

# ROTH IRA REQUIRED DEATH DISTRIBUTIONS

## GENERAL INFORMATION

Participant: \_\_\_\_\_ SSN: \_\_\_\_\_

Residence Address: \_\_\_\_\_

Date of Birth: \_\_\_\_\_ Date of Death: \_\_\_\_\_

### MUST BE COMPLETED FOR EACH BENEFICIARY UNDER THE ROTH IRA:

Beneficiary: \_\_\_\_\_ SSN: \_\_\_\_\_ E-mail: \_\_\_\_\_

Residence Address: \_\_\_\_\_

Birth Date: \_\_\_\_\_ Relationship: \_\_\_\_\_ Phone: \_\_\_\_\_

## BENEFICIARY ELECTIONS

### Surviving Spouse Beneficiary, complete PART A OR PART B of this Section

#### PART A: Remaining as the Beneficiary:

- I elect to begin distributions as a beneficiary over my single life expectancy, redetermined annually.

These payments are required to commence on or before \_\_\_\_\_. [Enter the December 31<sup>st</sup> of the calendar year during which the participant would have attained the age of 70½; or, if later, the December 31<sup>st</sup> of the calendar year immediately following the calendar year during which the participant died.]

#### PART B: Treating the Roth IRA as the Surviving Spouse's Own Roth IRA:

- I elect to treat my deceased spouse's Roth IRA as my own Roth IRA.

### Non-Spouse Beneficiary, complete PART C of this Section

- PART C:  I elect to receive my entire portion of the Roth IRA by December 31<sup>st</sup> of the year containing the 5<sup>th</sup> anniversary of the participant's death;

or

- I elect to receive my entire portion over my single life expectancy, reduced by one year thereafter. These payments are required to commence on or before the December 31<sup>st</sup> of the calendar year immediately following the calendar year during which the participant died.

## SIGNATURES

I certify that I am the eligible beneficiary authorized to make these elections. The Custodian or Trustee, or any future Custodians or Trustees, may rely on these elections. I certify that all information provided by me is true and accurate and I further certify that no tax advice has been given to me by the Custodian or Trustee and that all decisions regarding the Election(s) are my own. I expressly assume the full responsibility for any adverse consequences which may arise from the Election(s), for determining whether this distribution is a qualified distribution, and I agree that the Custodian or Trustee shall in no way be responsible for those consequences.

Beneficiary Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized Signature - Custodian or Trustee: \_\_\_\_\_ Date: \_\_\_\_\_

**ALL OTHER ELECTIONS INCLUDING THE METHOD OF DISTRIBUTION MUST  
BE MADE ON THE ROTH IRA DISTRIBUTION REQUEST FORM AND BE SUBMITTED WITH THIS FORM**