

MEMBERSHIP FORM

NAME: _____ SEX: M F MARITAL STATUS: _____

SOCIAL SECURITY NUMBER: _____ BIRTH DATE: _____

ADDRESS: _____
(Street) (Apt No.) (City) (State) (Zip)

HOME TELEPHONE NUMBER: _____ E-MAIL: _____

I AM EMPLOYED BY: (CHECK ONLY ONE)

STATE OF ARIZONA

COUNTY OF: (CIRCLE ONE) APACHE COCHISE COCONINO GILA GRAHAM
GREENLEE LA PAZ MARICOPA MOHAVE NAVAJO
PIMA PINAL SANTA CRUZ YAVAPAI YUMA

TOWN OF: _____

CITY OF: _____

POSITION TITLE: _____

MEMBERSHIP DATE: _____ **CURRENT ANNUAL SALARY:** _____

NAME OF SPOUSE: _____ SPOUSE'S BIRTH DATE: _____

SPOUSE'S SOCIAL SECURITY NUMBER: _____ NUMBER OF CHILDREN UNDER AGE 18: _____

BIRTH DATE(S): _____

PREVIOUS EMPLOYMENT: APPLIES ONLY TO PERIODS OF SERVICE AS AN ELECTED OFFICIAL WHICH OCCURRED PRIOR TO MEMBERSHIP DATE SHOWN ON THIS FORM.

	<u>FROM</u>	<u>THROUGH</u>	<u>TITLE OF POSITION</u>	<u>EMPLOYER</u>
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____

At completion of the term(s) of office as indicated above, was a refund of Member Contributions processed? Yes No

If I am a State Elected Official who is subject to term limits, by signing this membership form I understand that I had the option to elect not to participate in the Plan but by signing this Membership Form I agree to participate in the Elected Officials' Retirement Plan.

I declare under penalties of perjury that the above information is true, correct and complete to the best of my knowledge and belief.

DATE: _____ EMPLOYEE'S SIGNATURE _____

EMPLOYER ACKNOWLEDGEMENT

I hereby acknowledge that the Membership Date and Position Title information provided by the member above corresponds with the information in our personnel files.

Date Telephone Number Authorized Signature of Employer
SIGNEE TITLE: _____ E-MAIL ADDRESS: _____

APPLICATION TO CALCULATE SEVERANCE REFUND REPAYMENT

PLEASE PRINT

1. MEMBER'S NAME: _____ SOC. SEC. NUMBER: _____ - _____ - _____

ADDRESS:

(STREET) (APT. NO.) (CITY) (STATE) (ZIP)

2. CURRENT EMPLOYER: _____ CURRENT DATE OF MEMBERSHIP: _____

PREVIOUS EMPLOYER: _____

PREVIOUS SERVICE DATE: FROM _____ TERMINATION DATE _____

3. AMOUNT REFUNDED (If known): \$ _____ DATE: _____

4. A.R.S. § 38-804, SUBSECTION H:

Notwithstanding subsection G of this section, if an elected official files a written election form with the board of trustees within ninety days after the day of his reemployment as an elected official and repays the amount previously withdrawn pursuant to subsection B or C of this section within one year after the date of his reemployment as an elected official, with interest on that amount at the rate of nine per cent for each year, compounded each year from the date of withdrawal to the date of repayment, credited service shall be restored. Credited service shall not be restored until complete repayment is made to the fund.

I ACKNOWLEDGE READING the above and:

If I agree to reinstate my prior service credits which I previously refunded, I agree to redeposit the amount withdrawn from the system with interest at the rate of 9% compounded each year from the date of withdrawal to the date of repayment. This application does not require me to repay this amount, but I understand that I must pay this amount within one year from my current date of membership in order to reinstate my prior service credits.

Dated: _____

Member's Signature

(The applicant must date and sign this form within **90 days** after re-employment.)

APPLICATION TO REDEEM PRIOR SERVICE
(A.R.S. Section 38-816.A.1-3)

Any present active elected official who has at least **TEN** years of credited service with the plan may elect to redeem up to **SIXTY** months of any part of the following prior service or employment by paying into the fund the amounts required under subsection B of this section if the prior service or employment is not on account with any other retirement system or plan.

PLEASE PRINT

1. NAME: _____ SOC. SEC. NUMBER: _____

DATE OF BIRTH: ____/____/____ TELEPHONE NUMBER: (____) ____-____

E-MAIL ADDRESS: _____

ADDRESS: _____
(Street) (City) (State) (Zip)

2. CURRENT EMPLOYER: _____ DATE ENTERED OFFICE: _____

CURRENT POSITION: _____

CURRENT ANNUAL RATE OF SALARY \$ _____

3. PREVIOUS EMPLOYER: _____

DATE OF HIRE: _____ POSITION/TITLE: _____

DATE OF TERMINATION: _____ POSITION/TITLE: _____

4. FOR PARTIAL REDEMPTION ONLY, PLEASE INDICATE PERIOD REQUESTED:

FROM: _____ THROUGH: _____

TOTAL NUMBER OF MONTHS: _____

I hereby certify that the above information is true, complete and correct to the best of my knowledge and belief.

Dated: ____/____/____

Member's Signature

APPLICATION FOR A SEPARATION BENEFIT/DEFERRED BENEFIT

NAME: _____ SOCIAL SECURITY NUMBER: _____

MAILING ADDRESS: _____

Street/Apt: _____
City: _____ State: _____ Zip Code: _____

PHONE NUMBER: _____ BIRTH DATE: _____

MY ELECTION TO THE OFFICE OF: _____

BEGAN ON _____ AND TERMINATED ON _____

I CERTIFY that I have terminated my employment and have not previously received a refund of my contributions to the Plan. The dates of membership and termination in this application and the periods of leave of absence without pay are correct; I understand the terms and requirements for the Refund Option and the Deferred Pension Option below; and I make my election as indicated below:

REFUND OPTION

By INITIALING _____ this Refund Option, I HEREBY make application for the refund of my contributions to the ELECTED OFFICIALS' RETIREMENT PLAN as well as any enhanced refund as provided by law. I fully understand that if I have five (5) or more years of membership under the Plan, that I may elect early retirement or elect a deferred option (see below). I understand that by withdrawal of my contributions, I am forfeiting these rights and any other rights to benefits under the Plan, that my service credits therein will be cancelled and membership will cease (A.R.S. § 38-804). Further, I understand that if I am again employed in a position covered under the Plan, these service credits may be reinstated only if a written election is filed with the Board of Trustees within ninety (90) days of taking office and I redeposit my refund contributions within one (1) year, along with interest to date of redeposit (A.R.S. § 38-804). I further understand that pursuant to A.R.S. § 38-921, I may be entitled to transfer my service credits to a new state retirement system upon subsequent employment in a position not covered by EORP and that by withdrawing my contributions, I am forfeiting all of these rights. **If you elect the REFUND OPTION, a refund check will be mailed to the address shown above after your application is filed and your final wage deduction is transmitted to this office and your termination of covered employment has been verified by the appropriate governing authority.**

DEFERRED PENSION OPTION

By INITIALING _____ this Deferred Pension Option and having five (5) or more years of credited service, I ELECT to leave my contributions on deposit in anticipation of requesting a normal retirement benefit at such time that I become eligible, in accordance with the age requirements as defined in A.R.S. Section 38-805. I understand that election of this option is not binding and that, at my discretion, I may wish to elect a refund or early retirement at some point in time in the future. My final annual salary was \$_____. **If you elect the DEFERRED OPTION and subsequently change your address or name, you must notify this office.**

TAXABLE MONIES

You must complete the information below before a refund check is issued.

