

## Contribution Form Instructions: Rollover Acceptance



PLEASE REVIEW THESE SECTIONS CAREFULLY BEFORE COMPLETING AND SUBMITTING THE REQUEST. FAILURE TO PROVIDE ALL REQUIRED DOCUMENTATION WILL RESULT IN DELAYS IN PROCESSING AND MAY RESULT IN ADDITIONAL FEES.

You are permitted to roll distributions from certain retirement accounts, to the extent the plan allows, such as other Employer plans if the rollover is from one of the following sources (Please see the Summary Plan Description for further information):

- ✓ Qualified plan under IRC Section 401(a)
- ✓ 403(b) tax-sheltered annuity or custodial account
- ✓ Traditional (non-Roth) Individual Retirement Arrangement (IRA)
- ✓ Governmental 457(b) Plan
- ✓ Other rollover eligible accounts (e.g. SIMPLE IRA, SEP IRA, 403(a) annuity plan)

If you want to roll funds into the Plan, complete all sections of this form and return the form and the rollover proceeds as outlined below.

Amounts rolled into the Plan will be invested based on how your contributions are currently being allocated or, if none, will be invested in the default investment fund in accordance with the terms of the service agreement. You can transfer amounts invested in the default fund into different funds or change current investment elections by logging into your First Citizens account at [firstcitizens.com/retirement](http://firstcitizens.com/retirement).

### Completing the Application

1. Complete all "required" sections of the Rollover Acceptance Form. Unless otherwise noted, you as Participant will fill out all required sections.
2. We are not able to accept personal checks, we can accept checks from a financial institution, certified check, or money order. Make sure the check is made payable as follows from the prior institution:  
**Payable To:** Ascensus Trust Trustee/Custodian; FBO <Participant Name>
3. **Mail the ACTUAL rollover check, along with a copy of the completed Rollover Acceptance Form to:**

**Regular Mail:**  
Ascensus Trust  
P.O. Box 10399  
Fargo, ND 58106-0399

**Overnight mail:**  
Ascensus Trust  
1655 43<sup>rd</sup> Street South  
Suite 100  
Fargo, ND 58103

**Note: All forms are processed in order received. Incomplete or inconsistent information may result in delayed processing time.**

If this rollover contribution is being made during or after the first year for which you must take a required minimum distribution, you cannot roll over any amount which constitutes a required minimum distribution. Please check with your plan administrator for more information about this rule.

**Contribution Form:  
Rollover Acceptance**



For assistance call: 1-855-593-7279 or visit [firstcitizens.com/retirement](http://firstcitizens.com/retirement)

**Plan participant information (required):**

Plan Name		Plan ID	
Name (First)	(Middle Initial)	(Last)	Social Security Number / Tax ID
Daytime Telephone Number ( )	E-mail		

**Information regarding rollover (required):**

I request the Plan to accept my rollover contribution.

**Note: Please check with the plan administrator/TPA to determine the types of rollovers that are permitted under your Plan. If your non-Roth rollover amount consists of any after-tax dollars, please contact us at 855-805-2971.**

Non-Roth Rollover amount
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Roth Rollover amount
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Roth basis \_\_\_\_\_

Roth year: \_\_\_\_\_

If all or any portion of the rollover consist of nontaxable amounts distributed from a designated Roth account, the rollover must come directly from the prior plan, or be made through a check issued to this Plan by the prior plan. **In addition, I have attached the following documentation from the prior plan administrator to this form:**

- Documentation that indicates my Roth basis in the prior plan and the year I first made a designated Roth contribution to the prior plan, or
- Documentation stating that the contribution is a qualified contribution.

I request the Plan to accept my rollover contribution (please check all boxes that apply to the rollover).

