

IRA COVERDELL ESA

SPECIAL CONTRIBUTIONS

The term IRA will be used below to mean Traditional IRA and Roth IRA, unless otherwise specified. If this is a Coverdell ESA, the Account Owner is the designated beneficiary.

PART 1. ACCOUNT OWNER

Name (First/MI/Last) _____
 Social Security Number _____
 Date of Birth _____ Phone _____
 Email Address _____
 Account Number _____ Suffix _____

ACCOUNT TYPE (Select one)

Traditional IRA Roth IRA Coverdell ESA

PART 2. TRUSTEE OR CUSTODIAN

To be completed by the trustee or custodian

Name _____
 Address Line 1 _____
 Address Line 2 _____
 City/State/ZIP _____
 Phone _____ Organization Number _____

PART 3. CONTRIBUTION INFORMATION

Contribution Amount _____ Contribution Date _____

CONTRIBUTION TYPE (Select one)

Traditional IRA and Roth IRA

- Qualified Reservist Distribution Repayment
- Disaster Relief Repayment
- Qualified Settlement Income Rollover (Exxon Valdez settlement)
- Airline Payment Amount
- Postponed Contributions for Armed Forces Member in a Combat Zone
 Combat Zone _____
 Contribution for Tax Year _____
- Other _____

Roth IRA and Coverdell ESA

- Military Death Gratuity or Servicemembers' Group Life Insurance (SGLI) Payment
- Other _____

PART 4. INVESTMENT AND DEPOSIT INFORMATION

INVESTMENT INFORMATION (Complete this section as applicable.)

Investment Description	Quantity or Amount	Status (new or existing)	Investment Number	Term or Maturity Date	Interest Rate
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

DEPOSIT METHOD

- Cash or Check
 - Internal Account
 Account Number _____ Type (e.g., checking, savings) _____
 - External Account (e.g., EFT, ACH, wire) (Additional documentation may be required and fees may apply.)
 Name of Organization Sending the Assets _____ Routing Number (Optional) _____
 Account Number _____ Type (e.g., checking, savings) _____
- Deposit Taken by _____

PART 5. SIGNATURE

I certify that all of the information provided by me is accurate and may be relied upon by the trustee or custodian. I certify that the contribution described above is eligible to be contributed to this account and I authorize the deposit/investment in the manner described above.

X _____
 Signature of IRA Owner/Coverdell ESA Contributor

_____ Date (mm/dd/yyyy)

RULES AND CONDITIONS APPLICABLE TO SPECIAL CONTRIBUTIONS

The IRA and Coverdell ESA contribution rules are often complex and change frequently. The general rules regarding special contributions are listed below. If you have any questions regarding a contribution, please consult with a competent tax professional or refer to IRS Publication 590-A, *Contributions to Individual Retirement Arrangements (IRAs)*, and IRS Publication 970, *Tax Benefits for Higher Education*, for more information. These publications are available on the IRS website at www.irs.gov or by calling 1-800-TAX-FORM.

TRADITIONAL IRA AND ROTH IRA

Qualified Reservist Distribution Repayment. If you are an eligible qualified reservist who has taken penalty-free qualified reservist distributions from your IRA or retirement plan, you may recontribute those amounts to an IRA generally within a two-year period from your date of return.

Disaster Relief Repayment. If you qualify (for example, you sustained an economic loss due to, or are otherwise considered affected by, certain IRS designated disasters), you may be eligible for favorable tax treatment on distributions, rollovers, and other transactions involving your IRA. Qualified disaster relief may include penalty-tax free early distributions made during specified time frames for each disaster, the ability to include distributions in your gross income ratably over multiple years, the ability to roll over distributions to an eligible retirement plan without regard to the 60-day rollover rule, and more. For additional information on specific disasters, including a complete listing of disaster areas, qualification requirements for relief, and allowable disaster-related IRA transactions, you may wish to refer to the IRA website at www.irs.gov.

Qualified Settlement Income Rollover (*Exxon Valdez Settlement*). If you receive a qualified settlement payment from Exxon Valdez litigation, you may roll over the amount of the settlement, up to \$100,000, reduced by the amount of any qualified Exxon Valdez settlement income previously contributed to a Traditional or Roth IRA or eligible retirement plan in prior taxable years. You will have until your tax return due date (not including extensions) for the year in which the qualified settlement income is received to make the rollover contribution.

Airline Payment Amount.

Traditional IRA – If you are a qualified airline employee who has received a qualified airline settlement payment from a commercial airline carrier under the approval of an order of a federal bankruptcy court, you may be allowed to roll over up to 90 percent of the proceeds to your Traditional IRA, within 180 days after receipt of such amount, or by a later date if extended by federal law.

Roth IRA – If you are a qualified airline employee who has received a qualified airline settlement payment from a commercial airline carrier under the approval of an order of a federal bankruptcy court in a case filed after September 11, 2001, and before January 1, 2007, you are allowed to roll over any portion of the proceeds into your Roth IRA within 180 days after receipt of such amount, or by a later date if extended by federal law.

Postponed Contribution for Armed Forces Member in Combat Zone. If you are a member of the Armed Forces serving in a combat zone, hazardous duty area, or contingency operation, you may have an extended contribution deadline of 180 days after the last day served in the area. In addition, your contribution deadline for a particular tax year is also extended by the number of days that remained to file that year's tax return as of the date you entered the combat zone. (This additional extension to make your IRA contribution cannot exceed the number of days between January 1 and your tax filing deadline, not including extensions.)

Other. IRA and Coverdell ESA contribution rules frequently change due to special circumstances. Use this section to indicate a special contribution that is not included on this form.

ROTH IRA AND COVERDELL ESA

Military Death Gratuity or Servicemembers' Group Life Insurance (SGLI) Payment. If you receive or have received a military death gratuity or a payment from the SGLI program, you may be able to roll over the proceeds to your Roth IRA and/or Coverdell ESA. The rollover contribution amount is limited to the sum of the death benefits or SGLI payment received. Proceeds must be rolled over within one year of receipt of the gratuity or SGLI payment for deaths occurring on or after June 17, 2008.

Other. IRA and Coverdell ESA contribution rules frequently change due to special circumstances. Use this section to indicate a special contribution that is not included on this form.