

2. Roth IRA Manager or Custodian (Financial Institution)

- The receiving Roth IRA must have the same account owner name and Social Security number or Taxpayer Identification number as the beneficiary of your CollegeAdvantage Guaranteed 529 Savings Plan Account. Please contact the receiving Roth IRA Plan Manager or Custodian for proper mailing address.

Account Number of Roth IRA

Name of Receiving Roth IRA Manager or Custodian (Usually a Financial Institution)

Address of Receiving Roth IRA Manager or Custodian

City

State

Zip Code

Telephone Number

3. Instructions to CollegeAdvantage Guaranteed 529 Savings Plan

The assets described below will be moved from your CollegeAdvantage Guaranteed 529 Savings Plan Account to the Financial Institution indicated in **Section 2**.

- The value of the assets being rolled over to the Roth IRA is subject to the annual contribution limit for the taxable year applicable to the beneficiary for all individual retirement plans maintained for the benefit of the beneficiary.

CHECK ONE

A. Roll over all of the assets in my CollegeAdvantage Guaranteed 529 Savings Plan Account to the Roth IRA indicated in Section 2.

B. Roll over a partial pro-rated amount of the assets to my Roth IRA.

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Amount

4. SIGNATURE – YOU MUST SIGN BELOW

By signing below, I certify that the information contained in this form, and in any required documentation, is true, complete and correct.

- I certify that I have read and understand, consent, and agree to all of the terms and conditions of the CollegeAdvantage Guaranteed 529 Savings Plan Description, and understand the rules and regulations governing rollover contributions from 529 plans to Roth IRAs.
- I understand that my 529 account must be open for 15 or more years in order to qualify for a rollover to a Roth IRA.
- I understand that IRS regulations permit a lifetime maximum amount of \$35,000 per beneficiary to be rolled over from 529 accounts to Roth IRAs.
- I understand that 529 contributions and associated earnings must be in my account for more than 5 years in order to qualify for a rollover to a Roth IRA.
- I understand that I am responsible for tracking and documenting the length of time my 529 account has been open and the amount of assets in my 529 account eligible to be rolled into a Roth IRA.
- I understand that 529 assets can only be rolled over into a Roth IRA maintained for the benefit of the beneficiary on my 529 account.

Note: The IRS may issue additional guidance that may impact 529 account rollovers to Roth IRAs. Please consult a financial professional or tax advisor regarding the applicability of these rollovers to your personal situation.

- I understand that the Roth IRA contribution is subject to the Roth IRA contribution limit for the taxable year applicable to the beneficiary for all individual retirement plans maintained for the benefit of the beneficiary.
- Please call the CollegeAdvantage Guaranteed 529 Savings Plan at **1-800-233-6734** if you have any questions concerning this process.

SIGNATURE

Signature of Account Owner

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Date (mm-dd-yyyy)