By INITIALING _____, I understand and acknowledge the following:

1. I am aware that I have at least 30 days to decide whether I want to elect a direct rollover or to elect a cash distribution of my taxable monies and I am electing to waive this 30 day waiting period.
2. I have completed the Lump Sum Distribution Election Form that prescribes certain tax consequences regarding the above taxable monies.
3. I have received and read the special tax notice regarding these taxable monies and understand the tax consequences explained in the notice and election form.

If this application form is not witnessed or initialed, or if the Lump Sum Distribution Election form is not completed, it will be returned which will cause a delay in the processing of any enhanced portion of your refund.

If you divorced during your employment, provide our office with a copy of your Divorce Decree or Domestic Relations Order. Note: A.R.S. §§ 38-860, 38-910, 38-822 states that if you have been involved in a divorce, the System/Plan is not liable for any benefits you receive. You are considered trustee to the funds and will be the sole party against with whom an action may be brought to recover the payment.

I declare under penalty of perjury that the above information is true, correct and complete to the best of my knowledge and belief.

DATE

EMPLOYEE'S SIGNATURE

WITNESS

NAME: _____

SSN: _____

EMPLOYER'S CERTIFICATION OF TERMINATION

INSTRUCTIONS: The Employer must complete this Certification of Termination and send it back to the Board of Trustees.

NAME OF GOVERNING AUTHORITY: _____

Applicant's final pay period was from _____ through _____

Last date of employment: _____

Employee contributions for final wage period by applicant total \$ _____

The undersigned representative of the employer hereby certifies that the applicant named above has actually terminated his employment and agrees that any excess refund paid to the applicant due to an overstatement of the total aggregate employee contributions shall be the liability of this governing authority. I also acknowledge that the membership date and termination date provided by the employee above corresponds with the information in our personnel files.

GOVERNING AUTHORITY'S REPRESENTATIVE:

SIGNATURE	TITLE	TELEPHONE NUMBER	DATE
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If you have five or more years of credited service with the plan you are entitled to receive additional monies according to the following schedule:

- 5 to 5.9—25% of member contributions deducted from the member's salary pursuant to A.R.S. § 38-810, subsection A.
- 6 to 6.9—40% of member contributions deducted from the member's salary pursuant to A.R.S. § 38-810, subsection A.
- 7 to 7.9—55% of member contributions deducted from the member's salary pursuant to A.R.S. § 38-810, subsection A.
- 8 to 8.9—70% of member contributions deducted from the member's salary pursuant to A.R.S. § 38-810, subsection A.
- 9 to 9.9—85% of member contributions deducted from the member's salary pursuant to A.R.S. § 38-810, subsection A.
- 10 or more—100% of member contributions deducted from the member's salary pursuant to A.R.S. § 38-810, subsection A, plus interest at 3% after 30 days if left on deposit.

All of the additional monies prescribed above are taxable monies. NOTE: Periods of time during which you were on a leave of absence without pay **do not** count as credited service.

LEAVES OF ABSENCE WITHOUT PAY (Complete only if you have five or more years of credited service)

During my periods of covered service, I have been on leave of absence without pay as indicated below: **(Initial and complete)**

- _____ (a) NONE
- _____ (b) From _____ / _____ / _____ Through _____ / _____ / _____ Employer _____
- From _____ / _____ / _____ Through _____ / _____ / _____ Employer _____
- From _____ / _____ / _____ Through _____ / _____ / _____ Employer _____

EMPLOYER'S CERTIFICATION OF INFORMATION

(Complete only if the employee has five or more years of credited service)

The undersigned representative of the employer hereby certifies that the periods of leave of absence without pay provided by the applicant named on the reverse hereof corresponds with the information in our personnel files.

EMPLOYER'S REPRESENTATIVE:

SIGNATURE	TITLE	TELEPHONE NUMBER	DATE
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**PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
CORRECTIONS OFFICER RETIREMENT PLAN
ELECTED OFFICIALS' RETIREMENT PLAN**
3010 E. Camelback Rd., Suite 200, Phoenix, Arizona 85016
(602)255-5575 FAX (602)296-2368 www.psprs.com

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APPLICATION TO PURCHASE ACTIVE MILITARY SERVICE

(A.R.S. Sections 38-858, 38-907 or 38-820)

A member of the system/plan who has at least **TEN** years of service with the system may receive credited service for periods of active military service performed before employment with the member's current employer

PLEASE PRINT

MEMBER'S NAME: _____ SOCIAL SECURITY NUMBER: _____

ADDRESS: _____
(Street) (City) (State) (Zip)

TELEPHONE: () _____ E-MAIL: _____ BIRTHDATE: _____

CURRENT EMPLOYER: _____

MEMBERSHIP DATE: ____/____/____

CURRENT POSITION/CLASSIFICATION: _____

MONTHS OF ACTIVE MILITARY SERVICE WHICH I REQUEST TO PURCHASE: _____ (Maximum: 60 months)

BRANCH OF MILITARY SERVICE _____

FROM ____/____/____ THROUGH ____/____/____

COPY OF MILITARY SERVICE RECORD (DD-214) ATTACHED (Must Indicate HONORABLE)

COPY OF MILITARY DISCHARGE CERTIFICATE (DD-256A) ATTACHED. IF NOT ATTACHED, PLEASE EXPLAIN: _____

Please **INITIAL** each of the following to indicate your agreement and/or understanding, otherwise this form will not be processed.

____ I was honorably separated

____ This time is Active Military time (reserve time is ineligible)

____ I have not purchased this military time towards any other pension program

The information in this application is true and correct to the best of my knowledge and pursuant to A.R.S. Section 38-858, 38-907 or 38-820 I request that the Board of Trustees calculate the amounts required to be paid in order to receive credited service for previous active military service.

I understand that any person who knowingly makes any false statement, or who falsifies or permits to be falsified any record of the retirement plan with an intent to defraud the plan or attempts to defraud the system or plan is guilty of a Class 6 felony Arizona Revised Statutes Section 38-849 and may result in total loss of benefits under the PSPRS retirement system.

DATE: ____/____/____

Signature of Member

ELECTED OFFICIALS' RETIREMENT PLAN

3010 E. Camelback Rd., Suite 200, Phoenix, Arizona 85016
(602)255-5575 FAX (602)296-2368 www.psprs.com

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ELECTION NOT TO PARTICIPATE IN THE ELECTED OFFICIALS RETIREMENT PLAN

Effective August 6, 1999, A.R.S. § 38-804, subsection A states:

All elected officials are members of the plan, except that a state elected official who is subject to term limits may elect not to participate in the plan. The state elected official who is subject to term limits shall make the election in writing and file the election with the board of trustees within thirty days after the state elected official assumes office. The election is effective on the first day of the state elected official's eligibility for that term of office. The election not to participate is specific for that term of office. If a state elected official who is subject to term limits fails to make an election as provided in this subsection, the state elected official is deemed to have elected to participate in the plan. The election not to participate in the plan is irrevocable and constitutes a waiver of all benefits provided by the plan for the state elected official's entire term, except for any benefits accrued by the state elected official in the plan for periods of participation before being elected to an office subject to term limits or any benefits expressly provided by law. The state elected official who elects not to participate in the plan shall participate in the Arizona state retirement system unless the state elected official makes an irrevocable election not to participate in the Arizona state retirement system as provided in § 38-727.

