

DIRECT ROLLOVER/TRANSFER TO ICMA-RC PACKET



Use this packet to:

- Transfer From an Account at Another Financial Organization (Non ICMA-RC Account) to a 457 Plan or 401 Plan Account at ICMA-RC
- Transfer From an Existing ICMA-RC Account to a 457 Plan or 401 Plan Account at ICMA-RC

Do not use this packet to:

- Transfer From an Existing ICMA-RC Account to Another Financial Organization
- Transfer To a Vantagepoint IRA
- Transfer From a 457 Plan With Your Current Employer to an ICMA-RC 457 Plan Also With Your Current Employer

This packet includes:

- Important Instructions Before You Begin
- *Form Instructions*
- *Form #1: Direct Rollover/Transfer to ICMA-RC Form*
- *Form #2: Transfer From ICMA-RC to ICMA-RC Form*

BEFORE YOU BEGIN, DETERMINE WHICH FORM(S) TO COMPLETE:

Form #	Form Name	Purpose	Page #
1	<i>Direct Rollover/Transfer to ICMA-RC Form</i>	Transfer to ICMA-RC from another retirement plan provider	3
2	<i>Transfer From ICMA-RC To ICMA-RC Form</i>	Transfer from one employer's plan with ICMA-RC to another employer's plan also with ICMA-RC	10

If you are transferring assets from another retirement plan provider (non-ICMA-RC account) to an account at ICMA-RC, you will need to complete Form #1, the *Direct Rollover/Transfer to ICMA-RC Form*. You should also contact the plan provider and ask if they require their own paperwork to be completed in addition to the ICMA-RC transfer form.

If you are transferring assets from one ICMA-RC account to another ICMA-RC account, you will need to complete Form #2, the *Transfer From ICMA-RC To ICMA-RC Form*.

Co-Provider Transfers: If you are transferring assets from another provider's 457 plan with your current employer to an ICMA-RC 457 plan with your current employer, please contact ICMA-RC and request the *457 Co-Provider Transfer to ICMA-RC Form*. Please do not submit the forms in this packet.

Also remember to:

- ✓ Review the instructions for the appropriate form (contained in this packet).
- ✓ Complete the form.
- ✓ Make copies of the completed form.
- ✓ Send the originals to ICMA-RC.

If you would like to establish a Vantagepoint IRA, please visit ICMA-RC's website at www.icmarc.org/IRA.

MAIL/WIRE INSTRUCTIONS FOR THE FORMER TRUSTEE/CUSTODIAN

Use the enclosed return envelope for the transfer forms only. Please send any checks to the addresses listed below.

Transfers to an ICMA-RC 457 Plan:

Send checks to:

Vantagepoint Transfer Agents/457
c/o M & T Bank
P.O. Box 64553
Baltimore, MD 21264-4553

Send wire transfers to:

M & T Bank
ABA #022000046
Vantagepoint Transfer Agents/457
Account #42538001

Please reference the following information on the check or wire:

- 30XXXX (six-digit plan # beginning with "30" specified in Section 2 of the *Direct Rollover/Transfer to ICMA-RC Form*)
- Investor name and last four digits of SSN
- **Roth Assets** – If the transfer includes **Roth assets** please note the following on the check/wire: 1) the amount of Roth contributions, 2) the amount attributable to earnings on the Roth contributions, and 3) the date of the participant's first Roth contribution.
- **Rollover Assets** – If the transfer includes non-457 rollover assets, this amount should be noted on the check/wire.

Transfers to an ICMA-RC 401 Plan:

Send checks to:

Vantagepoint Transfer Agents/401
c/o M & T Bank
P.O. Box 64668
Baltimore, MD 21264-4668

Send wire transfers to:

M & T Bank
ABA #022000046
Vantagepoint Transfer Agents/401
Account #42537981

Please reference the following information on the check or wire:

- 10XXXX (six-digit plan # beginning with "10" specified in Section 2 of the *Direct Rollover/Transfer to ICMA-RC Form*)
- Investor name and last four digits of SSN
- **Roth Assets (401(k) plans only) and/or Other After-Tax Assets** – If the transfer includes **Roth or other after-tax assets** please note the following on the check/wire: 1) the amount of Roth or other after-tax contributions, 2) the amount attributable to earnings on the Roth or other after-tax contributions, and 3) the date of the participant's first Roth contribution (if applicable).

