

Cash Balance Benefit Program

Rollover Request—Instructions

CB 261 (Rev. 3/10)

SECTION 1

Complete Section 1 of the *Cash Balance Rollover Request*. If funds will be rolled over from more than one qualified retirement plan, a *Cash Balance Rollover Request* must be completed for the distribution from each plan.

Under federal law, CalSTRS can accept rollovers from 401(a), 401(k), and 403(b) and 457 plans and Conduit Individual Retirement Arrangements (Conduit IRAs).

A Conduit IRA is an IRA that holds only assets that are attributable to a distribution that was rolled over from a qualified retirement plan.

A rollover must comply with applicable state and federal laws and related regulations. CalSTRS suggests you contact the IRS and another qualified tax consultant for advice before submitting a *Cash Balance Rollover Request*.

SECTION 2

The administrator, or other trustee, of the qualified retirement plan that will issue the distribution to be rolled over must complete section 2 of the *Cash Balance Rollover Request*. Indicate information identifying the plan administrator or other trustee on your statement of account from the plan.

GENERAL INFORMATION

A properly executed *Cash Balance Rollover Request* must be received by CalSTRS before the rollover distribution can be accepted.

To ensure compliance with federal regulations, CalSTRS must receive the rollover distribution from the other qualified retirement plan within 90 days of the date you request a rollover.

In order to provide adequate time to meet the legal requirements for crediting a rollover distribution to your account after it is received by CalSTRS, rollover distributions will not be accepted during the period between December 15 of one year and January 2 of the following year.

Return the completed *Cash Balance Rollover Request* form with original signatures (photocopied and faxed signatures cannot be accepted for rollovers) to:

CalSTRS
P.O. Box 15275, MS 11
Sacramento, CA 95851-0275

Cash Balance Benefit Program Rollover Request

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CALSTRS

California State Teachers' Retirement System
P.O. Box 15275, MS 11
Sacramento, CA 95851-0275
800-228-5453
CalSTRS.com

Please Read Instructions on the Previous Page Before Completing this Form

Section 1

TO BE COMPLETED BY CASH BALANCE PARTICIPANT:

I hereby request the California State Teachers' Retirement System to accept a distribution of funds from another qualified retirement plan for rollover to my Cash Balance Benefit Program employee account. I certify the information provided below is correct.

I understand CalSTRS will rely on the information provided on this rollover request to determine whether or not the distribution will be accepted. I also understand that failure to provide accurate information to CalSTRS may result in significant tax penalties under provisions of the Internal Revenue Code if a distribution accepted by CalSTRS is later determined not to be eligible for rollover.

CalSTRS must receive your rollover distribution within 90 days of the date you sign this rollover request.

- I am married or registered as a domestic partner and both our signatures are below.
- I am married or registered as a domestic partner and my spouse or partner did not sign below. I have completed, signed and attached the *Justification for Non-Signature of Spouse or Registered Domestic Partner* form.
- I have never been married or in a registered domestic partnership, or I am widowed or my partner has died.
- I have been divorced or terminated a registered domestic partnership and my former spouse or partner was awarded a portion of my CalSTRS benefits.
- I have been divorced or terminated a registered domestic partnership and my former spouse or partner was not awarded a portion of my CalSTRS benefits.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct. I understand that perjury is punishable by imprisonment for up to four years (Penal Code section 126).

I understand it is a crime to fail to disclose a material fact or to make any knowingly false material statements for the purpose of altering a benefit administered by CalSTRS and it may result in penalties, including restitution, up to one year in jail and a fine of up to \$5,000 (Education Code section 22010).

CASH BALANCE PARTICIPANT'S NAME (PLEASE PRINT)

CLIENT ID OR SOCIAL SECURITY NUMBER
()

STREET ADDRESS OR P.O. BOX

TELEPHONE NUMBER (WITH AREA CODE)

CITY, STATE & ZIP CODE

EMPLOYER (COUNTY & DISTRICT)



CASH BALANCE PARTICIPANT'S SIGNATURE

DATE (MM/DD/YYYY)



CB261

Section 2

TO BE COMPLETED BY PLAN ADMINISTRATOR OR OTHER TRUSTEE WITH FIDUCIARY RESPONSIBILITY FOR THE PLAN IDENTIFIED BELOW:

I certify that this plan is a qualified retirement plan within the meaning of the Internal Revenue Code and the distribution to be issued from this plan for rollover to the CalSTRS Cash Balance Benefit Program, a 401(a) plan, is eligible for such rollover.

CONDUIT IRA 401(A) 401(K) 403(B) 457

NAME OF CURRENT PLAN

TYPE OF PLAN (CHECK ONE)

()

PLAN REPRESENTATIVE (PRINT NAME)

TELEPHONE NUMBER (WITH AREA CODE)

REPRESENTATIVE TITLE

PLAN ADDRESS



REPRESENTATIVE SIGNATURE

DATE (MM/DD/YYYY)