TO: Board of Trustees, Elected Officials' Retirement Plan

NAME: _____ SOCIAL SECURITY NUMBER: _____ - _____ - _____

ELECTED OFFICE: _____ DATE OF BIRTH: _____ / _____ / _____

BEGINNING DATE OF CURRENT TERM OF OFFICE: _____ / _____ / _____

ADDRESS: _____ Today's Date: _____ / _____ / _____

NOTICE IS HEREBY GIVEN THAT YOU HAVE BEEN ELECTED TO AN OFFICE THAT IS SUBJECT TO A TERM LIMIT AND PURSUANT TO A.R.S. SECTION 38-804 YOU CAN ELECT NOT TO CONTRIBUTE AND PARTICIPATE IN THE ELECTED OFFICIALS' RETIREMENT PLAN ONLY FOR THIS TERM OF OFFICE.

Pursuant to A.R.S. section 38-804, I hereby make written election to the board of trustees not to participate in the Elected Officials' Retirement Plan. I understand that this election not to participate in the EORP is valid only for my current term of office. I (or we if there is a spouse) understand that the Elected Officials' Retirement Plan has the following benefits which I (or we) waive as a result of this election:

1. Normal retirement benefits for life at age 65 with five or more years of credited service in the plan, age 62 with ten or more years of credited service in the plan or with twenty or more years of credited service in the plan regardless of age.
2. Normal retirement benefits calculated at 4% per year of credited service times my highest three year annual salary.
3. Automatic surviving spouse's and children's benefits if I were to become deceased as a member of the EORP or as a retiree.
4. Disability benefits for life if I am incapacitated for the purposes of performing the duties of this elected office.
5. Early retirement benefits at a reduced rate at any age if I have five or more years of credited service in the plan.
6. Any other benefit as prescribed in Title 38, chapter 5, article 3, Arizona Revised Statutes.

I understand that by making this election I **must** participate in the Arizona State Retirement System unless I make a **separate** irrevocable election not to participate in the Arizona State Retirement System.

DATED: _____ / _____ / _____

Signature of applicant

Witness

Signature of applicant's spouse

APPLICATION FOR MEMBERSHIP WAIVER

Effective August 18, 1987, the Elected Officials' Retirement Plan (EORP) has been amended to read:

A.R.S. Section 38-815. Joinder Agreement

A. Elected officials of an incorporated city or town may participate in the plan if the city or town council enters into a joinder agreement with the board of trustees on behalf of its elected officials....**ALL ELECTED OFFICIALS SHALL BE DESIGNATED FOR MEMBERSHIP UNLESS WRITTEN CONSENT TO THE CONTRARY IS OBTAINED FROM THE BOARD OF TRUSTEES.** A MEMBER SHALL BE QUALIFIED FOR PARTICIPATION IN ORDER TO OBTAIN WRITTEN CONSENT TO THE CONTRARY FROM THE BOARD OF TRUSTEES.

Written consent for waiver of membership by the Board of Trustees shall be based on the following conditions:

1. The member completes this Application for Membership Waiver form and returns it to the Board of Trustees within 30 days of the City or Town's effective date of participation in the Plan.
2. The member has credited service on account with a different retirement system or plan which is not eligible for transfer into the EORP.
3. The member can show a financial detriment by not being able to transfer the ineligible credited service into the EORP.
4. The member agrees to irrevocably waive all rights to participation, rights and benefits in the EORP.

TO: Board of Trustees, Elected Officials' Retirement Plan

NAME: _____ SOCIAL SECURITY NUMBER: _____

EMPLOYER: City (Town) of _____ DATE OF BIRTH: _____

POSITION OR TITLE: _____ EORP MEMBERSHIP DATE: _____

I hereby make written application to the Board of Trustees for a Waiver of my membership rights and benefits under the Arizona Elected Officials' Retirement Plan pursuant to A.R.S. Section 38-815(A) This application is based on the following information:

PRIOR CREDITED SERVICE ON ACCOUNT WITH A DIFFERENT RETIREMENT SYSTEM OR PLAN WHICH IS NOT ELIGIBLE FOR TRANSFER INTO THE ELECTED OFFICIALS' RETIREMENT PLAN:

<u>From</u>	<u>TO</u>	<u>Employer</u>	<u>Position</u>	<u>Retirement System</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

THE FINANCIAL DETRIMENT THAT I WILL INCUR BY NOT BEING ABLE TO TRANSFER THE ABOVE-LISTED PRIOR INELIGIBLE CREDITED SERVICE INTO THE EORP IS AS FOLLOWS (attach a separate sheet, if necessary):

I understand and acknowledge that if my Application for Membership Waiver is accepted and approved by the Board of Trustees, I WILL IRREVOCABLY FORFEIT ANY AND ALL MEMBERSHIP RIGHTS IN THE EORP AS WELL AS ANY AND ALL RIGHTS TO BENEFITS UNDER THE EORP; further, by signing below, I authorize and instruct the Board of Trustees to transfer my accumulated member account balance in the EORP, employer contributions equal to my member account balance and my service credits accumulated under the EORP to _____

DATED: _____

SIGNATURE OF MEMBER

WITNESS

EMPLOYER CERTIFICATION

I hereby acknowledge that the Membership and Position/Title information provided by the member on the reverse side corresponds with the information in our personnel file.

DATED: _____

Authorized Signature of Employer

BOARD OF TRUSTEES ACTION

Based on the information herein provided, the member named herein

Qualifies for Waiver of Membership in the Elected Officials' Retirement Plan.

Does not qualify for Waiver of Membership in the Elected Officials' Retirement Plan.

DATED: _____

BOARD OF TRUSTEES:

by: _____

OUT OF STATE / FEDERAL SERVICE AFFIDAVIT (Employee)

DO NOT ALTER THIS FORM OR USE WHITE OUT

Pursuant to A. R. S. Section 38-816, Any present active elected official who has at least TEN years of credited service with the plan may elect to redeem up to SIXTY months of any part of the following prior service or employment by paying into the fund the amounts required under subsection B of this section if the prior service or employment is not on account with any other retirement system or plan.

I hereby make application for a calculation to redeem service credits refunded from employment with an agency of the United States government, a state of the United States or a political subdivision of a state of the United States to my current retirement system in this state.

Member Name _____ Social Security Number _____ / / _____
Date of Birth _____

Address (Street) _____ (City) _____ (State) _____ (Zip) _____
Telephone Number _____

Former Employer or Retirement System Name _____ Position Held _____ Contact Person _____

Address (Street) _____ (City) _____ (State) _____ (Zip) _____
Telephone Number _____

Prior Service Dates: From _____ / _____ / _____ to _____ / _____ / _____
Did you receive compensation for your employment during this period of service? Yes No

To redeem refunded credited service, indicate number of months you wish to have calculated: _____

Current Employer _____ Current Retirement System or Plan _____

Service Date _____ / _____ / _____ Current Position/Classification _____

YOU MUST READ, COMPLETE AND INITIAL THE FOLLOWING if you participated in a retirement plan during the time periods listed above.