Direct Rollover/Transfer to ICMA-RC Form: Form #1 Instructions

Use this form if your current plan provider has agreed to accept ICMA-RC's transfer forms, or if the other provider requires ICMA-RC's paperwork in addition to their own forms.

Return the form to ICMA-RC in the envelope provided.

Section 1: Personal Information – Provide all of the requested information.

Section 2: Transfer To – Specify the ICMA-RC 457 or 401 plan account that will receive the assets.

Section 3a: Transfer From (Other Provider Account Information) – Please provide information on the account and trustee/custodian that will be sending the rollover to ICMA-RC. **You should also contact the other provider to confirm whether or not they will require you to complete any additional forms.**

Section 3b: Transfer Amount – Indicate whether you wish to transfer the total value of your account (100%) or a specified portion of the account. If you elect to transfer a portion of your account, specify the dollar amount and funds you wish to transfer.

Section 3c: Roth or Other After-Tax Assets – If the recipient plan specified in Section 2 of this form is not able to accept a rollover of Roth or other after-tax assets, these amounts will be distributed to you, unless you request that these amounts not be transferred by checking the applicable box in this section and writing "0" in the space provided.

- Please confirm that your 457 or 401(k) plan permits roll-ins of Roth assets prior to requesting a rollover. Note that other after-tax assets are not eligible for a rollover into a 457 plan.

Please Note: Only 401 plan to 401 plan transfers allow transfers of after-tax contributions (basis). In all other cases, the after-tax contributions (basis) should be sent directly to you in a check by the transferring financial organization.

Section 4: Rollover Investment Allocation – Please read this section carefully. It contains detailed information on how the assets you transfer to your ICMA-RC account will be invested.

Section 5: Participant Signature – By signing this form, you are attesting to the following: I have received and read the current VantageTrust's *Making Sound Investment Decisions: A Retirement Investment Guide* and the applicable prospectus for my investments.

As required by law and under penalty of perjury, I certify that the Social Security Number (taxpayer identification number) I provided for myself is correct.

I acknowledge that any outstanding loan(s) will default as outlined in my employer's plan.

I acknowledge that I received and reviewed the *Special Tax Notice Regarding Plan Payments*, and I hereby waive the 30-day waiting period that is typically required for withdrawal/transfer requests.

I hereby agree to indemnify ICMA-RC (its agents, affiliates, successors and employees) from any and all liability resulting from my failure to meet any IRS requirements.

Section 6: Signature Guarantee – Some plan providers require a signature guarantee on the transfer request form (ICMA-RC does not). Please check with your current plan provider to see if they require a signature guarantee, as the lack of a required signature guarantee may delay the processing of your transfer request. Signature guarantees can be obtained at most local banks.

Section 6a: ICMA-RC Use Only – Representative signs when valid identification has been verified.

Section 6b: Representative Comments – For internal use only.

Section 7: ICMA-RC Authorization – This section verifies to the transferring trustee or custodian that ICMA-RC maintains an eligible 457 or 401 plan which is eligible to receive transfers.

Section 8: Check/Wire Instructions

Important Note

If you are a new participant in the ICMA-RC plan into which you are transferring assets, please complete and send the appropriate enrollment form for your plan. If you do not have an enrollment form, please call ICMA-RC at 800-669-7400.

Once ICMA-RC receives the necessary forms, we will handle the rest. We will contact you if more information is needed and contact the other provider to initiate the transfer.

Mail or fax completed forms to ICMA-RC. If you fax the form, please do not mail the original.

