In-Plan Roth Rollover Request

Please attach your Plan's Distribution/Direct Rollover Request form. This form will be rejected if the Distribution/Direct Rollover Request is not attached.

City of Wichita Employees Deferred Compensation Plan 98330-01

Participant Information

Last Name	First Name	MI	Social Security Number

In-Plan Roth Rollover

I hereby request $______________or _____________% of available and rollover eligible vested non-Roth money sources to be distributed in an In-Plan Roth Rollover and deposited into Roth money sources within the Plan. I have specified an eligible distribution reason on the attached Distribution/Direct Rollover Request form.

I understand that this distribution will be automatically prorated against all of my core investment options. I understand that my account assets subject to this request will be out of the market for one (1) business day. I will sell the shares of the percent/amount requested above on one business day and will purchase the same fund(s) effective on the following business day. Note: If the prorated distribution affects a frozen investment option(s), the amounts generated from the sale of the frozen investment option(s) will be used to purchase investment options in accordance with your allocation instructions for future contributions on file with the Service Provider.

If the prorated distribution affects a certificate fund, the certificates will be liquidated as an early termination. At the time the conversion assets are credited to the participant's account, a new certificate will be purchased receiving the crediting rate established for new certificates.

I understand that this entire distribution is subject to federal and state income tax. I understand that income tax will not be withheld from this distribution, and I am responsible for making estimated tax payments, if needed. This taxable distribution will be reported on IRS Form 1099-R. The 10% early withdrawal federal penalty will not apply to this distribution. I understand that I am liable for any income tax assessed by the IRS and state tax authority for this election. I understand I must complete IRS Form 8606 and file it with my 2012 income tax return for my in-plan Roth rollover.

Participant Signature

Any person who knowingly presents a false or fraudulent claim is subject to criminal and civil penalties.

My signature acknowledges that I have received, read, understand and agree to all pages of this form and the attached Distribution/Direct Rollover Request form and affirm that all information that I have provided is true and correct.

____ ______________

Participant Signature **Date**

Authorized Plan Administrator Signature

This request is in compliance with the terms of the Plan and I hereby instruct Service Provider to process a rollover of available and eligible before-tax assets into Roth money sources pursuant to this Request and the distribution reason listed on the attached Distribution/Direct Rollover Request form.

____ ______________

Authorized Plan Administrator Signature **Date**

Addendum to the 402(f) Special Tax Notice

For payments not from a designated Roth account

SPECIAL RULES AND OPTIONS - Explanation regarding the taxation and consequences of in-plan Roth direct rollover of a non-Roth account. If a distribution is an eligible rollover distribution of a non-Roth account, and the distributee is requesting a direct rollover of the distribution as an in-plan Roth rollover, the following special rules and options will apply.

- If the distributee rolls over the payment to a designated Roth account in the plan, the amount of the payment rolled over (reduced by any after-tax amounts directly rolled over) will be taxed. However, the 10% additional tax on early distribution will not apply (unless the distributee takes the amount rolled over out of the designated Roth account within the 5-year period that begins on January 1 of the year of the rollover).
- If the distributee rolls over the payment to a designated Roth account in the plan, later payments from the designated Roth account that are qualified distribution will not be taxed (including earnings after the rollover). A qualified distribution from a designated Roth account is a payment made both after the distributee attains age 59 ½ (or after the distributee's death or disability) and after the distributee has had a designated Roth account in the plan for a period of at least 5 years. The 5-year period described in the preceding sentence begins on January 1 of the year the distributee's first contribution was made to the designated Roth account. However, if the distributee made a direct rollover to a designated Roth account in the plan from a designated Roth account in a plan of another employer, the 5-year period begins on January 1 of the year of the distributee's first contribution was made to the designated Roth account in the plan or, if earlier, to the designated Roth account in the plan of the other employer. Payments made from the designated Roth account that are not qualified distributions will be taxed to the extent allocable to earnings after the rollover, including the 10% additional tax on early distributions (unless an exception applies).