



ROTH CONVERSION & RECHARACTERIZATION REQUEST

Complete Section B for Roth Conversion requests. Complete Section C for Re-characterization requests.

Return by regular mail: 1688 Meridian Avenue, Suite 504, Miami Beach, FL 33139
Fax: 605-415-4296 | E-mail: info@IRAFinancialTrust.com | For inquiries, call: 800-472-1043 or visit IRAFINANCIALTRUST.COM

A. IRA OWNER IDENTIFICATION

FULL NAME _____ PHONE NO. _____ ACCOUNT NUMBER _____

B. ROTH CONVERSION

I wish to convert my Traditional IRA, SIMPLE IRA or SEP IRA account to a Roth IRA as indicated below. I understand that this conversion will be reported both as a distribution on which I may owe income tax and a conversion contribution to my Roth IRA. I further understand that it is my responsibility to ensure that I am qualified to make this conversion and that none of the conversion assets include disqualified assets.

I declare and make the following conversion election:

My existing account number is: _____ Account Type: Traditional SEP SIMPLE

Please check this box if you want to close this existing account after the conversion is performed.
DO NOT check this box if you want to keep the account open; we will keep \$300 in this custodial cash account to cover the minimum balance requirement.

Please select one: This is a conversion to a **new Roth IRA**, I have attached a completed ACCOUNT APPLICATION form to open a Roth IRA
This is a conversion to an **existing IRA Financial Trust Company Roth IRA**. My Roth IRA Account Number is: _____

Please select one: This is a **FULL conversion**: Convert ALL assets (including cash) held in the existing account listed above

This is a **PARTIAL conversion**:

Cash amount to convert \$ _____

Convert the following assets:

IMPORTANT: If converting asset(s) besides cash, you are required to provide us with an updated valuation of your asset(s) prior to the conversion. For real estate assets, please attach a certified appraisal report to this form with our REAL ESTATE VALUATION form. For IRA LLCs, please attach our IRA LLC VALUATION form signed and certified by a licensed professional.

Asset Name	Amount/Shares to Convert

C. RECHARACTERIZATION

I wish to recharacterize a contribution/conversion I previously made to the account listed below. I understand that it is my responsibility to ensure that this recharacterization is legal and is within the time limits imposed by IRS regulations and to report the recharacterization on Form 8606 as required by those regulations. I understand that the custodian will also recharacterize any income attributable to this contribution/conversion amount.

I declare and make the following irrevocable election:

Type of Contribution/Conversion Recharacterization (Please select one)	Tax Year	Amount to Recharacterize	Date Originally Made
Roth IRA Contribution to Traditional IRA Contribution:		\$ / /	
Roth IRA Conversion back to Traditional IRA:		\$ / /	
Traditional IRA Contribution to Roth IRA Contribution:		\$ / /	

Account **FROM** which to withdraw amount: _____

Account **TO** which the deposit is to be made: _____ OR

Check this box if you want to establish a new account
Please attach an ACCOUNT APPLICATION form

D. SIGNATURE

IRA Owner Signature: _____ Date: ____/____/____