Mail:

ICMA-RC
ATTN: Workflow Management Team
P.O. Box 96220
Washington, DC 20090-6220

Fax:

ICMA-RC
ATTN: Workflow Management Team
202-682-6439



Direct Rollover/Transfer To ICMA-RC Form: Form #1 - Page 1 of 3

- Do not use this form to transfer from a 457 plan with your current employer to an ICMA-RC 457 plan also with your current employer.
- Use this form to request a direct rollover/transfer of assets from a retirement plan at another financial organization (401 defined contribution, 401 defined benefit, 403(b), 457), or Traditional or Conduit or SEP IRA to an ICMA-RC 457 or 401 plan. Do not use this form to request a transfer to a Vantagepoint IRA.
- If you are new to the ICMA-RC plan you are transferring into, you must also complete the appropriate enrollment form.

1 Personal Information	Full Name of Participant Last _____ First _____ M.I. _____ Social Security Number (for tax-reporting purposes) _____ Date of Birth _____ Daytime Phone Number _____ _____-_____-_____/_____/_____/_____(_____)_____-_____ Month Day Year Area Code Mailing Address/Street _____ _____ City _____ State _____ Zip Code _____ _____ Marital Status ☐ Married ☐ Single
2 Transfer To	I want to transfer assets to my ICMA-RC: (Check only one box. Each transfer requires a separate form.) ☐ 457 Plan Account Number: 3 0 _____ Employer Plan Name _____ ☐ 401 Plan Account Number: 1 0 _____ Employer Plan Name _____
3a Transfer From (Other Provider Account Information)	I am requesting a direct rollover from the account specified below. ☐ 457 plan ☐ 401 plan ☐ 403(b) plan ☐ Traditional IRA ☐ Other: _____ Name of Trustee/Custodian* _____ Name of Eligible Employer Plan (if applicable) _____ Phone Number of Trustee/Custodian* (_____)_____-_____ Address of Trustee/Custodian* _____ City* _____ State* _____ Zip Code* _____-_____ Account Number* _____ *Must be completed - lack of provider information may delay your transfer request.
3b Transfer Amount (must be completed)	I wish to liquidate and transfer: ☐ 100% of my account balance (Estimated Transfer Amount \$ _____). OR ☐ Partial transfer in the amount of \$_____.
3c Roth or Other After-Tax Assets	Note that if the recipient plan specified in Section 2 of this form is not able to accept a rollover of Roth or other after-tax assets, these amounts will be distributed to you, unless you request that these amounts not be transferred. ☐ _____% Check this box and specify an alternate percentage if you want less than 100% of your Roth and/or other after-tax assets transferred/distributed with your request (if applicable). Please confirm that your 457 or 401(k) plan permits roll-ins of Roth assets prior to requesting a rollover. Note that other after-tax assets are not eligible for a rollover into a 457 plan. Note to Transferring Financial Organization - If the transfer includes Roth or other after-tax assets please note the following on the check/wire: 1) the amount of Roth or other after-tax contributions, 2) the amount attributable to earnings on the Roth or other after-tax contributions, and 3) the date of the participant's first Roth contribution (if applicable). For transfers to a 457 plan, the amount of non-457 rollover assets (if any) should also be noted.

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Direct Rollover/Transfer To ICMA-RC Form: Form #1 - Page 2 of 3

Employer Plan Number

Social Security Number

_____ - _____ - _____

4 Rollover Investment Allocation

Assets will be invested in your account according to your rollover allocation instructions. You can provide or confirm your rollover investment allocation by accessing your account online at www.icmarc.org and select the "Manage My Account" tab and the "Future Allocations" menu option or by contacting ICMA-RC. Read below for information on how rollover assets will be invested in the absence of valid rollover allocation instructions.

457 Plan: In the absence of valid rollover allocation instructions, assets will be invested according to the allocation instructions for contributions to your account (or to the default fund selected by your employer, if you have not yet provided allocation instructions for the investment of contributions to your account).

