



## NON SPOUSE BENEFICIARY DIRECT ROLLOVER FROM AN EMPLOYER'S PLAN

Use this form for a direct rollover from a Qualified Plan if you are a nonspouse beneficiary rolling over the inherited assets to a Traditional IRA or Roth IRA. Please check with the Plan Administrator to determine the eligibility of the rollover before execution of this form. *Note: The Plan Administrator may have additional forms to complete.* If you are establishing a new Inherited Traditional or Roth IRA, you must complete a Giant 5 IRA Application. The IRA established must be a Beneficiary IRA. Please forward the completed form to: Giant 5 Funds, P.O. Box PO Box 2175, Milwaukee, WI 53201-2175

\_\_\_\_\_  
Name of Distributing Plan

\_\_\_\_\_  
Plan Administrator

\_\_\_\_\_  
Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip

- Type of Plan:**
- Qualified Plan (other than a Roth Elective Deferral Account) to a Traditional IRA
  - Qualified Plan Roth Elective Deferral Account to a Roth IRA
  - §403(b) Plan (other than a Roth Elective Deferral Account) to a Traditional IRA
  - §403(b) Plan Roth Elective Deferral Account to a Roth IRA
  - §457(b) Governmental Plan to a Traditional IRA
  - Federal Employee's Thrift Savings Plan to a Traditional IRA

- Plan Provisions:**
- Participant died before RBD and the 5-year rule applied.
  - Participant died before RBD and the life expectancy rule applied.
  - Participant died after RBD and the deceased participant's remaining life expectancy applied.
  - Participant died after RBD and the nonspouse beneficiary's life expectancy applied.

### DECEASED PARTICIPANT AND BENEFICIARY INFORMATION

\_\_\_\_\_  
Name of Deceased Participant

\_\_\_\_\_  
Date of Death

\_\_\_\_\_  
Name of Individual Nonspouse Beneficiary

\_\_\_\_\_  
SSN

\_\_\_\_\_  
Birthdate

\_\_\_\_\_  
Name of Look-Through Trust Nonspouse Beneficiary:

\_\_\_\_\_  
EIN

\_\_\_\_\_  
Name of Trustee of the Look-Through Trust

**DIRECT ROLLOVER INSTRUCTIONS**

**Direct rollover is payable as follows:**

**Giant 5 Funds**

FBO \_\_\_\_\_  Traditional Inherited IRA  Roth Inherited IRA  
Nonspouse Beneficiary's Name

Account Number \_\_\_\_\_  
PO Box 2175  
Milwaukee, WI 53201-2175

Amount of Direct Rollover:  In Cash: \$ \_\_\_\_\_;  In Kind. Specify: \_\_\_\_\_

**NONSPOUSE BENEFICIARY CERTIFICATION AND SIGNATURE**

I hereby certify that the following statements are true and correct:

1. I am the nonspouse beneficiary of the above-named deceased plan participant and I am eligible to direct roll the assets as described above into an Inherited IRA as designated above.
2. I understand that this IRA is an Inherited IRA, that the rollover must be completed as a direct rollover, that I must satisfy the required minimum distributions in the manner identified above, and that I cannot make my own additional contributions to this Inherited IRA.
3. I certify that this direct rollover is an eligible rollover distribution and does not include any required minimum distributions with respect to the distributing employer's plan.
4. I am solely responsible for determining and withdrawing the amount of each year's required minimum applicable to the Inherited IRA and I understand that the IRA Custodian or Trustee will report the distributions to the Internal Revenue Service.
5. I acknowledge that, due to the complexities involved in the tax treatment of eligible rollover distributions and excise taxes applicable to the failure to satisfy required minimum distributions, the Custodian/Trustee has recommended that I consult with my tax advisor or the Internal Revenue Service before completing this direct rollover.
6. I hereby release the Custodian/Trustee from any claim for damages on account of the failure of this transaction to qualify as a valid nonspouse beneficiary direct rollover or for any income tax or excise tax penalties that may arise.

\_\_\_\_\_  
Signature of Nonspouse Beneficiary

\_\_\_\_\_  
Date