



# SUPPLEMENTAL ACCOUNT INFORMATION

Please complete the appropriate sections.

Section B for Roth conversion requests. Section C for Recharacterization requests. Section D for Beneficiary Account information.

## A. PARTICIPANT IDENTIFICATION

FULL NAME \_\_\_\_\_ PHONE NO. \_\_\_\_\_ ACCOUNT NUMBER \_\_\_\_\_

## B. CONVERSION OF TRADITIONAL IRA, SIMPLE IRA OR SEP IRA TO A ROTH IRA Roth conversion fee applies

I wish to convert my Traditional IRA, SIMPLE IRA or SEP account to a Roth IRA as indicated below. I understand that this conversion will be reported both as a distribution on which I may owe income tax and a conversion contribution to my Roth IRA. I further understand that it is my responsibility to ensure that I am qualified to make this conversion and that none of the conversion assets include disqualified assets such as employer contributions or required minimum distributions.

### I declare and make the following conversion election:

My existing account is: \_\_\_\_\_ Account Type: + Traditional + SEP + SIMPLE

Please select one: + This is a conversion to a **new Roth IRA**, I have attached a completed IRA Services Roth IRA Application

+ This is a conversion to an **existing IRA Services Roth IRA**. My Roth IRA Account Number is: \_\_\_\_\_

Please select one: + This is a **full conversion**: Convert ALL assets held in the existing account listed above

+ This is a **partial conversion**: Cash amount to convert \$ \_\_\_\_\_ + Convert the following assets (please attach a list)

**IMPORTANT: If converting asset(s) besides cash, you are required to provide us with an updated valuation of your asset(s) prior to the conversion.**

## C. CONTRIBUTION RECHARACTERIZATION Recharacterization fee applies

I wish to recharacterize a contribution/conversion I previously made to the account listed below. I understand that it is my responsibility to ensure that this recharacterization is legal and is within the time limits imposed by IRS regulations and to report the recharacterization on Form 8606 as required by those regulations. I understand that the custodian will also recharacterize any income attributable to this contribution/conversion amount.

### I declare and make the following irrevocable election:

Type of Contribution/Conversion Recharacterization (Please select one)	Tax Year	Amount to Recharacterize	Date Originally Made
+ Roth IRA Contribution to Traditional IRA Contribution:	_____	\$ _____	____/____/____
+ Roth IRA Conversion back to Traditional IRA:	_____	\$ _____	____/____/____
+ Traditional IRA Contribution to Roth IRA Contribution:	_____	\$ _____	____/____/____

Account from which to withdraw amount: \_\_\_\_\_

Account to which the deposit is to be made: \_\_\_\_\_ **OR** + check here if you want to establish an account (please attach a **NEW ACCOUNT APPLICATION** form)

## D. BENEFICIAL ACCOUNT INFORMATION

I am transferring/rolling over a beneficial account where I am the beneficiary. I declare that the following information are the true facts and elections made at the time the account was distributed to me as beneficiary:

### Grantor (Decedent) Information:

Name of Decedent: \_\_\_\_\_

Birth Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ Date of Death: \_\_\_\_/\_\_\_\_/\_\_\_\_ + WAS or + WAS NOT in distribution at the time of death

### Beneficiary Type:

I am a (please check one): + spousal beneficiary + non-spousal beneficiary + non-person beneficiary (trust, etc.)

### Select Election for Beneficiary Type:

Spousal Beneficiary	Non-Spousal Beneficiary	Non-Person Beneficiary
+ Treated as my own IRA	+ Elect 5-year rule payout <sup>1</sup>	+ 5-year rule required if grantor was not in distribution at the time of death
+ Elect 5-year rule payout <sup>1</sup>	+ Single life expectancy payments based on my (beneficiary) age not recalculated <sup>5</sup>	+ Single life expectancy payments based on grantor's age not recalculated <sup>4</sup>
+ Single life expectancy payments based on my (spouse's) age <sup>2</sup>	+ Single life expectancy payments based on grantor's age not recalculated <sup>3,4</sup>	
+ Single life expectancy payments based on grantor's age <sup>3,4</sup>	Last Life Expectancy Factor Used: _____	Last Life Expectancy Factor Used: _____

1- Only allowed if grantor was not in distribution at the time of death

2- Begun by the later of 12/31 of the year following the grantor's death or the year grantor would have been 70½

3- If Grantor was in distribution at the time of death and was younger than beneficiary, then this option is required if single life expectancy payments option is chosen

4- Begun by 12/31 of the year following the grantor's death

5- Assumes separate accounting applies, otherwise oldest beneficiary's age must be used, please contact IRA Services if separate accounting not used

**Form Delivery Options**  
By Mail or Overnight  
By E-mail By Fax

**The IRA Club**  
333 N. Michigan Ave., Suite 2220  
Chicago, IL 60601  
Email: docs@iraclub.org  
Fax: 888-600-6997

## E. SIGNATURE

Participant Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_