New York State 457 Deferred Compensation Plan: If your 457 plan account is with an employer in New York State, the transferred assets will be invested according to the same allocation instructions that are used for the investment of contributions to your account (or to the default fund selected by your employer, if you have not yet provided allocation instructions for the investment of contributions to your account).

401 Plan: In the absence of valid rollover allocation instructions, assets will be invested in the default fund selected by your employer.

ICMA-RC will send you a confirmation notice when the transferred assets have been received and credited to your account. You will have the ability to transfer your assets to any investments available within your plan at any time by accessing your account online at www.icmarc.org or by contacting ICMA-RC.

5 Participant Signature

I acknowledge that I have read and agree to the disclosures shown in the instructions for this section. I have also read and agree to the process described in Section 4 of this form relating to how the transferred assets will be invested within my account.

I authorize and request the custodian of my existing retirement plan specified in Section 3a to liquidate and transfer my existing account to the ICMA-RC account specified in Section 2 of this form.

Signature _____ Date _____ / _____ / _____
Month Day Year

6 Signature Guarantee

Signature Guarantee

Some plan providers require a signature guarantee on the transfer request form (ICMA-RC does not). Please check with your current plan provider to see if they require a signature guarantee, as the lack of a required signature guarantee may delay the processing of your transfer request. Signature guarantees can be obtained at most local banks.

Authorized Officer to Place Stamp Here

Guarantor

Title

(EXTERNAL)

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Direct Rollover/Transfer To ICMA-RC Form: Form #1 - Page 3 of 3

Employer Plan Number

Social Security Number

_____ - _____ - _____

6a ICMA-RC Use ONLY

Representative that verified ID

____ / ____ / ____
Month Day Year

Type of ID

6b Rep Comments - for Internal Use Only

☐ No LOA needed

7 ICMA-RC Authorization

ICMA-RC hereby attests that it maintains an eligible 457 or 401 plan account for the above named individual and will accept the above referenced transfer of assets.

Authorized Signature, ICMA-RC

Assistant Secretary
Title

8 Check/Wire Instructions for Former Trustee/ Custodian

Please review Section 2 to determine if the assets are being transferred to a 457 plan or 401 plan account and follow the appropriate instructions.

457 Plan

Send checks to:

Vantagepoint Transfer Agents/457
c/o M & T Bank
P.O. Box 64553
Baltimore, MD 21264-4553

Send wire transfers to:

M & T Bank
ABA #022000046
Vantagepoint Transfer Agent/457
Account # 42538001

Please reference: 30XXXX (six-digit plan # beginning with "30" specified in Section 2), investor name and SSN on check/wire.

Roth and Non-457 Rollover Assets – If the transfer includes **Roth assets** please note the following on the check/wire: 1) the amount of Roth contributions, 2) the amount attributable to earnings on the Roth contributions, and 3) the date of the participant's first Roth contribution. The amount of **non-457 rollover assets** (if any) should also be noted.

401 Plan

Send checks to:

Vantagepoint Transfer Agents/401
c/o M & T Bank
P.O. Box 64668
Baltimore, MD 21264-4668

Send wire transfers to:

M & T Bank
ABA #022000046
Vantagepoint Transfer Agent/401
Account # 42537981

Please reference: 10XXXX (six-digit plan # beginning with "10" specified in Section 2), investor name and SSN on check/wire.

Roth and Other After-Tax Assets – If the transfer includes **Roth or other after-tax assets** please note the following on the check/wire: 1) the amount of Roth or other after-tax contributions, 2) the amount attributable to earnings on the Roth or other after-tax contributions, and 3) the date of the participant's first Roth contribution (if applicable).

(EXTERNAL)

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Transfer From ICMA-RC To ICMA-RC Form: Form #2 Instructions

Use this form to consolidate your ICMA-RC accounts. You can use this form to request a transfer of assets from one ICMA-RC plan to another ICMA-RC plan.

Section 1: Personal Information – Provide all of the requested information.

Section 2: Transfer To – Indicate the ICMA-RC account that you are transferring the assets to, and provide the employer plan name.