_____ I am no longer eligible for a benefit from the _____ Retirement Plan because I took a refund from the plan on or about _____ (approximate date) or there were no benefits available to me when I terminated my membership in the plan.

_____ I am currently eligible for a retirement benefit from the _____ Retirement Plan, but will forfeit my benefits from that plan before I make arrangements to purchase the above service time

Please INITIAL each of the following to indicate your agreement and/or understanding; otherwise this form will not be processed:

_____ I understand that this transaction is subject to audit. If any misrepresentations are discovered as a result of this audit, my total credited service with the EORP will be adjusted as necessary. Any overpayments will be refunded. I further understand that if an error or misrepresentation is discovered after I retire any adjustments to my credited service will affect my retirement benefit. In addition, if payment for the purchase was made with pre-tax dollars and is returned to me, there will be tax consequences as a result of this refund.

_____ I understand that an audit may determine that I am eligible for a benefit from the retirement plan listed above after I have already been allowed to purchase service from the EORP because I indicated that I was NOT eligible for a benefit. If this occurs, I will immediately take steps necessary to forfeit my benefit in the above retirement plan. I understand that if this forfeiture is not completed in a reasonable amount of time, any EORP service, which I have purchased, based on the employment listed above will be revoked and my money refunded, without interest.

_____ I certify under penalty of perjury that I was employed by the above employer during the dates listed.

Furthermore, I hereby certify that the above information is true and correct to the best of my knowledge and request that the Board of Trustees calculate the amounts required to be paid in order to accomplish the requested redemption pursuant to A.R.S. Section 38-816.

Signature of Member _____ / / _____
Date _____

State of _____ County of _____

The foregoing was acknowledged before me on this _____
Day of _____, 20 _____

By _____
(Member's Name)

Notary Seal

Notary Public Signature _____ My Commission Expires _____ / _____ / _____

OUT OF STATE SERVICE AFFIDAVIT

(Employer/Retirement Plan Administrator)

The person named below is requesting that you verify the following information about his/her employment with your system in order to purchase time in the Arizona Elected Officials' Retirement Plan. Please verify the following information and answer the questions below:

A

Member Name	Social Security Number	Date of Birth
Former Employer or Retirement System Name	Position Held	Contact Person
Member Address (Street)	(City)	(State) (Zip)
		() - Telephone Number
Current Employer	Current Retirement System or Plan	
Member Signature	/ / Date	

B Previous Employer: Please answer the following questions:

- Is/Was the person named above employed by you? Yes No
- If yes, please provide the employment dates: _____ / _____ / _____
Service Date From Service Date Through
- Is/Was the person named above compensated for their employment during the dates of service listed above? Yes No
- Is/Was the person named above an employee covered by your system's retirement plan? Yes No
(If, the answer to questions 1 and 3 are both, yes, please sign below and forward this form to your retirement system's administrator for completion. If you answered, no, to either question, please sign this form and send it directly to our office at the address listed above.)

I hereby certify that the above information is true and correct to the best of my knowledge.

Authorized Signature of Previous Employer	/ /	Date
Title	() -	Phone
		Agency Name

C Retirement Plan Administrator: Arizona law does not allow credit in its retirement system for service time in another pension plan if such service entitles the individual to a current or future benefit in that plan. Please answer the following questions:

- Does this member still have member contributions in your retirement plan? Yes No
- Has this member forfeited any and all rights to a benefit(s) under your retirement system? Yes No

I hereby certify that the above information is true and correct to the best of my knowledge.

Authorized Signature of Retirement Plan Administrator	/ /	Date
Title	() -	Phone
		Retirement System Name

**PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
CORRECTIONS OFFICER RETIREMENT PLAN
ELECTED OFFICIALS' RETIREMENT PLAN**
3010 E. Camelback Rd., Suite 200, Phoenix, Arizona 85016
(602)255-5575 FAX (602)296-2368 www.psprs.com

APPLICATION TO TRANSFER OR REDEEM SERVICE CREDITS BETWEEN ARIZONA RETIREMENT PLANS
(A.R.S. Sections 38-921 and 38-922)

To: Board of Trustees

Pursuant to A.R.S. Sections 38-921 and 38-922, I hereby make application for a calculation to transfer retirement service credits on account or refunded from another retirement system or plan in this state to my current retirement system or plan in this state.

I. Member's Name: _____ Telephone Number: () - _____

Address: _____
(Street) (Apt No.) (City) (State) (Zip)

Social Security Number: - - _____ Date of Birth: / / _____

II. Former Retirement System or Plan: _____

Former Employer: _____
(EMPLOYER WHILE CONTRIBUTING TO FORMER PLAN)

Former Position/Classification: _____

Prior Service Dates: From ____/____/____ to ____/____/____

If redeeming refunded credited service, indicate number of months you wish to have calculated: _____

Did you refund (withdraw) your member contributions from prior retirement system or plan?

YES

NO

This form will be sent to your prior retirement system or plan to request an actuarial present value or to verify your previous credited service. We cannot send you an offer to purchase or transfer credited service until we receive this information.

III. Current Retirement System or Plan: _____

Current Employer: _____

Service Date: ____/____/____

Current Position/Classification: _____

PLEASE INITIAL:

_____ **THIS FORM IS AN APPLICATION FOR A QUOTE ONLY AND DOES NOT AUTOMATICALLY TRANSFER MY TIME.**

I hereby certify that the above information is true and correct to the best of my knowledge and request that the Board of Trustees calculate the amounts required to be transferred or paid in order to accomplish the requested transfer pursuant to A.R.S. Sections 38-921 and 38-922.

Dated: ____/____/____ _____

Signature of Member

TITLE 38, CHAPTER 5, ARTICLE 7
TRANSFER TO ANOTHER RETIREMENT SYSTEM OR PLAN

38-921. Transfer of retirement service credits from one retirement system or plan to another retirement system or plan in this state

- A. An active or inactive member of a state retirement system or plan, including the retirement system provided for in article 2 of this chapter, the Elected Officials' Retirement Plan provided for in article 3 of this chapter, the Public Safety Personnel Retirement System provided for in article 4 of this chapter or the Corrections Officer Retirement Plan provided for in article 6 of this chapter may transfer service credits from one system or plan to the member's current or former system or plan pursuant to section 38-922 if all of the following conditions are met:
1. The board or board of trustees governing the retirement system or plan from which the service credits are being transferred mutually agrees with the board or board of trustees governing the retirement system or plan to which the service credits are being transferred regarding the terms of the transfer.
 2. The transfer does not cause either the retirement system or plan to which the transfer is made or the retirement system or plan from which the transfer is made to incur any unfunded accrued liabilities as a result of the transfer.
 3. The member initiates the transfer by making written application to the governing board or board of trustees of the retirement system or plan to which the member is contributing.
- B. For the purposes of this section:
1. "Active member" means a member who satisfies the eligibility criteria of the state retirement system or plan and who is currently making member contributions to or receiving credited service from the state retirement system or plan.
 2. "Inactive member" means a member of the state retirement system or plan who previously made contributions to the state retirement system or plan and who satisfies each of the following:
 - (a) Has not retired.
 - (b) Is not eligible for active membership in the state retirement system or plan.
 - (c) Is not currently making contributions to the state retirement system or plan.
 - (d) Has not withdrawn contributions from the state retirement system or plan.

