

PO Box 2760 ■ Omaha, NE 68103-2760

Fax: 816-243-3769

1. Account Owner Information

Account Owner Name (First, Middle Initial, Last, Suffix): _____

U.S. Social Security/ITIN Number: _____ Date of Birth (MM-DD-YYYY): _____

2. Recharacterization Election

Please check one: This is a recharacterization for a **prior year** contribution/conversion.

This is a recharacterization for a **current year** contribution/conversion.

Please complete the following account asset information:

First IRA (Assets leaving the first IRA are reported on Form 1099R): TD AMERITRADE Account Number: _____

Traditional *Also for current or prior year personal traditional IRA contributions made to SEP IRAs; Employer SEP contributions cannot be recharacterized.*

Roth

Type of Contribution:

Regular, for tax year: _____ Conversion, for tax year: _____ Earnings: \$ _____ Loss: \$ _____

Date: _____ Date: _____

Amount: _____ Amount: _____

Assets to be moved:

Transfer all assets Cash \$ _____

Partial transfer — Transfer the assets listed below. If sufficient assets are not indicated below, we will take additional assets to ensure recharacterization amount is met.

Name of Asset:

Quantity of Shares:

Second IRA (Assets recharacterized to the second IRA are reported on Form 5498):

TD AMERITRADE Account Number: _____

Traditional

Roth

SEP-IRA

SIMPLE IRA



3. Signature

The contribution and earnings are being transferred no later than the deadline for filing the federal income tax return, including extensions, for the taxable year for which the regular contribution was originally made to the first IRA (or, if the contribution being recharacterized is a conversion, by the deadline for filing the federal income tax return, including extensions, for the taxable year during which the conversion amount was originally distributed (or transferred) from the Traditional IRA). If the participant timely files, they may be eligible for a six-month extension. For more information concerning net income attributable calculation, please see IRS Notice 2000-39. The participant is responsible to report this Recharacterization Transfer on IRS Form 8606 in accordance with applicable instructions.

By my signature below, I elect to recharacterize the amount indicated above for the same tax year for federal tax purposes. To effect this recharacterization, I hereby direct TD AMERITRADE Clearing, Inc. to complete this transaction in the amount specified above, together with any earnings attributable to such contribution or conversion, from my current IRA into said receiving IRA. I understand that my decision to recharacterize all or a portion of my IRA is irrevocable after the recharacterization has been completed. I certify, warrant and represent, to the best of my knowledge after due and diligent inquiry, that the information provided in this form is true and correct, and it may be relied upon justifiably by TD AMERITRADE Clearing, Inc. I make this certification, warranty and representation in order to induce TD AMERITRADE Clearing, Inc. to perform this transaction. I understand that this transaction may be subject to certain other fees, taxes or penalties. Due to the important tax consequences which may result from this transaction, I agree to seek the advice of a legal or tax professional as needed. TD AMERITRADE Clearing, Inc. has not provided me with any legal or tax advice, and I assume full and complete responsibility for this transaction. I will not hold TD AMERITRADE Clearing, Inc. or any of its officers, directors, employees, owners, agents, affiliates, or assigns liable for any adverse consequences which may result from this transaction; and, I agree to indemnify and hold harmless each and every of said parties from any loss, claim, action, damage, or expense, including attorneys' fees, which may occur as a result of this transaction.

Account Owner's Signature: _____ Date: _____