NONSPOUSE BENEFICIARY DIRECT ROLLOVER FROM AN EMPLOYER'S PLAN

Use this form for a direct rollover from a Qualified Plan if you are a nonspouse beneficiary rolling over the inherited assets to a Traditional IRA or Roth IRA. Please check with the Plan Administrator to determine the eligibility of the rollover before execution of this form. *Note: The Plan Administrator may have additional forms to complete.* If you are establishing a new Inherited Traditional or Roth IRA, you must complete a Giant 5 IRA Application. The IRA established must be a Beneficiary IRA. Please forward the completed form to: Giant 5 Funds, P.O. Box PO Box 2175 , Milwaukee, WI 53201-2175

Name of Distributing Plan

Plan Administrator

Address

City State Zip

Type of Plan:
- ☐ Qualified Plan (other than a Roth Elective Deferral Account) to a Traditional IRA
- ☐ Qualified Plan Roth Elective Deferral Account to a Roth IRA
- ☐ §403(b) Plan (other than a Roth Elective Deferral Account) to a Traditional IRA
- ☐ §403(b) Plan Roth Elective Deferral Account to a Roth IRA
- ☐ §457(b) Governmental Plan to a Traditional IRA
- ☐ Federal Employee's Thrift Savings Plan to a Traditional IRA

Plan Provisions:
- ☐ Participant died before RBD and the 5-year rule applied.
- ☐ Participant died before RBD and the life expectancy rule applied.
- ☐ Participant died after RBD and the deceased participant's remaining life expectancy applied.
- ☐ Participant died after RBD and the nonspouse beneficiary's life expectancy applied.

DECEASED PARTICIPANT AND BENEFICIARY INFORMATION

Name of Deceased Participant Date of Death

Name of Individual Nonspouse Beneficiary SSN Birthdate

Name of Look-Through Trust Nonspouse Beneficiary: EIN

Name of Trustee of the Look-Through Trust

DIRECT ROLLOVER INSTRUCTIONS

Direct rollover is payable as follows:

Giant 5 Funds

FBO____ ☐ Traditional Inherited IRA ☐ Roth Inherited IRA
Nonspouse Beneficiary's Name

Account Number__________________________________
PO Box 2175
Milwaukee, WI 53201-2175

Amount of Direct Rollover: ☐ In Cash: $______________; ☐ In Kind. Specify:____

NONSPOUSE BENEFICIARY CERTIFICATION AND SIGNATURE

☐ I hereby certify that the following statements are true and correct:

1. I am the nonspouse beneficiary of the above-named deceased plan participant and I am eligible to direct roll the assets as described above into an Inherited IRA as designated above.
2. I understand that this IRA is an Inherited IRA, that the rollover must be completed as a direct rollover, that I must satisfy the required minimum distributions in the manner identified above, and that I cannot make my own additional contributions to this Inherited IRA.
3. I certify that this direct rollover is an eligible rollover distribution and does not include any required minimum distributions with respect to the distributing employer's plan.
4. I am solely responsible for determining and withdrawing the amount of each year's required minimum applicable to the Inherited IRA and I understand that the IRA Custodian or Trustee will report the distributions to the Internal Revenue Service.
5. I acknowledge that, due to the complexities involved in the tax treatment of eligible rollover distributions and excise taxes applicable to the failure to satisfy required minimum distributions, the Custodian/Trustee has recommended that I consult with my tax advisor or the Internal Revenue Service before completing this direct rollover.
6. I hereby release the Custodian/Trustee from any claim for damages on account of the failure of this transaction to qualify as a valid nonspouse beneficiary direct rollover or for any income tax or excise tax penalties that may arise.

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Signature of Nonspouse Beneficiary Date