

# Premiere Select® IRA Recharacterization Request

Use this form to recharacterize:

- Annual contributions you made to a Traditional IRA as annual Roth IRA contributions;
- Annual contributions you made to a Roth IRA as annual Traditional IRA contributions;
- Conversion contributions you made to a Roth IRA back to the original Traditional IRA, SEP-IRA, or SIMPLE IRA (“deconverting”); or
- Qualified rollover contributions you made to a Roth IRA or Roth IRA Beneficiary Distribution Account (Roth IRA BDA) from a workplace savings plan to a Traditional IRA or Traditional IRA Beneficiary Distribution Account (IRA BDA).

Do NOT use this form for a conversion or reconversion. Type on screen or fill in using CAPITAL letters and black ink.

## Helpful to Know

- All recharacterizations are processed in kind.
- All recharacterizations from any IRA BDA must be recharacterized into another IRA BDA.
- Employer contributions to a SEP-IRA or a SIMPLE IRA generally cannot be recharacterized as contributions to another IRA.
- A recharacterization is not considered a rollover for purposes of the one-rollover-per-year rule.
- Any gain/loss received in an IRA outside National Financial Services LLC (“NFS”) and then subsequently transferred to a Premiere Select IRA should be included in the principal amount, as appropriate.
- Per IRS Notice 2000-39, calculation of the applicable earnings is based on a pro rata portion of the earnings accrued in the IRA during the period the IRA actually held the contribution.
- Recharacterizations generally must be completed by the federal income tax filing deadline (including extensions) for the year for which the contribution was made to the first IRA.
- The recharacterization request may not be revoked or modified after it has been processed.
- Consult a tax advisor or your investment representative for more information.

## 1. Account Owner

Provide all information requested.

First Name	M.I.	Last Name

## 2. Recharacterization Request

Recharacterize all or part of my annual contribution, conversion, or qualified rollover contribution, **as well as the gain or loss attributable to that contribution provided below**, in a trustee-to-trustee transfer to or from a Roth IRA or Roth IRA BDA, as directed below:

### From Account

Provide account number.

Account Number

- Check one.
- Traditional IRA
- Roth IRA
- Traditional IRA BDA
- Roth IRA BDA
- SEP-IRA

Consult a tax advisor to determine eligibility of SEP-IRA. ▶

### To Account *If you do not have an existing IRA, contact your investment representative.*

Provide account number.

Account Number

- Check one.
- Roth IRA
- Traditional IRA
- Roth IRA BDA
- Traditional IRA BDA
- SEP-IRA
- SIMPLE IRA

Consult a tax advisor to determine eligibility of SEP or SIMPLE IRA. ▶

continued on next page

## 2. Recharacterization Request *continued*

### Contribution Type

- Check one.
- Annual contribution
- Roth IRA conversion contribution
- Qualified rollover contribution

Amount of contribution or conversion.

Amount of Contribution or Conversion
\$ _____ . _____

Provide Tax Year for which the Contribution was made.

Tax Year YYYY
_____

### Amount/Assets to Recharacterize

You may recharacterize all or part of the contribution or conversion amount indicated above. If an amount is not provided, the entire amount provided above will be recharacterized.

- Recharacterize the amount/assets provided below. **You must calculate the gain/loss attributable to the principal amount to be recharacterized and provide the amount/assets to recharacterize that includes the gain/loss attributable in the instructions below:**

Provide Cash/Securities to recharacterize or check the box below to recharacterize the entire account.

#### Cash

Amount
\$ _____ . _____

#### Securities

Provide the name(s) and CUSIP or fund symbol(s) of the investments to transfer.

Investment Name	CUSIP or Fund Symbol	Number of Shares/Units

- OR**  Recharacterize the entire account. *The entire account represents the entire conversion/contribution amount. Your IRA will be closed.*

## 3. Signature and Date *Form cannot be processed without signature and date.*

By signing below, you:

- Notify, authorize, and direct National Financial Services LLC ("NFS") to recharacterize, via a trustee-to-trustee transfer, the amount of the contribution(s) and earnings/loss allocable to such contribution(s) pursuant to the instructions provided above.
- Certify that the information supplied on this form is complete and accurate.
- Acknowledge that you are electing to treat the contribution(s) indicated above as if they were made to the IRA to which you are recharacterizing such contribution(s).
- Accept full responsibility for complying with IRS requirements on recharacterization of IRA contributions.
- Indemnify Fidelity Management Trust Company and NFS, and their officers, directors, employees, agents, affiliates, shareholders, successors, assigns and representatives from any liability in connection with following the instructions in this form, including any liability in the event that you fail to meet the IRS requirements regarding this recharacterization request.

Print Account Owner Name *First, M.I., Last*

Account Owner Signature

Date *MM - DD - YYYY*

**SIGN** ▶