Added by Laws 1989, Ch.310, § 16; Laws 1995, Ch. 32, § 19; Amended by Laws 2001, Ch. 123 §1.

38-922. Transfer or redemption of service credits

- A. Service credits qualified in accordance with section 38-730 or 38-921 may be transferred or redeemed in accordance with this section.
- B. In the case of a member whose contributions remain on deposit with the prior retirement system or plan, the following shall be calculated:
1. The prior system or plan shall calculate the amount equal to the actuarial present value of a member's projected benefits to the extent funded on a market value basis as of the most recent actuarial valuation under the prior system or plan as calculated by that system's or plan's actuary using the same actuarial method and assumptions used in calculating that system's or plan's funding requirements based on the transferring member's service credits at the time of transfer. If a system's or plan's market value is greater than one hundred per cent, the system or plan shall use a one hundred per cent market value.
 2. The system or plan to which the member is transferring shall calculate the increase in the actuarial present value of the projected benefits provided as a result of the transfer of the member's service credits. This calculation shall be performed by that system's or plan's actuary using the same actuarial method and assumptions used in calculating that system's or plan's funding requirements based on the transferring member's service credits at the time of transfer.
- C. In the event a member decides to transfer:
1. If the amount calculated in subsection B, paragraph 2 is greater than the amount calculated in subsection B, paragraph 1:
 - (a) The prior system or plan shall transfer to the present system or plan the greater of the amount calculated in subsection B, paragraph 1 or the member's accumulated contribution account balance.
 - (b) If the amount transferred is less than the amount calculated under subsection B, paragraph 2, the transferring member shall elect either to pay the difference or to accept a reduced transfer of service credits. If the member elects to pay the difference, the amount paid shall be added to the member's accumulated contribution account balance. If the member elects to accept a reduced transfer of service credits, the amount of service credits transferred shall be equal to the amount of service credits used in making the calculation under subsection B, paragraph 1 multiplied by the ratio of the amount calculated under subsection B, paragraph 1 to the amount calculated under subsection B, paragraph 2.
 2. If the amount calculated in subsection B, paragraph 2 is less than or equal to the amount calculated in subsection B, paragraph 1, the prior system or plan shall transfer to the present system or plan the greater of the amount calculated in subsection B, paragraph 2 or the member's accumulated contribution account balance.
- D. In the case of an applicant who has withdrawn the applicant's member contributions from another prior system or plan of this state, the applicant shall pay into the new system or plan to which the applicant is transferring an amount equal to the increase in the actuarial present value of the projected benefits provided by the service credits being redeemed and this amount shall be included in the member's current accumulated contribution account balance. This calculation shall be performed by the actuary of the system or plan to which the service credits are being transferred using the same actuarial method and assumptions used in calculating that system's or plan's funding requirements.
- E. Service credits shall not be applied to the applicant's account until such time as complete payment is made to the retirement system or plan to which the applicant is transferring. On completion of the transfer provided for in this article, the member's rights in the retirement system or plan from which the member is transferring are extinguished.
- F. A member electing to transfer to or redeem service with the Public Safety Personnel Retirement System, the Elected Officials' Retirement Plan or the Corrections Officer Retirement Plan pursuant to this section may pay for the service being transferred or redeemed in the form of a lump sum payment to the system or plan, a trustee-to-trustee transfer or a direct rollover of an eligible distribution from a plan described in section 402(c)(8)(B) (iii), (iv), (v) or (vi) of the internal revenue code or a rollover of an eligible distribution from an individual retirement account or annuity described in section 408(a) or (b) of the internal revenue code.

Added as § 38-952 by Laws 1989, Ch. 310, § 16. Renumbered as § 38-922; Amended by Laws 1991, Ch. 270, § 10; Laws 2009, Ch. 35, § 31, effective September 30, 2009. Amended by Laws 2011, Ch. 277.

**PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
CORRECTIONS OFFICER RETIREMENT PLAN
ELECTED OFFICIALS' RETIREMENT PLAN**

3010 E. Camelback Rd., Suite 200, Phoenix, Arizona 85016
(602)255-5575 FAX (602)296-2368 www.psprs.com

**APPLICATION TO TRANSFER SERVICE CREDITS BETWEEN MUNICIPAL RETIREMENT SYSTEMS
AND SPECIAL RETIREMENT PLANS**

(A.R.S. Sections 38-923 and 38-924)

To: Board of Trustees

Pursuant to A.R.S. Sections 38-923 and 38-924, I hereby make application for a calculation to transfer retirement service credits on account from a municipal retirement system or plan to my current retirement system or plan in this state.

I. Member's Name: _____ Telephone Number: (____) ____ - _____

Address: _____
(Street) (Apt No.) (City) (State) (Zip)

Social Security Number: _____ - _____ Date of Birth: ____ / ____ / ____

II. Former Retirement System or Plan: _____

Former Employer: _____

Former Position/Classification: _____

Prior Service Dates: From ____ / ____ / ____ to ____ / ____ / ____ (_____ years)

This form will be sent to your prior retirement system or plan to request an actuarial present value or to verify your previous credited service. We cannot send you an offer to transfer credited service until we receive this information.

III. Current Retirement System or Plan: _____

Current Employer: _____

Service Date: ____ / ____ / ____

Current Position/Classification: _____

PLEASE INITIAL:

_____ **THIS FORM IS AN APPLICATION FOR A QUOTE ONLY AND DOES NOT AUTOMATICALLY TRANSFER MY TIME.**

I hereby certify that the above information is true and correct to the best of my knowledge and request that the Board of Trustees calculate the amounts required to be transferred or paid in order to accomplish the requested transfer pursuant to A.R.S. Sections 38-923 and 38-924.

