

# Premiere Select®

## IRA Recharacterization Request Form

Use this form to request a recharacterization of all or any portion of your contributions to your Premiere Select Traditional, SEP, SIMPLE or Roth IRA. The deadline for recharacterizing an annual IRA contribution or Roth IRA conversion contribution is generally your federal income tax-filing deadline including extensions.<sup>1</sup> Please complete this form in its entirety, sign the form and send it to your investment representative.

This request will generally be processed within 3-5 business days of receipt of this form in good order at National Financial Services LLC ("NFS"). If you are doing a conversion or reconversion, this is not the proper form. Please note that reconversions are subject to IRS limits. Please consult your tax advisor for more information.

### 1 IRA Owner Information

Name (First, Middle, Last)

Social Security Number -- Date of Birth --

Home Phone -- Work Phone --

### 2 Recharacterization Request

Recharacterize the amount indicated below in my current Premiere Select Traditional or Roth IRA to my Premiere Select IRA indicated below. Employer contributions to a SEP-IRA or a SIMPLE IRA generally cannot be recharacterized as contributions to another IRA. Please consult your tax advisor. Please allow enough time for your transaction to be processed. Recharacterizations must be completed by the deadline for filing your federal income tax return (including extensions) for the year for which the contribution was made to the first IRA. Please note: a recharacterization is not considered a rollover for purposes of the one-rollover-per-year rule. You may not revoke or modify your recharacterization election after the recharacterization has been processed. **Choose either A or B below.**

**A. Recharacterize my Premiere Select Roth IRA contribution(s) and any net income allocable thereto to my Premiere Select IRA indicated below.\***

#### Roth IRA contribution type to recharacterize from:

- Conversion Contribution
- Roth IRA Annual Contribution

Specify tax year for the contribution that is being recharacterized

Account Number

Date contribution/conversion you wish to recharacterize was made to the Roth IRA

#### Amount to Recharacterize:

1. Cash Recharacterization
- Please include the original contribution or conversion amount plus any attributable earnings. \$

OR

2. In-kind Recharacterization
- Please provide a security(ies) name(s) and share/unit amount(s) to be recharacterized in-kind. Shares/Units will be reregistered into the account you have designated below (include original contribution amount plus any earnings allocable to such contributions).

	Investment Name	CUSIP or Symbol	Number of Shares
1	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>

If more space for Security and Share/Unit information is needed, please list on a separate sheet of paper and attach to this form.

**IRA to Recharacterize to:**

- Traditional IRA
- Rollover IRA
- SEP-IRA
- SIMPLE IRA

Account Number\*     -

\* Note: If you do not have an existing Premiere Select IRA, you must establish one. Please contact your investment representative for a Premiere Select IRA Application, Custodial Agreement and Disclosure Statement. SIMPLE IRA assets cannot be converted until after the expiration of the two-year period. SIMPLE IRA assets converted to a Roth IRA may be recharacterized back to a SIMPLE IRA in accordance with IRS requirements.

<sup>1</sup> The IRS has issued guidance stating that a calendar-year basis taxpayer who has timely filed or extended his or her federal income tax return may elect to recharacterize an annual contribution or Roth conversion contribution provided the individual completes the recharacterization by October 15 and files an amended tax return by the deadline for filing an amended return.

**B. Recharacterize my Premiere Select annual Traditional IRA contribution(s) and any net income allocable thereto to my Premiere Select Roth IRA indicated below.\***

**Traditional IRA to recharacterize from:**

Account Number     -

Date contribution was made to Traditional IRA   -   -     for year

**Amount to Recharacterize:**

1. Cash Recharacterization  
Please include the original contribution or conversion amount plus any attributable earnings. \$

**OR**

2. In-kind Recharacterization  
Please provide a security(ies) name(s) and share/unit amount(s) to be recharacterized in-kind. Shares/Units will be reregistered into the account you have designated below (include original contribution amount plus any earnings allocable to such contributions).

	Investment Name	CUSIP or Symbol	Number of Shares
1	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>

If more space for Security and Share/Unit information is needed, please list on a separate sheet of paper and attach to this form.

**Roth IRA to recharacterize from:**

Account Number     -

\* Note: If you do not have an existing Premiere Select Roth IRA, you must establish one. See your investment representative for a Premiere Select IRA Application, Premiere Select Roth IRA Custodial Agreement and Disclosure Statement.

**3 Signature**

I hereby notify, authorize and direct Fidelity Management Trust Company, Custodian of my Premiere Select IRA (or its successors, affiliates, agents or assigns) to recharacterize, via a trustee-to-trustee transfer, the amount of the contribution(s) and net income allocable to such contribution(s) from my Premiere Select Traditional or Roth IRA to my Premiere Select IRA indicated above. I acknowledge that I am electing to treat the contribution(s) indicated above as if they were made to the IRA to which I am recharacterizing such contribution(s).

I accept full responsibility for complying with IRS requirements on recharacterization of IRA contributions and I hereby indemnify the Custodian of the Premiere Select IRA, its agents, its successors, its affiliates and employees from any and all liability in the event I fail to meet any applicable IRS requirements with respect to the recharacterization of any IRA contribution.

IRA Owner Signature  Date (Required)