**Note: Please check with your plan administrator to determine the type of rollover permitted.**

**Source of rollover proceeds (check one):**

- Qualified plan under IRC Section 401(a)
- 403(b) tax-sheltered annuity or custodial account
- Traditional (non-Roth) Individual Retirement Arrangement (IRA)
- Governmental 457(b) Plan. Amounts rolled into this Plan from a governmental 457(b) plan will become subject to different tax treatment
- Other rollover eligible account (e.g. SIMPLE IRA, SEP IRA, 403(a) annuity plan)

**Check all that apply:**

- The rollover funds are coming directly from the plan or IRA identified above (i.e., the rollover check was issued by the plan or IRA identified above in the name of this Plan)
- The rollover funds **are NOT from a designated Roth account** but include after-tax amounts from a qualified plan or 403(b) tax-sheltered annuity (Note: funds must be coming directly from the plan type identified above; after-tax amounts from an IRA may not be rolled over)
- The rollover funds **ARE from a designated Roth account** in a qualified plan or 403(b) tax-sheltered annuity (Note: funds must be coming directly from the plan type identified above)
- The rollover funds are from personal funds but were originally issued to me by the plan or IRA identified above within the last 60 days (i.e., the rollover check is written on a personal account of mine)
- The rollover funds are from personal funds that were originally issued to me by the plan or IRA identified above more than 60 days ago (i.e., the rollover check is written on a personal account of mine)

**Documents to be provided to your Plan Sponsor or Third Party Administrator (required):**

**Failure to provide these documents may result in the untimely delay of the deposit for your rollover proceeds. (Check one of box 1-4 and, if applicable, box 5 and/or 6 and/or 7):**

- <sup>1</sup> If a direct rollover from a qualified plan or annuity, 403(b) annuity, or 457(b) governmental plan: A copy of the plan's favorable determination letter or a statement from the plan that it is intended to be qualified under Code Section 401(a), 403(a), 403(b), or 457(b)
- <sup>2</sup> If a direct rollover from a traditional IRA: a distribution statement from the IRA
- <sup>3</sup> If rollover is from personal funds originating from an IRA: a distribution statement from the IRA
- <sup>4</sup> If rollover is from personal funds originating from an employer plan: a distribution statement from the plan and either a copy of the plan's favorable determination letter or a statement from the plan that it is intended to be qualified under Code Section 401(a), 403(a), 403(b) or 457(b)
- <sup>5</sup> If rollover is from personal funds that were originally issued to me more than 60 days ago: a signed and dated Certification for Late Rollover Contribution
- <sup>6</sup> For rollover funds that include **after-tax amounts NOT from a designated Roth account**: a statement from the prior plan indicating the portion of the rollover that is from after-tax sources
- <sup>7</sup> For rollover funds **from a designated Roth account**: a statement from the prior plan indicating that that rollover is a qualified distribution or a statement showing your tax basis under the prior plan and the year you first made a contribution to the designated Roth account.

**IMPORTANT:** In order to process the deposit of your rollover into the Plan, you must attach necessary documentation that validate the rollover is from an eligible source.

Amounts rolled into the Plan will be invested based on how your contributions are currently being allocated or, if none, will be invested in the default investment fund in accordance with the terms of the service agreement. You can transfer amounts invested in the default fund into different funds or change current investment elections by logging into your First Citizens account at [firstcitizens.com/retire](http://firstcitizens.com/retire).

**Signature of plan participant or recipient (required):**

By signing below, I certify:

- that the information I have provided above is accurate and complete
- that the number shown on this application is my correct Social Security Number/Taxpayer Identification Number
- if this rollover is from an employer plan, that the funds were distributed to me as an employee, former employee, surviving spouse or alternate payee and not as a non-spouse beneficiary
- if the source of funds is a traditional IRA, that I have not attained age 70-1/2, the funds would be includible in my income if not rolled over, and the IRA is not an inherited IRA

**X**

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Plan Participant signature

Print name

Date

**Signature of Plan Sponsor / Plan Administrator (required):**

I hereby certify that this request is in compliance with Plan provisions and current laws, and that all documentation required to process the rollover has been provided and reviewed.

**X**

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Plan Sponsor / Plan Administrator signature

Print name

Date