

TRADITIONAL TO ROTH CONVERSION REQUEST



PERSONAL INFORMATION:

Account Holder Name _____ Telephone Number _____
 Legal Address (required) _____ Social Security Number (Required) _____
 City, State, Zip _____ - -

YOUR FUNDS ARE CURRENTLY HELD AT:

Name of Custodian/Trustee _____ Account Number _____

INDICATE THE TYPE OF PLAN YOU ARE CONVERTING OVER FROM:

Traditional SEP SIMPLE Other Qualified Plan _____

CONVERSION INFORMATION:

Choose one of the following: Partial Conversion Complete Conversion

Please select one of the following options:

Conversion to an EXISTING NGTS Roth IRA Account No: _____ Conversion to a NEW NGTS Roth IRA Account
 (Attach Roth IRA Application)

DESCRIPTION OF ASSETS: Please attach additional page if needed. For assets converting IN KIND, a Fair Market Valuation Form will be required.

Cash \$ _____

Asset Description	Amount (\$)

PART I. ROLLOVER FROM ANOTHER ROTH IRA

I certify that the following statements are true and correct.

1. This rollover contribution is being made within 60 days after my receipt of funds from another Roth IRA in which I was either the participant or surviving spouse beneficiary. In the case of a distribution from a Roth IRA due to a first time homebuyer which is being rolled into this Roth IRA because of a delay in the acquisition of the first time home, this contribution is being made within 120 days after my receipt of funds from the distributing Roth IRA.
2. During the 12-month period prior to my receipt of the distribution being rolled over, I have not received a rollover distribution from any IRA which was subsequently rolled over to another IRA. (This rule does not apply to a delay in the acquisition of a residence for a first time homebuyer as discussed above).

PART II. CONVERSION FROM TRADITIONAL TO ROTH IRA

I certify that the following statements are true and correct.

1. If an amount was distributed from a traditional IRA, this conversion contribution is being made within 60 days after my receipt of funds from my traditional IRA.
2. I certify that I am eligible to make this conversion and that I am either the IRA participant or the participant's surviving spouse beneficiary.

PART III. ROLLOVER FROM A DESIGNATED ROTH CONTRIBUTION ACCOUNT

This is a direct rollover or a 60-day rollover from the Designated Roth Contribution Account under my employer's §401(k), §403(b) plan, or governmental 457(b) plan, and I certify that the following statements are true and correct.

1. The undersigned certifies that my employer's qualified §401(k) plan, §403(b) plan, or governmental 457(b) plan has made or will make an Eligible Rollover Distribution that is either being paid in a Direct Rollover to the Custodian or Trustee of my Roth IRA, or paid directly to me that I am rolling over to my Roth IRA no later than the 60th day after receiving the Eligible Rollover Distribution.
2. This rollover/direct rollover solely represents all or a portion of my Designated Roth Contribution Account under the employer's plan and no other account under the employer's plan is being rolled over to my Roth IRA.
3. This rollover/direct rollover is not part of a series of payments over my life expectancy or over a period of 10 years or more.
4. This rollover/direct rollover does not include (1) any required minimum distribution with respect to the employer's plan; (2) any hardship distribution; (3) any corrective distribution; or (4) any deemed distribution from an employer's plan.
5. I certify that I am eligible to establish a Roth IRA with this rollover/direct rollover of an Eligible Rollover Distribution from a Designated Roth Contributions Account, and that I am one of the following: the plan participant; the surviving spouse of the deceased plan participant; the spouse or former spouse of the plan participant under a Qualified Domestic Relations Order; or a nonspouse beneficiary but only if this is a direct rollover to an Inherited Roth IRA.

**TRADITIONAL TO ROTH
 CONVERSION REQUEST**



PART IV. ROLLOVER CONVERSION FROM AN EMPLOYER'S PLAN TO ROTH IRA:

I certify that the following statements are true and correct.

1. This rollover conversion contribution is being made within 60 days after my receipt of funds from my employer plan or is being paid in a direct rollover.
2. I understand that the taxable portion of this rollover conversion is includible in my gross income.
3. I certify that I am eligible to make a conversion.

PART V. ROLLOVER CONTRIBUTION OF THE MILITARY DEATH GRATUITY AND SGLI PAYMENTS:

I certify that the following statements are true and correct and that I am the recipient of one or both of the following eligible rollover payments.

1. This rollover contribution is being made within one year after my receipt of a military death gratuity payment and does not exceed \$100,000.
2. This rollover contribution is being made within one year after my receipt of a SGLI payment and does not exceed \$400,000.

NOTICE OF WITHHOLDING ON DISTRIBUTIONS:

The distributions you receive from your individual retirement account established at this institution are subject to Federal income tax withholding unless you elect not to have withholding apply. You may elect not to have withholding apply to your distribution payments by completing the "Withholding Election" section below. If you do not complete the "Withholding Election" section by the date your distribution is scheduled to begin, Federal income tax will be withheld from the amount withdrawn at a rate of 10%. If you elect not to have withholding apply to your distribution payments, or if you do not have enough Federal income tax withheld from your distribution, you may be responsible for payment of estimated tax. You may incur penalties under the estimated tax rules if your withholding and estimated tax payments are not sufficient.

WITHHOLDING ELECTION:

Choose either Option 1 or 2. Must be completed for any kind of distribution.

Option 1 Withhold Federal income tax at the rate of _____% (not less than 10%) plus an additional amount \$_____ from the amount withdrawn.

Option 2 Effective _____, I elect not to have Federal income tax withheld. (Must have US Residence address on file.) I understand that I am still liable for the payment of Federal income tax on the taxable amount. I also understand that I may be subject to tax penalties under the estimated tax payment rules, if my payments of estimated tax and withholding, if any, are not adequate.

SIGNATURES:

The undersigned hereby irrevocably elects, pursuant to IRS Regulation 1.402(a)(5)-1T to treat this contribution as a rollover contribution. I acknowledge that, due to the complexities involved in the tax treatment of rollovers between Roth IRAs, conversions from traditional IRAs and employer plans, rollovers from a Designated Roth Contribution Account under an employer's plan and rollovers of the military death gratuity and SGLI payments, the Trustee/Custodian has recommended that I consult with my tax advisor or the IRS before completing this transaction to make certain that this transaction qualifies as a valid contribution and is appropriate in my individual circumstances. I understand that these transactions are reported to the IRS and I acknowledge that I am responsible for record keeping Roth IRA contribution information as directed by the IRS. I hereby release the Trustee/Custodian from any claim for damages on account of the failure of this transaction to qualify as a valid rollover contribution or conversion. Please send the original to Next Generation Trust Services.

I declare that I have examined this document, including accompanying information, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Participant or Beneficiary _____ Date _____

FOR OFFICE USE ONLY:	
Termination Checklist Attached? <input type="checkbox"/> Yes <input type="checkbox"/> No	Amount Requested _____
Account Closing? <input type="checkbox"/> Yes <input type="checkbox"/> No	Fees (deducted from distribution) _____
Client Confirmation Date _____	Amount Withdrawn (reported to IRS) _____
	Federal Withholding _____
	Total Distribution _____