

WHEN TO USE THIS FORM

Use this form to request the non taxable distribution of part or all of your IRA in the form of a direct rollover to an employer sponsored qualified plan.

Do not use this form to transfer assets from your IRA to an IRA at another custodian. In that case, you will need to contact the other custodian to initiate the transfer.

NO LEGAL OR TAX ADVICE

LIBERTY TRUST COMPANY, LTD. ("LTC") DOES NOT GIVE LEGAL OR TAX ADVICE. THE INFORMATION PROVIDED HEREIN IS FOR INFORMATION PURPOSES ONLY. NOTHING HEREIN SHOULD BE CONSTRUED AS, OR INTERPRETED TO BE, TAX OR LEGAL ADVICE. YOU SHOULD SEEK LEGAL AND/OR TAX ADVICE FROM COMPETENT LEGAL COUNSEL AND/OR A TAX PROFESSIONAL REGARDING ANY INFORMATION PROVIDED HEREIN.

How is a direct rollover from an IRA to a qualified plan taxed?

A direct rollover from an IRA to a qualified plan is not a taxable event.

How is a direct rollover from an IRA to a qualified plan different from a trustee to trustee (or custodian to custodian) transfer?

There are two main differences

- The types of plans involved are different.
 - A trustee to trustee transfer is the movement of funds or assets from one IRA to another IRA
 - A direct rollover is the movement of funds from an IRA to non-IRA retirement plan sponsored by an employer (such as a 401(k) plan)
- The transactions are reported to the IRS differently
 - A trustee to trustee transfer is not reported to the IRS
 - A direct rollover from an IRA to a qualified plan is reported to the IRS

How is a direct rollover from an IRA to a qualified plan reported to the IRS?

The IRA custodian reports the distribution on Form 1099-R using distribution code G. The code G informs the IRS that the distribution is direct rollover and therefore not taxable.

REQUEST FOR DIRECT ROLLOVER TO A QUALIFIED PLAN

(LIBERTY TRUST COMPANY ACCOUNT NUMBER)

Request the non taxable distribution of part or all of your IRA in the form of a direct rollover to an employer sponsored qualified plan.

FOR PROCESSING, RETURN TO: IPS ♦ 8226 Douglas Avenue ♦ Suite 520 ♦ Dallas, Texas 75225-5927 ♦ 800-473-1977 ♦ 855-739-1987 FAX

1 ACCOUNT OWNER INFORMATION

Type of Account: <input type="checkbox"/> Traditional <input type="checkbox"/> SEP	Soc. Sec. Number:
Legal Name:	Daytime Phone:
Address:	Email Address:
City, State, Zip:	Date of Birth:

2 RECIPIENT PLAN INFORMATION

Name of Recipient Plan:	Name of Plan Contact:
Address:	Contact Phone:
City, State, Zip:	Contact Email Address:

3 TYPE OF DISTRIBUTION

- Partial Distribution - (Please indicate amount in **Section 5**)
- Total Distribution - (All non-cash assets will be re-registered to the Recipient Plan and your account will be closed).
The most recent market value provided by you will be used to determine the amount of distribution.

4 IMPORTANT INFORMATION REGARDING IN-KIND DISTRIBUTIONS

Please be aware that an in-kind distribution may take longer to complete than a cash distribution. If an in-kind distribution is being made, you will need to identify the assets to be distributed in Section 5. Additional forms will be required to transfer ownership to the Recipient Plan from the IRA. We (Liberty Trust Company, Ltd.) will charge a re-registration fee for the in-kind distribution. In addition, there may be fees charged by third parties, such as the investment sponsor, escrow agent or transfer agent.

5 AMOUNT OF DISTRIBUTION

- \$ _____ cash. \$ _____ in-kind.

List assets to be distributed in-kind and provide the number of units, price per unit and market value.

Asset Name	Units	Price per Unit	Market Value

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DELIVERY INSTRUCTIONS

- Send by Check, regular mail (Default)
- Send by Check, overnight delivery (\$35 Fee)
- Send by Wire (\$25 Fee)

Wiring instructions:

Bank Name: _____

ABA/Routing Number: _____

Account Name: _____

Account Number: _____

Account Address: _____

- Send to Recipient Plan at the address above (Default)
- Send to Account Owner at address above
- Send to the following address:

Name: _____

Address: _____

Phone: _____

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SIGNATURE OF ACCOUNT OWNER

I certify that I am the IRA Account Owner or individual legally authorized to complete this form. I certify the accuracy of the information set forth in this form, and I authorize this transaction. I understand Liberty Trust Company, Ltd. may require additional documents before processing any distributions. I understand that I am responsible for any consequences resulting from this distribution including taxes and penalties owed. I indemnify and hold Liberty Trust Company, Ltd. and IRA Plus Southwest, LLC harmless from any resulting liabilities. I acknowledge that neither IRA Plus Southwest, LLC nor Liberty Trust Company, Ltd. has provided me with legal or tax advice.

I hereby direct Liberty Trust Company, Ltd. to distribute the cash and/or assets identified above to the Recipient plan identified above by means of a direct rollover.

Signature: **X** _____ Date: **X** _____

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RECIPIENT PLAN'S LETTER OF ACCEPTANCE OF DIRECT ROLLOVER

The individual identified as the Account Owner in Section 1 above is a participant ("Participant") in the Recipient Plan named in Section 2 above. The Participant has requested that Liberty Trust Company, Ltd. make a direct rollover from the Participant's IRA to the Recipient Plan.

Qualification Status of Recipient Plan The undersigned trustee/custodian represents that the Recipient Plan (*check one*):

- is a qualified plan described in Internal Revenue Code §401(a) and to the best of the Trustee's/Custodian's knowledge (1) the plan sponsor is entitled to reliance on a current determination letter, a prototype plan opinion letter or a volume submitter advisory letter and (2) the plan is qualified in operation.
- is intended to be a qualified plan described in Internal Revenue Code §401(a) but the plan sponsor is not entitled to reliance on a current determination letter, a prototype plan opinion letter or a volume submitter advisory letter and Trustee/Custodian is not aware of any plan provision or operational issue that would result in disqualification of the plan.
- is a plan described in Code §403(b).
- is an eligible governmental plan described in Code §457(b)

8 RECIPIENT PLAN'S LETTER OF ACCEPTANCE OF DIRECT ROLLOVER—CONTINUED

Tax Status of Direct Rollover. I/We acknowledge that it is the Participant's responsibility, and not Liberty Trust Company Ltd.'s responsibility, to maintain records regarding pre-tax and after-tax portions of IRAs and that the Participant must provide the Recipient Plan any information regarding the pre-tax and after-tax portions of this direct rollover.

Acceptance of Direct Rollover

As Trustee/Custodian of the Recipient Plan, I/we hereby accept a direct rollover in the amount of \$ _____, consisting of the cash and/or assets listed in Section 5 above.

X

Signature of Recipient Plan Trustee/Custodian:

X

Date: