

457(b) PLAN-TO-PLAN TRANSFER TO PURCHASE PAST SERVICE CREDIT

Account Number

Plan Name

Participant Name

first

middle

last

Participant Address

street

city

state

zip

Social Security Number

TRANSFER INSTRUCTIONS

Amount of Transfer: \$

Name of financial institution to whom the check should be made payable to for benefit of the participant:

Address to send direct transfer:

street

city

state

zip

PARTICIPANT SIGNATURE

I, the participant in the eligible governmental 457(b) plan named above, want to transfer the amount indicated to a governmental defined benefit plan, as defined in Internal Revenue Code (IRC) Section 414(d). This transfer is intended to qualify as a federal income tax-free direct transfer as allowed by Treasury Regulation Section 1.457-10(b)(8). The purpose of this direct transfer is either to purchase permissive past service credit or to repay contributions and earnings previously refunded upon the forfeiture of service credit under the governmental defined benefit plan.

Participant Signature

Date

457(b) PLAN ADMINISTRATOR

I certify that the Plan allows for plan-to-plan transfers in accordance with Treasury Regulation Section 1.457-10(b)(8).

Plan Administrator Signature

Date

PLAN ADMINISTRATOR OF PLAN RECEIVING TRANSFER

The administrator of the governmental defined benefit plan receiving the direct transfer must complete this section.

Name of governmental defined benefit plan _____

I, as the Plan Administrator of the above named Plan, certify that the amount being transferred will be used either to purchase permissive past service credit as defined in IRC Section 415(n)(3)(A) or as a repayment to which IRC Section 415 does not apply by reason of IRC Section 415(k)(3).

Plan Administrator Signature

Date