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RECHARACTERIZATION

1. ACCOUNT HOLDER INFORMATION

First Name	Last Name

Account Number

2. CALCULATION OF EARNINGS ATTRIBUTABLE

a. Account Value as of withdrawal date (Today's value)	
b. + Withdrawals Taken Since Conversion and withdrawal	
c. - All withdrawal/conversion since initial conversion and this withdrawal	
d. - Account Value prior to original conversion	
e. - Penalties or fees incurred as a result of this recharacterization	
f. = Total Earnings	

3. ADJUSTED OPENING BALANCE

a. Account value prior to original conversion	
b. + All Contributions After Conversion	
c. + All Conversions After Conversion	
d. = Adjusted Opening Balance	

4. EARNINGS CALCULATION

Contribution/Conversion Amount $_____ x Total Earnings (2.f) $_____

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Adjusted Opening Balance (3.d) $_____

Earnings To Be Recharacterized

$_____

5. RECHARACTERIZATION INSTRUCTIONS

Tax Year of The Conversion/Contribution to be recharacterized	
Amount To Be Recharacterized	
Place recharacterized assets in this account Account # _____	[ ] Tradtional/SEP/SIMPLE/401k [ ] Roth

6. ASSET HANDLING INSTRUCTIONS

Asset Description	Qty or Amount to be Recharacterized	Liquidate Immediately	Transfer In Kind
1.		[ ]	[ ]
2.		[ ]	[ ]
3.		[ ]	[ ]
4.		[ ]	[ ]

7. SIGNATURE

I understand that I am responsible for determining my eligibility to recharacterize within the limits set forth by tax laws, related regulations and plan agreements, and I authorize the recharacterization of the IRA funds or property in the manner described above. Due to the important tax consequences of recharacterizing funds or property, I have been advised to see a tax professional. All information provided by me is true and correct and may be relied on by the Trustee or Custodian. I assume full responsibility for this recharacterization and will not hold the Trustee or Custodian liable for any adverse consequences that may result. I hereby irrevocably designate this contribution of the funds and/or property indicated above as a recharacterization.

_____ _____

(IRA Account Holder, Beneficiary or Former Spouse) (Date)