



Premiere Select® IRA Tax Withholding Election Form

This form should be used to change your federal and/or state tax withholding election for periodic distributions from your Premiere Select Traditional IRA, Rollover IRA, Roth IRA, SEP-IRA, SIMPLE IRA, or IRA Beneficiary Distribution Account ("Premiere Select IRA"). If you wish to change your tax withholding election for more than one Premiere Select IRA, you must complete a separate form for each Premiere Select IRA.

If you have any questions, please consult your investment representative.

1 Account Information

First Name MI Last Name

Social Security Number or Taxpayer ID number Date of Birth - -

2 Notice of Withholding – Please read carefully.

Your IRA distributions, other than Roth IRA distributions, are subject to federal (and in some cases, state) income tax withholding unless you elect not to have withholding apply. Withholding will apply to the gross amount of each distribution, even if you have made non-deductible contributions. Moreover, failure to provide a U.S. residential address will result in 10% federal income tax withholding (and possible state income tax withholding) on the distribution proceeds even if you have elected not to have tax withheld (an IRS requirement as applicable). A Post Office Box does not qualify as a residential address.

If you elect to have withholding apply (by indicating so on this form or a distribution request form, by making no choice, or by not providing a U.S. residential address), federal income tax will be withheld from your IRA distributions (excluding Roth IRA distributions) at a rate of at least ten percent (10%). Federal income tax will not be withheld from distributions from a Roth IRA unless you elect to have such tax withheld.

If federal income tax is withheld from your distribution, state income taxes may also be withheld. Your state of residence will determine your state income tax withholding requirements, if any. Your state of residence is determined by your legal address of record provided for your IRA.

Residents of AR, IA, KS, MA, ME, OK, and VT: If federal income tax is withheld, state income tax of at least your state's minimum requirements must be withheld in addition to federal income tax withholding at the time of your distribution. If you elect out of federal income tax withholding, state income tax will not be withheld unless you indicate otherwise.

Residents of CA, NC, and OR: If federal income tax is withheld, state income tax of at least your state's minimum requirements must be withheld in addition to federal income tax withholding at the time of your distribution unless you elect not to have state income taxes withheld.

Residents of DE: State income tax of at least your state's minimum requirements must be withheld regardless of whether or not federal income tax is withheld unless you elect not to have state income taxes withheld.

Residents of AK, FL, HI, MS, NH, NV, SD, TN, TX, WA, and WY: State income tax withholding is not available on your IRA distributions. Please consult your tax advisor, state agency, or investment representative for more information.

Residents of all other states and the District of Columbia: You are not subject to mandatory state income tax withholding, however, you may elect voluntary state income tax withholding in a percentage. If you elect to have state income taxes withheld and your state provides a minimum amount or percentage for withholding, you must elect a percentage that is not less than your state's minimum withholding requirements. If the percentage you elect for withholding is less than your state's minimum withholding requirements, your state's minimum amount or percentage will be withheld.

Important: State tax withholding rules can change, and the rules cited above may not reflect the current ruling of your state. Please consult with your investment representative to obtain the most up-to-date information pertaining to your state.

Whether or not you elect to have federal, and if applicable, state income tax withheld, you are still responsible for the full payment of federal income tax, any state tax or local taxes, and any penalties which may apply to your distributions. Whether or not you elect to have withholding apply (by indicating so on this form), you may be responsible for payment of estimated taxes. You may incur penalties under the IRS and applicable state tax rules if your estimated tax payments are not sufficient.

If you are not a U.S. person (including a U.S. resident alien), you must submit IRS Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, with this form to claim tax treaty benefits, if applicable. To obtain Form W-8BEN, please consult your tax advisor or go to the IRS website at <http://www.irs.gov>.



Account Number -

3 Withholding Election

Note: If you are not a U.S. person (including a U.S. resident alien) **DO NOT** complete this section.

The withholding elections below will apply to each payment in the series of your periodic distribution plan until you change the elections in writing. You may change your election for any subsequent distributions by simply completing another Premiere Select IRA Tax Withholding Election Form or Premiere Select IRA Periodic Distribution Request Form and submitting it to your investment representative.

Federal Income Tax Withholding – Choose One

IRS regulations require us to withhold federal income tax at the rate of 10% from your total IRA distributions, except Roth IRA distributions, unless you elect NOT to have withholding apply. (For Roth IRA distributions for which no withholding instructions are provided, taxes will not be withheld.)

- I **DO NOT** want to have federal income tax withheld from my IRA distributions.
- I **want** to have federal income tax withheld from my IRA distributions at the rate of % (insert whole percentage).
If you select a percentage of less than 10%, we will withhold 10%.

State Income Tax Withholding

Your state of residence will determine your state income tax withholding requirements, if any. Your state of residence is determined by your legal address of record provided for your IRA. If federal withholding is applied, state income tax may also be required, regardless of your election. Please see information in Notice of Withholding above for your state's rules. **Do not complete this section if you are a resident of AK, FL, HI, MS, NH, NV, SD, TN, TX, WA or WY.**

- I **DO NOT** want state income tax withheld. (For residents of CA, NC, and OR, you must check this box if federal income taxes are being withheld and you do not want state income taxes withheld; for residents of DE, you must check this box regardless of whether or not federal income taxes are being withheld if you do not want state income taxes withheld)
- I **want** to have state income taxes withheld from my IRA distributions in accordance with the minimum amount or percentage, if any, as determined by the requirements of my state of residence. Note: If your state does not provide a minimum amount or percentage for withholding and you do not provide a percentage below, state income taxes will not be withheld from your distributions.
- I **want** to have % (insert whole percentage) withheld from my IRA distributions for state income taxes.

Note: If you elect to have state income taxes withheld from your IRA distributions in a percentage that is less than your state's minimum withholding requirements, your state's minimum amount or percentage will be withheld.

4 Signature — Please check to make sure you have completed all appropriate sections of this form, then sign and date below.

I authorize and request National Financial Services LLC ("NFS") to change and apply my tax withholding election above for all periodic distribution plans I am currently taking from my Premiere Select IRA indicated above. I understand that the tax withholding election I have made above will take effect within approximately 10 business days after NFS receives and accepts this request, and will stay in effect until up to 10 business days after I submit another Premiere Select IRA Tax Withholding Election Form or Premiere Select IRA Periodic Distribution Request Form, as applicable, that is received and accepted by NFS.

I hereby certify under penalties of perjury that if I am a U.S. person (including a U.S. resident alien) the number shown in Section 1 of this form is my correct taxpayer identification (or Social Security) number. If I am not a U.S. person (including a U.S. resident alien), I have attached IRS Form W-8BEN with this Premiere Select IRA Tax Withholding Election Form and included my U.S. taxpayer identification (or Social Security) number in order to claim tax treaty benefits, if applicable.

I indemnify the Custodian of my Premiere Select IRA and NFS and their agent(s), successors, affiliates, and employees from any liability in the event that I fail to meet the IRS requirements regarding distributions from my Premiere Select Traditional IRA, Rollover IRA, Roth IRA, SEP-IRA, SIMPLE IRA or IRA Beneficiary Distribution Account, as applicable.

IRA Owner/Authorized Signator Signature

Date

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