

Use this form to request a rollover from your 529 account to a Roth IRA account. If you have questions completing this form, please call us toll free at 1.888.244.5674, Monday through Friday, 8:00 am to 7:00 pm, ET www.futurescholar.com

Distributions from a 529 account may be rolled over to a Roth IRA owned by the Designated Beneficiary tax-and penalty-free, subject to the following requirements and limitations:

Requirements:

1. The Account has been maintained for the benefit of the Designated Beneficiary for a period of at least 15 years ending on the date of the distribution;
2. The amount of the rollover (including the earnings attributed thereto) must have been contributed to the 529 account at least five years prior to the date of such rollover;
3. For each taxable year in which a distribution is rolled over to a Roth IRA, the Designated Beneficiary had earned income in an amount equal to or greater than the amount of the rollover; and
4. The distribution is paid in a direct trustee-to-trustee transfer to a Roth IRA maintained for the benefit of the Designated Beneficiary.

Limitations:

1. Annual Limitation: The amount of the rollover does not exceed the annual contribution limit for a Roth IRA, reduced by the amount of aggregate contributions made during the taxable year to all IRAs maintained for the benefit of the Designated Beneficiary. See IRS publication 590-A for current Roth IRA contribution limits; and
2. Lifetime Aggregate Limitation: The total amount rolled over to a Roth IRA for the Designated Beneficiary cannot exceed \$35,000 for the current taxable year and all prior taxable years combined.

Please print or type, and keep a copy of this form for your records. Send your completed form to the following address:

Regular Mail:

Future Scholar 529 Plan
 P.O. Box 219812
 Kansas City, MO 64121-9812

Overnight Mail:

Future Scholar 529 College Savings Plan
 801 Pennsylvania Ave STE 219812
 Kansas City, MO 64105-1307

I. Current Account Information

A. Designated Beneficiary's Account Information

Current Account Number

<input style="width: 95%; height: 30px;" type="text"/>	<input style="width: 90%; height: 30px;" type="text"/>	<input style="width: 95%; height: 30px;" type="text"/>
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Designated Beneficiary's First name

Middle initial

Last name

<input style="width: 95%; height: 30px;" type="text"/>	<input style="width: 95%; height: 30px;" type="text"/>
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Designated Beneficiary's Social Security number

Date of Birth (MM/DD/YY)

B. Account Owner information

<input style="width: 95%; height: 30px;" type="text"/>	<input style="width: 90%; height: 30px;" type="text"/>	<input style="width: 95%; height: 30px;" type="text"/>	<input style="width: 95%; height: 30px;" type="text"/>	<input style="width: 95%; height: 30px;" type="text"/>
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First Name

MI

Last Name

Date of Birth (MM/DD/YY)

Social Security Number

Account Owner or UGMA/UTMA Minor

<input style="width: 95%; height: 30px;" type="text"/>	<input style="width: 90%; height: 30px;" type="text"/>	<input style="width: 95%; height: 30px;" type="text"/>	<input style="width: 95%; height: 30px;" type="text"/>	<input style="width: 95%; height: 30px;" type="text"/>
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First Name

MI

Last Name

Date of Birth (MM/DD/YY)

Social Security Number

Co-Account Owner or UGMA/UTMA Custodian

<input style="width: 95%; height: 30px;" type="text"/>	<input style="width: 95%; height: 30px;" type="text"/>	<input style="width: 95%; height: 30px;" type="text"/>
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Name of Trust or Entity (if applicable)

Trust date (MM/DD/YY) (if applicable)

Taxpayer Identification Number (if applicable)

II. Existing 529 Account Information

Note: You are solely responsible for determining that the amount specified below is eligible to be rolled over to a Roth IRA. See the summary of requirements and limitations on Page 1. Ineligible rollovers are Non-Qualified Withdrawals subject to taxes and penalties as described in the Program Description.

- Transfer entire Account balance and keep open.¹
- Transfer entire Account balance and close.²
- Partial rollover as detailed below.

Portfolio name	Portfolio number	Amount	Percentage
_____	OR <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$ _____	OR _____ %
_____	OR <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$ _____	OR _____ %
_____	OR <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$ _____	OR _____ %
_____	OR <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$ _____	OR _____ %
Total		\$ _____	OR _____ %

1 Any ongoing Automatic Contribution Plans will continue. If the account is zeroed out, and remains unfunded for two years, the account will automatically close.

2 Account will be closed and Automatic Contribution Plans will be discontinued. If you contribute to your Account through payroll deduction, you must notify your employer to cancel further contributions.

III. Roth IRA Custodian Payee Information

Note: You may wish to contact the current Roth IRA custodian or trustee to ensure you are providing the correct mailing address and contact information. The beneficiary of the 529 account and the Roth IRA account owner must be the same person. Make check payable to and mail as indicated below. A Medallion Signature Guarantee is required.

Name of Roth IRA Custodian

Current Roth IRA Account Number

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Roth IRA Account Owner First Name

Middle Initial

Last name

Roth IRA Custodian Street Address

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City

State

Zip Code

Contact Person Name for Roth IRA Custodian

Phone Number

IV. Delivery Method for Checks (if applicable)

Please select a delivery method for checks. If no method is indicated, checks will be sent First Class mail via USPS.

- First-class mail via USPS. (At least 10-14 business days. Subject to US Postal Service Delivery times.)
- Expedited Delivery (\$15 fee applies). The expedited payment fee will be applied to the portfolio the distribution is being taken from.

If distributions from multiple portfolio's are requested, the fee will be applied to the lowest portfolio.

(For physical address, expedited checks are sent via UPS and are delivered within 2-3 business days. For PO BOX addresses, checks are sent via US Postal Express and are delivered within 4-5 business days.)