Dated: ____ / ____ / ____

Signature of Member

TITLE 38, CHAPTER 5, ARTICLE 7
TRANSFER OF SERVICE CREDITS BETWEEN MUNICIPAL RETIREMENT SYSTEMS AND SPECIAL RETIREMENT PLANS

38-923. Transfer of service credits between municipal retirement systems and special retirement plans; definitions

- A. An active or inactive member of a retirement system or plan of a municipality of this state or the Public Safety Personnel Retirement System who becomes a member of one or the other of these retirement systems or plans may transfer service credits from the member's prior retirement system or plan to the member's current retirement system or plan pursuant to section 38-924 if all of the following conditions are met:
1. The board or board governing the retirement system or plan from which the service credits are being transferred mutually agrees with the board or board governing the retirement system or plan to which the service credits are being transferred regarding the terms of the transfer.
 2. The transfer does not cause either the retirement system or plan to which the transfer is made or the retirement system or plan from which the transfer is made to incur any unfunded accrued liabilities as a result of the transfer.
 3. The member initiates the transfer by making written application to the governing board or board of the retirement system or plan to which the member is contributing.
- B. An active or inactive member of a retirement system or plan of a municipality of this state or the Corrections Officer Retirement Plan who becomes a member of one or the other of these retirement systems or plans may transfer service credits from the member's prior retirement system or plan to the member's current retirement system or plan pursuant to Section 38-924 if all of the following conditions are met:
1. The board or board governing the retirement system or plan from which the service credits are being transferred mutually agrees with the board or board governing the retirement system or plan to which the service credits are being transferred regarding the terms of the transfer.
 2. The transfer does not cause either the retirement system or plan to which the transfer is made or the retirement system or plan from which the transfer is made to incur any unfunded accrued liabilities as a result of the transfer.
 3. The member initiates the transfer by making written application to the governing board or board of the retirement system or plan to which the member is contributing.
- C. For the purposes of this section:
1. "Active member" means a member who satisfies the eligibility criteria of the retirement system or plan and who is currently making member contributions to or receiving credited service from the retirement system or plan.
 2. "Inactive member" means a member of the retirement system or plan who previously made contributions to the retirement system or plan and who satisfies each of the following:
 - (a) has not retired.
 - (b) is not eligible for active membership in the retirement system or plan.
 - (c) is not currently making contributions to the retirement system or plan.
 - (d) has not withdrawn contributions from the retirement system or plan.
 3. "Municipality" means a city in this state with a population of more than five hundred thousand persons.

Added Laws 2006, Ch. 264, § 22.

38-924. Transfer of service credits

- A. Service credits qualified pursuant to section 38-923 may be transferred pursuant to this section.
- B. In the case of a member whose contributions remain on deposit with the prior retirement system or plan, the following shall occur:
1. The prior system or plan shall determine the amount of the member's accumulated contribution account balance under the prior system or plan plus accumulated interest as determined by the governing body of the system or plan.
 2. The system or plan to which the member is transferring shall calculate any increase in the actuarial present value of the projected benefits provided as a result of the transfer of the member's service credits. The actuary of the system or plan to which the service credits are being transferred shall perform this calculation using the actuarial method and assumptions recommended by the actuary and adopted by the governing body of the retirement system or plan.
- C. If a member decides to transfer:
1. The prior system or plan shall transfer to the present system or plan the amount determined pursuant to subsection B, paragraph 1 of this section. if the amount calculated in subsection B, paragraph 2 of this section is greater than the amount determined in subsection B, paragraph 1 of this section, the transferring member shall either elect to pay the difference in order to receive all service credits earned under the prior system or plan or to accept a reduced transfer of service credits. if the member elects to pay the difference, the amount paid shall be added to the member's accumulated contribution account balance. if the member elects to accept a reduced transfer of service credits, the amount of service credits transferred shall be equal to the amount of service credits earned under the prior system or plan corresponding to the amount determined under subsection B, paragraph 1 of this section multiplied by the ratio of the amount calculated under subsection B, paragraph 1 of this section to the amount calculated under subsection B, paragraph 2 of this section.
 2. If the amount calculated in subsection B, paragraph 2 of this section is less than or equal to the amount determined in subsection B, paragraph 1 of this section, the current system or plan shall credit the member with service credits under the current system or plan equal to the service credit earned under the prior system or plan corresponding to the amount determined under subsection B, paragraph 1 of this section.
- D. The retirement system or plan shall not apply service credits to the applicant's account until such time as complete payment is made to the retirement system or plan to which the applicant is transferring. On completion of the transfer provided for in this article, the member's rights in the retirement system or plan from which the member is transferring are extinguished.

Added by Laws 2006, Ch. 264, § 22.

APPLICATION TO TRANSFER OR REDEEM SERVICE CREDITS BETWEEN CITY RETIREMENT PLANS
(A.R.S. Section 38-821)

To: Board of Trustees

Pursuant to A.R.S. § 38-821, I hereby make application for a calculation to transfer retirement service credits on account or refunded from another charter city retirement system or plan in this state to my current retirement system or plan in this state.

I. Member's Name: _____ Telephone No.: (____) _____ - _____

Address: _____
(Street) (City) (State) (Zip)

Social Security No.: _____ - _____ - _____ Date of Birth: ____/____/____

II. Former Retirement System or Plan: _____

Former Employer: _____

Former Position/Classification: _____

Prior Service Dates: From ____/____/____ to ____/____/____

If redeeming refunded service credit, indicate number of months you wish to have calculated: _____

Did you refund your member contributions from prior retirement system or plan?

YES

NO

III. Current Retirement System or Plan: _____

Current Employer: _____

Service Dates: From ____/____/____

Current Position/Classification: _____

I hereby certify that the above information is true and correct to the best of my knowledge and request that the Board of Trustees calculate the amounts required to be transferred or paid in order to accomplish the requested transfer pursuant to A.R.S. § 38-821.

Dated: ____/____/____

Signature of Member

**TITLE 38, CHAPTER 5, ARTICLE 7
TRANSFER TO ANOTHER RETIREMENT SYSTEM OR PLAN**

FORM U2E
Page 2 of 2

38-821. Charter city retirement system service credits transfers

A. A member of a charter city retirement system who is an elected official may apply for a transfer of service credits from the charter city retirement system to the elected officials' retirement plan pursuant to this section if all of the following conditions are met:

1. The member initiates the transfer by making written application to the elected officials' retirement plan.
2. The charter city retirement system and the elected officials, retirement plan agree regarding the terms of the transfer.
3. The transfer does not cause either the charter city retirement system or the elected officials' retirement plan to incur any unfunded accrued liabilities as a result of the transfer.

B. Service credits qualified in accordance with subsection a may be transferred or redeemed in accordance with the following:

1. If a member's contributions remain on deposit with the charter city retirement system. The following shall be calculated:
 - (a) the charter city retirement system shall calculate the amount equal to the actuarial present value of a member's projected benefits to the extent funded on a market value basis as of the most recent actuarial valuation under the charter city retirement system as calculated by the system's actuary using the actuarial method and assumptions recommended by the system's actuary and based on the transferring member's service credits at the time of transfer.
 - (b) the elected officials' retirement plan shall calculate the increase in the actuarial present value of the projected benefits provided as a result of the transfer of the member's service credits. This calculation shall be performed by the plan's actuary using the actuarial method and assumptions recommended by the plan's actuary and based on the transferring member's service credits at the time of transfer.
2. If a member decides to transfer:
 - (a) if the amount calculated in paragraph 1, subdivision (b) of this subsection is greater than the amount calculated in paragraph 1, subdivision (a) of this subsection:
 - (i) the charter city retirement system shall transfer to the elected officials' retirement plan the greater of the amount calculated in paragraph 1, subdivision (a) of this subsection or the member's accumulated contribution account balance.
 - (ii) if the amount transferred is less than the amount calculated under paragraph 1, subdivision (b) of this subsection, the transferring member shall elect either to pay the difference or to accept a reduced transfer of service credits. If the member elects to pay the difference, the amount paid shall be added to the member's accumulated contribution account balance. If the member elects to accept a reduced transfer of service credits, the amount of service credits transferred shall be equal to the amount of service credits used in making the calculation under paragraph 1, subdivision (a) of this subsection multiplied by the ratio of the amount calculated under paragraph 1, subdivision (a) of this subsection to the amount calculated under paragraph 1, subdivision (b) of this subsection.
 - (b) if the amount calculated in paragraph 1, subdivision (b) of this subsection is less than or equal to the amount calculated in paragraph 1, subdivision (a) of this subsection, the charter city retirement system shall transfer to the elected officials' retirement plan the greater of the amount calculated in paragraph 1, subdivision (b) of this subsection or the member's accumulated contribution account balance.
3. If an applicant has withdrawn member contributions from the charter city retirement system, the applicant shall pay into the elected officials, retirement plan an amount equal to the increase in the actuarial present value of the projected benefits provided by the service credits being redeemed and this amount shall be included in the member's current accumulated contribution account balance. The actuary of the elected officials' retirement plan shall perform this calculation using the actuarial method and assumptions the actuary recommends.

