Area Code</p> <p>Mailing Address/Street: _____ Evening Phone Number _____</p> <p style="font-size: small;">Area Code</p> <p>City: _____ State: _____ Zip Code: _____ Marital Status</p> <p style="font-size: small;">Married <input type="checkbox"/> Single <input type="checkbox"/></p>
2 Transfer Out Of ICMA-RC Account	<p>If you are transferring assets from more than one account, please fill out a separate form for each account. I am requesting a direct trustee-to-trustee transfer from my (check only one box below and complete the appropriate Employer Plan Number and Employer Plan Name):</p> <p><input type="checkbox"/> ICMA-RC 457 plan account: Employer Plan Number 30 _____ Employer Plan Name _____</p> <p style="text-align: center;">OR</p> <p><input type="checkbox"/> ICMA-RC 401 plan account: Employer Plan Number 10 _____ Employer Plan Name _____</p>
3 Transfer To Other Provider	<p>Please indicate the type of account to which you are transferring your ICMA-RC plan assets and provide us with the information on the recipient trustee/custodian. (Check only one box below.)</p> <p><input type="checkbox"/> 457 Plan OR <input type="checkbox"/> 401 plan OR <input type="checkbox"/> 403(b) plan OR <input type="checkbox"/> Traditional IRA OR <input type="checkbox"/> Other _____</p> <p>Name of Trustee/Custodian of Recipient Plan or IRA _____</p> <p>Name of Eligible Employer Plan (if applicable) _____</p> <p>Phone number of Trustee/Custodian _____</p> <p>Address of Trustee/Custodian _____</p> <p>City: _____ State: _____ Zip Code: _____</p> <p>Account Number: _____</p>
4 Transfer Amount	<p><input type="checkbox"/> Total (lump sum) transfer <input type="checkbox"/> Partial transfer of \$ _____ taken pro-rata from all investments.</p> <p>401 Only: _____% of my after-tax contribution (basis) should be transferred. If the percentage is left blank, 100% of my after-tax contribution (basis) will be transferred.</p>
5 Plan Participant Signature and Spousal Signature (if required)	<p>A. I acknowledge that I have read and agreed to the disclosures in this section's instructions.</p> <p>Signature _____ Date ____/____/____</p> <p style="font-size: small;">Month Day Year</p> <p>B. If you are married and transferring out of an ICMA-RC 401 plan, please have your spouse sign below:</p> <p>I hereby consent to my spouse's waiver of the 30-day waiting period required under 401(a)(11) of the Internal Revenue Code.</p> <p>Spouse's Signature _____ Date ____/____/____</p> <p style="font-size: small;">Month Day Year</p> <p>Note: If you are married and transferring out of an ICMA-RC 401 account, you and your spouse must sign the attached <u>Waiver of Qualified Joint and Survivor Annuity</u> form.</p>
6 Employer Authorization	<p>By signing, the employer confirms the participant detailed in Section 1 is eligible to transfer out of the retirement plan detailed in Section 2. This section does not need to be completed by the employer if ICMA-RC has already been notified of the participant's termination by the employer OR for an account established in a beneficiary's name OR for an account established in an alternate payee's name from a Qualified Domestic Relations Order.</p> <p>Participant's Termination Date ____/____/____ Vesting _____ %</p> <p style="font-size: small;">Month Day Year 401 ONLY</p> <p>Authorized Signature of Previous Employer _____ Name of Authorizing Official (Please Print) _____</p> <p>_____/____/____</p> <p style="font-size: small;">Month Day Year</p> <p>Authorizing Official's Title _____</p>