



IRA ROLLOVER or DIRECT ROLLOVER DOCUMENTATION FORM

THE PURPOSE OF THIS CERTIFICATION IS TO DOCUMENT FOR US, THE RECEIVING CUSTODIAN, THE ORIGIN OF THE ROLLOVER FUNDS THAT WERE RECENTLY DEPOSITED INTO YOUR "JMS CUSTODIAN" RETIREMENT ACCOUNT.

IRA PARTICIPANT INFORMATION

Participant's Name: Account #:
Address: Birthdate:
Social Security #:
Type of IRA into which deposit was made: Regular IRA, Rollover "conduit" IRA (QP assets only), SEP IRA, SIMPLE IRA

PART I ROLLOVER FROM ANOTHER IRA (OR SIMPLE PLAN)

I certify that the following statements are true and correct.

- 1. This rollover contribution is being made within 60 days after my receipt of funds from another IRA...
2. During the 12 month period prior to my receipt of the distribution being rolled over...
3. I am not rolling over any required minimum distributions with respect to the distribution IRA plan.
4. If this rollover contribution represents a distribution from a SIMPLE IRA and I have not participated in my Employer's SIMPLE plan for 2 years...

Date Employee first participated in original SIMPLE IRA:

PART II ROLLOVER/DIRECT ROLLOVER FROM AN EMPLOYER PLAN

I certify that the following statements are true and correct

- 1. The undersigned certifies that my employer's qualified plan, qualified annuity, 403(b) plan, governmental 457(b) plan, or the Federal Employee's Thrift Savings Plan has made or will make an Eligible Rollover Distribution...
2. This Rollover/Direct Rollover is not part of a series of payments over my life expectancy (ies) or over a period of 10 years or more -and-
3. Does not include any required minimum distributions with respect to the employer's plan -and-
4. does not include a hardship, corrective or a deemed distribution of a default from any employer's plan -and-
5. I certify that I am eligible to establish an IRA with this Rollover/Direct Rollover of an Eligible Rollover Distribution...

PART III ADDITIONAL INFORMATION FOR ROLLOVERS BEGINNING AT AGE 70 1/2

I received the distribution from the other plan on. This distribution is/is not an outstanding rollover as of the prior December 31st. I certify that this rollover does not include any required minimum from the distributing plan, or I certify that I have already satisfied my MDR for the IRA being rolled over from another IRA.

SIGNATURE OF IRA PARTICIPANT

The undersigned hereby irrevocably elects, pursuant to IRS Regulation 1.402(A)(5)-1T to treat this contribution as a rollover contribution. I understand that this will not be a valid IRA rollover unless PART I or II (and if applicable, PART III) are correct statements. I acknowledge that, due to the complexities involved in the tax treatment of eligible rollover distributions from qualified plans, qualified annuities, 403(b) plans, governmental 457(b) plans, or the Federal Employee's Thrift Savings Plan and rollovers/direct rollovers to IRAs, JMS LLC has recommended that I consult with my tax advisor or the IRS before completing this transaction to make certain this transaction qualifies as a rollover and is appropriate in my individual circumstance. I understand rollover contributions are reportable to the IRS. I hereby release JMS LLC from any claim for damages on account for this transaction to qualify as a valid rollover. The undersigned also authorizes JMS LLC to commingle regular IRA contributions with rollover/direct rollover contributions pursuant to PART II above. I understand this may preclude me from rolling funds in my rollover "conduit" IRA into another employer's plan. I direct JMS LLC to place regular IRA contributions in my conduit IRA or vice versa.

SIGNATURE OF PARTICIPANT X

Date: