|  |  |  |
| --- | --- | --- |
| **RECIPIENT’S NAME** | **MPID** | **DISTRIBUTION AMOUNT** |
| {stdMbrFullNameInProperCase} | {stdMbrParticipantMPID} | *{PartLumpSumBenAmt (through* *{LumpSumYear})* |

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| **Distribution Type:** | ***{qu Plan}*** |
| Please refer to the Information about the tax treatment of distributions in the accompanying Special 402(f) Tax Notice Regarding Plan Payments. MPI strongly recommends you discuss the distribution options below with a tax professional. | |
| **Check only one option under Sections A.**  **If applicable, Page 2 must be completed by the custodian of your IRA or other qualified plan.** | |
| If you do not elect to rollover all or a portion of your distribution directly to an IRA or other qualified plan, MPI will automatically withhold 20% in Federal income taxes from that distribution. | |

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| **SECTION A: Distribution Type Election** (select only one) |
| **Option 1:** I do not elect a direct rollover of my distribution. Please issue a check for the balance payable to me. I understand that mandatory 20% Federal income tax and, if applicable, 2% California State income tax (if elected) will be withheld. |
| **Option 2:** I elect to rollover the entire distribution into my IRA or qualified plan. To qualify for this option, the taxable portion  of the payment must be $200 or more.  {x if PlanId = 2}  Employee Contributions and Unclaimed Vacation & Holiday Pay (UV&HP) are non-taxable. Interest on these items is taxable.  {endif}  **My Trustee/Custodian and I must complete Page 2** |
| **Option 3:** I elect to rollover a portion of my distribution directly into my IRA or qualified plan. The amount I would like to rollover is $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (enter this same amount on page 2). A separate check will be issued for the balance of the taxable portion, less applicable Federal and State income tax withholding, plus the entire non-taxable portion, if any.  **My Trustee/Custodian and I must complete Page 2** |

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| **SECTION B: State Income Tax Withholding Election** (for California residents only) |
| I understand that unless I select the box below, 2% California State income tax will be withheld from any portion of my distribution that is not rolled over to a qualified plan. I understand that my actual Federal or State income tax liability may exceed the amount withheld by MPI from the distribution to me. I understand that I may be subject to tax penalties under the estimated tax payment rules if my estimated tax payments and withholding are inadequate. |
| Do NOT withhold California state tax *(I understand this choice does not relieve me of any tax liability)* |

**RECIPIENT’S CONSENT**

Pursuant to the provisions of the Motion Picture Industry (MPI) Pension and Individual Account Plans, MPI is authorized to distribute the funds in accordance with the option I selected above.

My signature on this document indicates that I have reviewed a *Summary Plan Description* describing the terms and conditions of the Plan as well as a Special Tax Notice 402(f) Regarding Plan Payments.

My citizenship status is *(required for tax purposes)*: U.S. Citizen or Resident Alien Non-Resident Alien\*

Recipient’s Signature Date

*\*If you are a non-resident alien & claiming tax treaty benefits from your country of residence, IRS Form W-8 is required.*

**PAGE 2: ROLLOVER ACCOUNT INFORMATION AND AUTHORIZATION**

To be completed only if choosing Option 2 or Option 3

|  |  |  |
| --- | --- | --- |
| **RECIPIENT’S NAME** | **MPID** | **ROLLOVER AMOUNT** |
| {stdMbrFullNameInProperCase} | {stdMbrParticipantMPID} |  |

|  |  |
| --- | --- |
| **Distribution Type:** | ***{qu Plan}*** |

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| **SECTION C: Rollover Account** (Must be completed by the custodian of your IRA or qualified plan) | | | |
| **Type of IRA or Plan:**  IRA – Sec 408(a) Roth IRA – Sec 408(a)  Annuity – Sec 408 (b) Annuity – Sec 403(a) Annuity – Sec 403(b)  Qualified Trust/Plan – Sec 401(a) Government Deferred Compensation Plan – Sec 457(b) | | | |
| **MAKE CHECK PAYABLE TO:** | (Trustee/Custodian of IRA/Qualified Plan) | | |
|  | | |
| **Account Number** (Please DO NOT use Social Security Number) | | | |
|  | | | |
| **PAYMENT HANDLING INSTRUCTIONS** | | | |
| **Mail check to Recipient** *(check will be mailed to recipient if there is no account number or IRA contact name)***.**  **Mail check to address below** *(please attach additional instructions if applicable).* | | | |
| **IRA or Plan Contact Name** (Required if Account Number field is not completed) | | | |
|  | | | |
| **Address** | | | |
|  | | | |
|  | |  |  |
| **City** | | **State** | **Zip** |
|  | |  |  |
| **If any of the information above is incomplete, the check will be mailed to the Recipient.** | | | |
| I declare that the IRA or employer plan identified above will accept a rollover on behalf of the recipient hereof. I declare that I am authorized to act on behalf of the financial institution, the IRA or employer plan identified above. | | | |
| Trustee/Custodian’s Signature Date | | | |
| **Trustee/Custodian’s Name** | | **Title** | |
|  | |  | |
| **Email** | | **Phone** | |
|  | |  | |
| I authorize the IRA or employer plan identified above to accept a rollover on my behalf. I understand that my check will be processed based on the information above. I will notify MPI if there are any changes to this information. | | | |
| Recipient’s Signature Date | | | |