C. Service credits shall not be applied to the applicant's account until complete payment is made to the elected officials' retirement plan. On completion of the transfer provided for in this section, the member's rights in the charter city retirement system are extinguished.

Added by Laws 1999, Ch. 327, § 20. Amended by Laws 2006, Ch. 264. § 5.

**PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
CORRECTIONS OFFICER RETIREMENT PLAN
ELECTED OFFICIALS' RETIREMENT PLAN**

FORM U3 - Refunds

08/11

Page 1 of 2

P (602) 255-5575

3010 East Camelback Road, Suite 200, Phoenix, Arizona 85016-4416

F (602) 296-2368

www.psprs.com

LUMP SUM DISTRIBUTION ELECTION FORM FOR REFUNDS

Name: _____

SSN: _____

Date of Termination: _____

All or a portion of your refund/distribution may represent TAXABLE monies. If so, you must complete the following with regard to the TAXABLE portion of the distribution received. The non-taxable portion will be paid directly to you. Please review the special tax notice (Available On-Line) and consult with your tax advisor.

Please select Option A, B or C below:

A. FULL REFUND/DISTRIBUTION TO MEMBER

The PSPRS, CORP or EORP is directed to make full payment to me, the member, less any applicable withholding described in the Special Tax Notice received with this election form (20% Federal Withholding).

Signature of Member

Date

B. DIRECT TRANSFER (Representative of Financial Institution must complete Page 2)

The PSPRS, CORP or EORP is directed to mail the taxable portion only of my distribution to:

(Name of Financial Institution)

for deposit in accordance with the rollover provisions. The non-taxable portion will be paid directly to me.

Signature of Member

Date

C. PARTIAL TRANSFER / PARTIAL REFUND/DISTRIBUTION

The PSPRS, CORP or EORP is directed to mail \$ _____ of my distribution to
(Fill in Amount)

(Name of Financial Institution) for deposit in accordance with the Rollover provisions.

The remainder of the taxable portion, less any applicable withholding described in the Special Tax Notice received with this election form (20% Federal Withholding) and the non-taxable portion will be paid directly to me.

Signature of Member

Date

If Option B or C is selected, THE FINANCIAL INSTITUTION MUST COMPLETE Agreement of Depository Trustee on Page 2. Also, please refer to Page 2 for mailing instructions.

To be completed by Financial Institution of the eligible Retirement Plan or IRA.

AGREEMENT OF DEPOSITORY TRUSTEE

In accordance with the authorization of the depositor on the front of this form, we agree to deposit the forthcoming rollover amount from the PSPRS, CORP or EORP in the following type of account:

(Check one)

- ____1) Section 401(a) Qualified Defined Benefit Plan
- ____2) Section 401(a) Qualified Defined Contribution Plan (includes Section 401K)
- ____3) Section 403(a) Qualified Annuity Plan
- ____4) Section 403(b) Tax Sheltered Annuity
- ____5) Section 408(a) Traditional IRA (includes SEP IRA)
- ____6) Section 408(b) Individual Retirement Annuity
- ____7) Section 457 Governmental Deferred Compensation Plan

Member's Name: _____

Account Number: _____

The following portion must be completed by a representative of the financial institution (not the member).

Name of Financial Institution (Trustee)

Authorized Signature

Mailing Address

Date

City State Zip

Return to: Board of Trustees
c/o Public Safety Personnel Retirement System
Corrections Officer Retirement Plan
Elected Officials Retirement Plan
3010 E Camelback RD, Suite 200
Phoenix Arizona 85016-4416

SPECIAL TAX NOTICE REGARDING PLAN PAYMENTS

This notice explains how you can continue to defer federal income tax on your retirement savings in the Public Safety Personnel Retirement System, Corrections Officer Retirement Plan or Elected Officials' Retirement Plan (the "Plan") and contains important information you will need before you decide how to receive your Plan benefits. Because PSPRS cannot provide you with tax advice and tax rules are complex, you may wish to consult a qualified tax professional before you made a withdrawal decision.

Your Right to Waive the 30-Day Notice Period. After receiving this notice, you have at least 30 days to consider whether or not to have your withdrawal directly rolled over. If you do not wish to wait until this 30-day notice period ends before your election is processed, you may waive the notice period by making an affirmative election on the appropriate application indicating whether or not you wish to make a direct rollover. Your withdrawal will then be processed in accordance with your election as soon as practical.

YOUR ROLLOVER OPTIONS

You are receiving this notice because all or a portion of a payment you are receiving from the "Plan" is eligible to be rolled over to an IRA or an eligible employer plan. This notice is intended to help you decide whether to do such a rollover. The term "IRA" as used in this notice includes only traditional IRAs and individual retirement annuities. It does not include Roth IRAs, SIMPLE IRAs or Coverdell Education Savings Accounts. An "eligible employer plan" includes a plan qualified under section 401(a) of the Internal Revenue Code, including a 401(k) plan, profit-sharing plan, defined benefit plan, stock bonus plan, and money purchase plan; a section 403(b) tax sheltered annuity plan; and an eligible section 457(b) plan maintained by a governmental employer (governmental 457 plan).

Rules that apply to most payments from a plan are described in the "General Information about Rollovers" section. Special rules that only apply in certain circumstances are described in the "Special Rules and Options" section.

GENERAL INFORMATION ABOUT ROLLOVERS

How can a rollover affect my taxes?

You will be taxed on a payment from the Plan if you do not roll it over. If you are under age 59 ½ and do not rollover, you will also have to pay a 10% additional income tax on early

distributions (unless an exception applies). However, if you do a rollover, you will not have to pay tax until you receive payments later and the 10% additional income tax will not apply if those payments are made after you are age 59 ½ (or if an exception applies).

Where may I roll over the payment?

You may roll over the payment to either an IRA (an individual retirement account or individual retirement annuity) or an employer plan (a tax-qualified plan, section 403(b) plan, or governmental 457(b) plan) that will accept the rollover. The rules of the IRA or employer plan that holds the rollover will determine your investment options, fees, and rights to payment from the IRA or employer plan (for example, no spousal consent rules apply to IRAs and IRAs may not provide loans). Further, the amount rolled over will become subject to the tax rules that apply to the IRA or employer plan.

How do I do a rollover?

There are two ways to do a rollover. You can do either a direct rollover or a 60-day rollover.

