SMART529 Select College Savings Plan

Direct Rollover Out to Roth IRA Form



SMART529 is a program of the Board of Trustees of the West Virginia College and Jumpstart Savings Programs and is administered by Hartford Funds Management Company, LLC

- Complete this form to initiate a direct rollover of assets from your SMART529 Select Account to an existing Roth IRA account established for the benefit of the Beneficiary.
- The designated beneficiary in **Section 1** will be the tax responsible party who will receive the IRS Form 1099-Q.
- Your rollover will be processed out of your SMART529 Select Account according to the instructions you provide in **Section 3**. Rollovers are subject to the Roth IRA annual contribution limits for the taxable year. For current contribution limits, see IRS.gov. Requests to rollover an amount over the limit will be rejected.
- Please review **Section 4** to determine whether or not your assets are eligible for rollover to a Roth IRA.
- Please consult with your Roth IRA custodian to determine whether there are additional requirements before submitting this form.
- · Complete a separate form for each account.
- Complete all sections in blue or black ink and print in capital letters. Be sure to sign and date this form.

Fillable forms can be downloaded from our website at **www.SMART529Select.com**, or you can call us to order any form — or request assistance in completing this form — at **1.866.574.3542**, Monday — Thursday 8 a.m. to 7 p.m. ET and Friday 8 a.m. to 6 p.m. ET.

Return this form and any other required documents to:

SMART529 Select P.O. Box 55371 Boston, MA 02205-5371 For overnight delivery or registered mail, send to:

SMART529 Select 95 Wells Ave., Suite 155 Newton, MA 02459-3204

1. SMART529 Select Account Inform

Account Number
Social Security Number or Taxpayer Identification Number
Account Owner (First name) (M.I.)
Account Owner (Last name)
Telephone Number
Beneficiary (First name) (M.I.)
Beneficiary (Last name)
Beneficiary Social Security or Taxpayer Identification Number

2. Roth IRA Custodian (Financial Institution)

the beneficiary of your SMART529 Select Account. Plea		
Account Number of Roth IRA		
Name of Boarding Both IBA County line III and		
Name of Receiving Roth IRA Custodian (Usually a Financial Institution)		
Address of Receiving Roth IRA Custodian		
City	State Zip Code	
Telephone Number		
Instructions to SMART529 Select Plan		
The assets described below will be moved from your SMA		
 The value of the assets being rolled over to the Roth IR, the beneficiary for all individual retirement accounts ma 		
IRS.gov. Requests to rollover an amount over the limit v	•	or current contribution mints, see
Please indicate tax year (one form per tax year)		
Check one.		
A. Roll over all of the assets in my SMART529 Se	plact Account to the Both IRA indicated	Lin Section 2
A Non over an or the assets in my SwiAn1323 St	elect Account to the noth the mulcateu	i ili Section 2.
B. Roll over a partial pro-rated amount of the as:	sets to my Roth IRA.	
\$		
Amount		
C. Roll over a partial fund specific amount of the	assets to my Roth IRA	
	•	
Important: If the dollar amount you indicate for a Investment Portfolio as of the previous market clo		
·	Dollar amount	OR Total balance
Name of 529 Investment Portfolio	(For partial amounts.)	(Check if applicable.)
	\$	
	\$	
	\$	
	\$	
	\$	

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.

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 certify that I have read, understand, consent, and agree to all of the terms and conditions of The SMART529 Select College Savings
 Plan Description, and understand the rules and regulations governing rollover contributions to Roth IRAs from 529 plans, and that the
 rollover I am requesting meets all of the requirements and conditions required for an eligible rollover of assets to Roth IRAs from 529
 plans.
- 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.
- 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 accounts maintained for the benefit of the beneficiary. Requests to rollover an amount over
 the limit will be rejected and not processed.

SIGNATURE		
Signature of Account Owner	Date (mm-dd-yyyy)	