



# PREVIOUSLY TAXED CERTIFICATION

Addendum to IMRF Form 5.10, “Application for Separation Refund”

IMRF Form 5.10B (01/08)

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Use this form to roll over **PREVIOUSLY TAXED** IMRF contributions.

To request a refund or rollover of your usual (tax-deferred) IMRF contributions, complete IMRF Form 5.10, “Application for Separation Refund”

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## Previously Taxed contributions

- Generally, member contributions since 1984 have been “tax-deferred” (the money used to pay those contributions has not been subject to federal income tax). However, some members have “previously taxed” contributions (the money used to pay those contributions had already been subject to federal income tax).
- Contributions made prior to 1984 or funds used to purchase past service are often previously taxed. If your IMRF account contains previously taxed contributions, they are shown separately on your IMRF Member Statement of Account.
- When you are refunded previously taxed contributions, those contributions are not taxable to you, and they are not subject to any income tax withholding. While most members choose to have these amounts refunded directly to them, tax laws allow you to roll over your previously taxed contributions into an IRA or a qualified employer retirement plan.
- If your IMRF member account contains previously taxed contributions and you wish to roll over these contributions into an IRA or a qualified employer retirement plan, please complete this form and return it to IMRF. If you have any questions, please call a Member Service Representative at 1-800-ASK-IMRF (1-800-275-4673), Monday through Friday, from 7:30 a.m. to 5:30 p.m.

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## INSTRUCTIONS FOR COMPLETING THIS FORM

### Section 1 — Member information

Enter the requested information. Please print clearly or type.

### Section 2 — Certification

If you are having all of your previously taxed refund directly rolled over to an Individual Retirement Account (**not** a Roth IRA) or other eligible plan, check the box for “all.” If you are having **part** of your **previously taxed refund** rolled over, indicate **either** a percentage **or** dollar amount in the space provided. The refund will be mailed to you, but the check will be made payable to the custodian of your account or plan. If you indicate anything less than the full amount of your refund, the balance will be distributed directly to you.

### Section 3 — Account information

Take this form to your financial institution or the custodian of your account or plan and have its representative complete Section 3. If you wish, you may instead attach a completed rollover request form from your financial institution.

**Make a copy of this form for your records before mailing it to IMRF.**



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IMRF Form 5.10B (01/08)

**PLEASE PRINT OR TYPE**

<b>SECTION 1 — MEMBER INFORMATION</b>					
MEMBER'S FIRST NAME	MIDDLE INITIAL	LAST	JR., SR., II, ETC.	SOCIAL SECURITY NUMBER	
HOME STREET (MAILING) ADDRESS			CITY	COUNTY	
STATE AND ZIP (+4 if known)		DATE OF BIRTH		DAYTIME TELEPHONE NO.	

<b>SECTION 2 — CERTIFICATION</b>	
In order for IMRF to process your rollover, you must choose one of the following. I direct IMRF to:	
<input type="checkbox"/> Roll over entire previously taxed amount and make payable to the IRA, 401(k), or eligible retirement plan as named below.	
<input type="checkbox"/> Roll over _____% <b>OR</b> \$_____ of the previously taxed amount (Enter <b>EITHER</b> a percentage <b>OR</b> a dollar amount. The percentage <b>OR</b> dollar amount indicated will be rolled over to the IRA, 401k, or eligible retirement plan named below.)	
I certify that I no longer work for any IMRF employer in any capacity. I further certify that the account named below is an individual retirement plan or a qualified plan, and is eligible to receive this rollover distribution.	
Member Signature <i>(write; do not print or type)</i>	Date
<b>X</b>	

<b>SECTION 3 — ACCOUNT INFORMATION</b>	
<b>Financial organization: These funds are currently in a qualified retirement plan (QRP) under section 401(a) of the IRC. IMRF will mail the member a check made payable to the financial institution named below.</b>	
NAME OF FINANCIAL ORGANIZATION CHECK IS TO BE MADE PAYABLE TO	ACCOUNT IS: (SELECT ONE)
DEPOSIT ACCOUNT NUMBER (OPTIONAL)	<input type="checkbox"/> IRA <input type="checkbox"/> ROTH IRA <input type="checkbox"/> RETIREMENT PLAN (re IRC 401) <input type="checkbox"/> DEFERRED COMPENSATION PLAN (457 OR 403B) <input type="checkbox"/> OTHER _____
TELEPHONE NUMBER <i>(include area code)</i>	
On behalf of the financial organization named above, I confirm that we will accept the previously-taxed contributions into our plan. I understand that I am required to account for these contributions and the income from them separately.	
Signature of plan administrator <i>(write; do not print or type)</i>	Date
<b>X</b>	

**Illinois Municipal Retirement Fund**  
 2211 York Road Suite 500 Oak Brook, IL 60523-2337  
 Member Services Representatives 1-800-ASK-IMRF (1-800-275-4673)  
[www.imrf.org](http://www.imrf.org)