



Request For Rollover Approval for Early Retirement Incentive (ERI)

IMRF Form 6.01E (Rev. 04/12)

**Do not withdraw any funds
or send any rollover distributions to IMRF
before we advise you of your eligibility to do so.**

IMRF must review your rollover information before we can accept a rollover.

Please allow at least 10 days for this review.

For rollover for Past Service Credit, please use Form 6.01, instead of this form.

1. Do NOT send money with this form

Before IMRF can accept any rollover monies, specific information must be submitted to IMRF for an eligibility review.

2. What you and your financial institution must do

Your financial institution must provide ALL information required on the form. The institution completes Section 2 of the Rollover Certification form. Be sure to:

- check what type of account the rollover is coming from.
- indicate what amount is tax deferred.
- indicate what amount is previously taxed.

3. Rollover distributions we CANNOT accept

The Internal Revenue Code (IRC) regulations do not permit us to accept a rollover distribution from:

- any rollover funds greater than the total cost of your past service. The maximum amount we can accept cannot exceed the total (actual or estimated) member ERI cost.
- a Roth IRA
- previously taxed money in a traditional IRA

4. Rollover distributions we CAN accept

Federal tax laws allow IMRF to accept rollover distributions for payment of past service in certain circumstances. The rollover must be from:

- another qualified pension plan (for example, an out-of-state public retirement system) **OR**
- a traditional IRA **OR**
- an IRC section 457 plan **OR**
- an IRC section 403(b) plan

5. When your rollover request is approved

When IMRF contacts you (either by phone or letter) and advises you that we can accept the rollover funds as a tax-deferred payment, **you are responsible for contacting your financial institution to arrange the transfer.** IMRF cannot direct your financial institution to process the transfer — the request must come from you as a holder of the account.

6. If you send an ineligible distribution to IMRF

If you send a rollover distribution to IMRF that federal tax laws do not allow us to accept, the rollover distribution will be returned either to you or to your financial institution.

7. If your rollover is from a traditional IRA

, the financial institution may not know what amount is tax deferred. In that case, please submit a letter in which you certify what portion of the money in the account is tax deferred and what portion is previously taxed. Please make sure you sign and date the letter and that it includes your Social Security number. Without a certification from either the financial institution or from the above letter, we will not be able to approve your rollover request.

8. You may roll over monies ONLY from accounts in your name.

Monies from an account where you are a named **beneficiary** will NOT qualify as a rollover under IRS rules.

call an IMRF Member Services Representative at

1-800-ASK-IMRF (1-800-275-4673) Monday through Friday 7:30 A.M. to 5:30 P.M. — Fax (630) 706-4289



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Avoid delays—read the instructions before completing this form

- **Do not withdraw any funds or send any rollover distributions to IMRF before we advise you of your eligibility to do so.**
- Complete this certification to roll over tax-deferred distributions from another qualified plan or qualifying individual retirement account (IRA) for payment of member cost for ERI.
- **If your rollover is for Past Service Credit, please use Form 6.01 instead of this form.**

SECTION 1 — MEMBER INFORMATION				
MEMBER'S FIRST NAME	MIDDLE INITIAL	LAST	JR., SR., II, ETC.	SOCIAL SECURITY NUMBER
				_____ - _____ - _____
STREET (MAILING ADDRESS)		CITY	STATE	ZIP +4
MEMBER'S TELEPHONE NUMBERS				
WORK ()		HOME ()		

SECTION 2 — CERTIFICATION BY FINANCIAL INSTITUTION	
NAME AND ADDRESS OF PLAN/FINANCIAL INSTITUTION	NAME ON ACCOUNT
	ACCOUNT NUMBER
	TELEPHONE NUMBER (include area code) ()
The qualified plan or individual retirement account named above is (check one)	
<input type="checkbox"/> A retirement plan under Internal Revenue Code Section (circle which one) 401, 457, 403b, other (specify) _____ <input type="checkbox"/> An individual retirement account ("IRA") (Not a ROTH IRA)	
WHAT AMOUNT IS TAX DEFERRED?	
WHAT AMOUNT, IF ANY, WAS PREVIOUSLY TAXED? (CANNOT COME FROM AN IRA)	
SIGNATURE OF AUTHORIZED OFFICIAL OF FINANCIAL INSTITUTION (NOT EMPLOYER) <i>WRITE - DO NOT PRINT OR TYPE</i>	DATE (MM/DD/YY)
PRINTED NAME OF AUTHORIZED OFFICIAL OF FINANCIAL INSTITUTION	TITLE

SECTION 3 — MEMBER CERTIFICATION	
I request that IMRF accept a rollover distribution in the amount of \$ _____ from the institution named above. (IMRF CANNOT ACCEPT AN AMOUNT LARGER THAN THE COST TO PURCHASE THE ERI)	
With this distribution I am purchasing _____ months of ERI (Early Retirement Incentive) Credit	
Choose one: <input type="checkbox"/> Married or in a civil union for at least one year on your last day of IMRF participation	
<input type="checkbox"/> Single or married/in a civil union for less than one year on your last day of IMRF participation	
I understand that I may be required to provide proof, if requested, in support of the above statements. I also understand that my rollover must be made to IMRF within 60 days of receipt of the distribution. I agree with the information provided by my financial institution.	
Member Signature (write - do not print or type)	Date
X	

ALL QUESTIONS MUST BE ANSWERED BEFORE SUBMITTING FORM TO IMRF

Illinois Municipal Retirement Fund

Suite 500 2211 York Road Oak Brook IL 60523-2337

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