Section 3: Transfer From – Indicate the ICMA-RC account that you are transferring the assets from, and provide the employer plan name.

Section 4a: Transfer Amount – Indicate whether you wish to transfer the total value of your account (100%) or a specified portion of the account. If you elect to transfer a portion of your account, specify the dollar amount and funds you wish to transfer.

Section 4b: Roth or Other After-Tax Assets – If the recipient plan specified in Section 2 of this form is not able to accept a rollover of Roth or other after-tax assets, these amounts will be distributed to you, unless you request that these amounts not be transferred by checking the applicable box in this section and writing "0" in the space provided.

- Please confirm that your 457 or 401(k) plan permits roll-ins of Roth assets prior to requesting a rollover. Note that other after-tax assets are not eligible for a rollover into a 457 plan.

Section 5: Rollover Investment Allocation – Please read this section carefully. It contains detailed information on how the assets you transfer to your ICMA-RC account will be invested.

Note to participants in 457 plans residing in New York State: Your assets will be invested according to the allocation instructions on file for your current contributions.

Section 6: Participant and Employer Signatures – Please sign the form and obtain an authorized signature from your previous employer (for the plan specified in Section 3). The employer signature is required in order to process your transfer request, unless your previous employer has already notified ICMA-RC of your separation from service.

Mail or fax completed forms to ICMA-RC. If you fax the form, please do not mail the original.

Mail:

ICMA-RC
ATTN: Workflow Management Team
P.O. Box 96220
Washington, DC 20090-6220

Fax:

ICMA-RC
ATTN: Workflow Management Team
202-682-6439

Qualified Joint and Survivor Annuity (applies to married participants in some 401 plans only)

If you are married and transferring assets from an ICMA-RC 401 plan, **and** the employer sponsoring the plan has elected the Qualified Joint and Survivor Annuity Option, your spouse must consent to the transfer of assets to another retirement plan. You and your spouse will need to complete the *Waiver of Qualified Joint and Survivor Annuity Form* available online at www.icmarc.org/forms.

VantageTrust Retirement IncomeAdvantage Fund

If your plan offers the VantageTrust Retirement IncomeAdvantage Fund (the Fund), any assets you have invested in the Fund will be excluded from your transfer/rollover request. If you would like to consolidate your Fund balances into one ICMA-RC plan, please contact ICMA-RC for the appropriate transfer form. You can do a fund transfer from the Fund to other investment options available in your plan if you would like to have the Fund assets distributed with your transfer/rollover request. However, you should be aware that withdrawals from the Fund prior to Lock-In proportionately reduce your guaranteed values. After Lock-In, Excess Withdrawals will proportionately reduce and potentially terminate available guarantees. Please note that if you withdraw all of your assets from the Fund, you lose all guarantees. For additional information, please review the *VantageTrust Retirement IncomeAdvantage Fund Important Considerations* document.

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Transfer From ICMA-RC To ICMA-RC Form: Form #2 - Page 1 of 2

- Use this form to request a direct rollover/transfer of assets from one ICMA-RC plan to another ICMA-RC plan. Do not use this form to request a transfer to a Vantagepoint IRA.
- If you are new to the ICMA-RC plan you are transferring into, you must also complete the appropriate enrollment form.

