

Tax Withholding Notification and Election Nonperiodic Distributions

Notification	<p>Your plan administrator is required to provide you with a tax notice regarding qualified plan payments. It contains the important information you need to know before making a payment/withholding election. You should understand that the taxable portion of an eligible rollover distribution is subject to 20% mandatory Federal income tax withholding and if applicable, state income tax withholding, unless you elect a Direct Rollover of the funds to a Qualified Plan or an Individual Retirement Account (IRA). You have the right to make or change your election up to the date of payment, but the election may not be changed after the distribution has been made.</p>		
General Information	<p>Complete the requested information</p> <p>If you are receiving this distribution on behalf of an estate, enter the Taxpayer Identification Number for the estate instead of your Social Security Number.</p>		
	First Name	Last Name	Middle Initial
	Address (No. & Street)		
	City	State	Zip Code
	Social Security No./Taxpayer Identification No.	Date of Birth	Name of Plan
Election	<p><input type="checkbox"/> I hereby authorize a Direct Rollover of \$ _____ or _____ % of the portion of this distribution which qualifies as an eligible rollover distribution. I will receive direct payment for any portion of the distribution that (1) I do not authorize for Direct Rollover, (2) is non-taxable (normally post-tax computations); and/or (3) is not eligible for Direct Rollover (complete section C). I understand that the amount directly rolled over will not be subject to any Federal/State income tax withholding, nor will it be taxable to me at this time.</p> <p>As allowed under the Unemployment Compensation Amendments Act of 1992, the Direct Rollover should be made payable to:</p>		
A. Direct Rollover of Distribution	<p>If you wish to authorize a direct rollover or an eligible rollover distribution, complete this section. Failure to complete all information could delay the transaction.</p>		
	Plan/Financial Institution Name		Account No.
	Retirement Plan Individual Retirement Account		
	Address (No. & Street)		
	City	State	Zip Code
B. Individually paid distribution subject to 20% withholding	<p><input type="checkbox"/> I do not authorize a Direct Rollover of funds, even though this distribution qualifies as an eligible rollover distribution. I understand that this will result in the deduction of 20% mandatory Federal Income tax withholding and, if applicable, state income tax withholding from the taxable portion of the distribution which is payable to me.</p>		
	<p>If you wish to have the distribution paid directly to you, complete this section.</p>		
C. Non-periodic distribution subject to 10% withholding	<p><input type="checkbox"/> I do <input type="checkbox"/> I do not elect Federal (and state, if applicable) withholding from the taxable portion of the distribution that is NOT an eligible rollover distribution because the distribution is a death benefit payable after the employee's retirement.</p>		
	<p>If all or a portion of the distribution that is taxable does not constitute an eligible rollover distribution, complete this section and select the desired withholding option.</p>		
Certification	<p>Under penalty of perjury, I hereby certify that my name, resident address, social security number and date of birth, as shown above are correct. I have received the tax notice regarding qualified plan payments and chose the election(s) shown above.</p>		

Payee's signature	Date
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