1 Personal Information	Full Name of Participant Last _____ First _____ M.I. _____ Social Security Number (for tax-reporting purposes) _____ Date of Birth _____ Daytime Phone Number _____ _____-_____-_____/_____/_____/_____(_____)_____-_____ Month Day Year Area Code Mailing Address/Street _____ City _____ State _____ Zip Code _____ Marital Status ☐ Married ☐ Single												
2 Transfer To	I want to transfer assets to my ICMA-RC: (Check only one box. Each transfer requires a separate form.) ☐ 457 Plan Account Number: 3 0 _____ Employer Plan Name _____ ☐ 401 Plan Account Number: 1 0 _____ Employer Plan Name _____												
3 Transfer From	I want to transfer assets from my ICMA-RC: (Check only one box. Each transfer requires a separate form.) ☐ 457 Plan Account Number: 3 0 _____ Employer Plan Name _____ ☐ 401 Plan Account Number: 1 0 _____ Employer Plan Name _____ ☐ Existing Vantagepoint IRA Account Number: 7 0 _____												
4a Transfer Amount	I wish to liquidate and transfer: ☐ My entire account OR ☐ The following portion of my account in the manner specified below: <table border="0"><thead><tr><th>Fund Name</th><th>Dollar Amount</th><th>Fund Name</th><th>Dollar Amount</th></tr></thead><tbody><tr><td>1) _____</td><td>_____</td><td>3) _____</td><td>_____</td></tr><tr><td>2) _____</td><td>_____</td><td>4) _____</td><td>_____</td></tr></tbody></table>	Fund Name	Dollar Amount	Fund Name	Dollar Amount	1) _____	_____	3) _____	_____	2) _____	_____	4) _____	_____
Fund Name	Dollar Amount	Fund Name	Dollar Amount										
1) _____	_____	3) _____	_____										
2) _____	_____	4) _____	_____										
4b Roth or Other After-Tax Assets	Note that if the recipient plan specified in Section 2 of this form is not able to accept a rollover of Roth or other after-tax assets, these amounts will be distributed to you, unless you request that these amounts not be transferred. ☐ _____% Check this box and specify an alternate percentage if you want less than 100% of your Roth and/or other after-tax assets transferred/distributed with your request (if applicable). Please confirm that your 457 or 401 (k) plan permits roll-ins of Roth assets prior to requesting a rollover. Note that other after-tax assets are not eligible for a rollover into a 457 plan.												
5 Rollover Investment Allocation	Assets will be invested in your account according to your rollover allocation instructions. You can provide or confirm your rollover investment allocation by accessing your account online at www.icmarc.org and select the "Manage My Account" tab and the "Future Allocations" menu option or by contacting ICMA-RC. Read below for information on how rollover assets will be invested in the absence of valid rollover allocation instructions. 457 Plan: In the absence of valid rollover allocation instructions, assets will be invested according to the allocation instructions for contributions to your account (or to the default fund selected by your employer, if you have not yet provided allocation instructions for the investment of contributions to your account). New York State 457 Deferred Compensation Plan: If your 457 plan account is with an employer in New York State, the transferred assets will be invested according to the same allocation instructions that are used for the investment of contributions to your account (or to the default fund selected by your employer, if you have not yet provided allocation instructions for the investment of contributions to your account). 401 Plan: In the absence of valid rollover allocation instructions, assets will be invested in the default fund selected by your employer. ICMA-RC will send you a confirmation notice when the transferred assets have been received and credited to your account. You will have the ability to transfer your assets to any investments available within your plan at any time by accessing your account online at www.icmarc.org or by contacting ICMA-RC.												



Transfer From ICMA-RC To ICMA-RC Form: Form #2 - Page 2 of 2

Social Security Number

_____ - _____ - _____

6 Participant and Employer Signatures

I acknowledge that I have read and agree to the disclosures shown in the instructions for this section. I have also read and agree to the process described in Section 5 of this form relating to how the transferred assets will be invested within my account.

I authorize and request ICMA-RC to liquidate the retirement plan account specified in Section 3 and transfer it to the ICMA-RC retirement plan account specified in Section 2.

Employee Signature _____

_____/_____/_____
Month Day Year

By signing, the employer confirms the participant is eligible to transfer assets from the retirement plan specified in section 3. A signature is not required if the employer has already notified ICMA-RC of the participant's separation from service.

Authorized Employer Official's Signature _____

_____/_____/_____
Month Day Year

Name and Title of Authorized Official (Please Print) _____

Participant's Termination Date ____/____/____
Month Day Year

Vesting _____ %

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ICMA RETIREMENT CORPORATION
P.O. BOX 96220
WASHINGTON, DC 20090-6220
800-669-7400
WWW.ICMARC.ORG