If you do a direct rollover, the Plan will make the payment directly to your IRA or an employer plan. You should contact the IRA sponsor or the administrator of the employer plan for information on how to do a direct rollover.

If you do not do a direct rollover, you may still do a rollover by making a deposit into an IRA or eligible employer plan that will accept it. You will have 60 days after you receive the payment to make the deposit. If you do not do a direct rollover, the Plan is required to withhold 20% of the payment for federal income taxes. This means that, in order to roll over the entire payment in a 60-day rollover, you must use other funds to make up for the 20% withheld. If you do not roll over the entire amount of the payment, the portion not rolled over will be taxed and will be subject to the 10% additional income tax on early distributions if you are under age 59 ½ (unless an exception applies).

How much may I roll over?

If you wish to do a rollover, you may roll over all or part of the amount eligible for rollover. Any payment from the Plan is eligible for rollover, except:

- Certain payments spread over a period of at least 10 years or over your life or life expectancy.
- Required minimum distributions after age 70 ½ (or after death).
- Corrective distributions of contributions that exceed tax law limitations.

- After-tax contributions. (At this time the Plan has not been amended to allow such contributions to be rolled over).

The Plan administrator or the payer can tell you what portion of a payment is eligible for rollover.

If I don't do a rollover, will I have to pay the 10% additional income tax on early distributions?

If you are under age 59 1/2, you will have to pay the 10% additional income tax on early distributions for any payment from the Plan (including amounts withheld for income tax) that you do not roll over, unless one of the exceptions listed below applies. This tax is in addition to the regular income tax on the payment not rolled over.

The 10% additional income tax does not apply to the following payments from the Plan:

- Payments made after you separate from service if you will be at least age 55 in the year of separation
- Payments that start after you separate from service if paid at least annually in equal or close to equal amounts over your life or life expectancy (or the lives or joint life expectancy of you and your beneficiary)
- Payments from a governmental defined benefit pension plan made after you separate from service if you are a public safety employee and you are at least age 50 in the year of separation
- Payments made due to disability
- Payments after your death
- Corrective distributions of contributions that exceed tax law limitations
- Payments made directly to the government to satisfy a federal tax levy
- Payments made under a qualified domestic relations order (QDRO)
- Payments up to the amount of your deductible medical expenses
- Certain payments made while you are on active duty if you were a member of a reserve component called to duty after September 11, 2001 for more than 179 days.

If I do a rollover to an IRA, will the 10% additional income tax apply to early distributions from the IRA?

If you receive a payment from an IRA when you are under age 59 1/2, you will have to pay the 10% additional income tax on early distributions from the IRA, unless an exception applies. In general, the exceptions to the 10% additional income tax for early distributions from an IRA are

the same as the exceptions listed above for early distributions from a plan. However, there are a few differences for payments from an IRA, including:

- There is no exception for payments after separation from service that are made after age 55.
- The exception for qualified domestic relations orders (QDROs) does not apply (although a special rule applies under which, as part of a divorce or separation agreement, a tax-free transfer may be made directly to an IRA of a spouse or former spouse).
- The exception for payments made at least annually in equal or close to equal amounts over a specified period applies without regard to whether you have had a separation from service.
- There are additional exceptions for (1) payments for qualified higher education expenses, (2) payments up to \$10,000 used in a qualified first-time home purchase, and (3) payments after you have received unemployment compensation for 12 consecutive weeks (or would have been eligible to receive unemployment compensation but for self-employed status).

Will I owe State income taxes?

This notice does not describe any State or local income tax rules (including withholding rules).

SPECIAL RULES AND OPTIONS

If your payment includes after-tax contributions

After-tax contributions included in a payment are not taxed. You will receive a separate payment for the after-tax contributions. At this writing the Plan does not have the authority to allow a direct rollover of your after-tax contributions.

If you miss the 60-day rollover deadline

Generally, the 60-day rollover deadline cannot be extended. However, the IRS has the limited authority to waive the deadline under certain extraordinary circumstances, such as when external events prevented you from completing the rollover by the 60-day rollover deadline. To apply for a waiver, you must file a private letter ruling request with the IRS. Private letter ruling requests require the payment of a nonrefundable user fee. For more information, see IRS Publication 590, Individual Retirement Arrangements (IRAs).

If you were born on or before January 1, 1936

If you were born on or before January 1, 1936 and receive a lump sum distribution that you do not roll over, special rules for calculating the amount of tax on the payment might apply to you. For more information, see IRS Publication 575, Pension and Annuity Income.

If you are an eligible retired public safety officer and your pension payment is used to pay for health coverage or qualified long-term care insurance

If the Plan is a governmental plan, you retired as a public safety officer, and your retirement was by reason of disability or was after normal retirement age, you can exclude from your taxable income plan payments paid directly as premiums to an accident or health plan (or a qualified long-term care insurance contract) that your employer maintains for you, your spouse, or your dependents, up to a maximum of \$3,000 annually. For this purpose, a public safety officer is a law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew.

If you are not a plan participant

Payments after death of the participant. If you receive a distribution after the participant's death that you do not roll over, the distribution will generally be taxed in the same manner described elsewhere in this notice. However, the 10% additional income tax on early distributions and the special rules for public safety officers do not apply, and the special rule described under the section "If you were born on or before January 1, 1936" applies only if the participant was born on or before January 1, 1936.

If you are a surviving spouse. If you receive a payment from the Plan as the surviving spouse of a deceased participant, you have the same rollover options that the participant would have had, as described elsewhere in this notice. In addition, if you choose to do a rollover to an IRA, you may treat the IRA as your own or as an inherited IRA.

An IRA you treat as your own is treated like any other IRA of yours, so that payments made to you before you are age 59 ½ will be subject to the 10% additional income tax on early distributions (unless an exception applies) and required minimum distributions from your IRA do not have to start until after you are age 70 ½.

If you treat the IRA as an inherited IRA, payments from the IRA will not be subject to the 10% additional income tax on early distributions. However, if the participant had started taking required minimum distributions, you will have to receive required minimum distributions from the inherited IRA. If the participant had not started taking

required minimum distributions from the Plan, you will not have to start receiving required minimum distributions from the inherited IRA until the year the participant would have been age 70 ½.

If you are a surviving beneficiary other than a spouse. If you receive a payment from the Plan because of the participant's death and you are a designated beneficiary other than a surviving spouse, the only rollover option you have is to do a direct rollover to an inherited IRA. Payments from the inherited IRA will not be subject to the 10% additional income tax on early distributions. You will have to receive required minimum distributions from the inherited IRA.

Payments under a qualified domestic relations order. If you are the spouse or former spouse of the participant who receives a payment from the Plan under a qualified domestic relations order (QDRO), you generally have the same options the participant would have (for example, you may roll over the payment to your own IRA or an eligible employer plan that will accept it). Payments under the QDRO will not be subject to the 10% additional income tax on early distributions.

Other special rules

If your payments for the year are less than \$200, the Plan is not required to allow you to do a direct rollover and is not required to withhold for federal income taxes. However, you may do a 60-day rollover.

You may have special rollover rights if you recently served in the U.S. Armed Forces. For more information, see IRS Publication 3, Armed Forces' Tax Guide.

FOR MORE INFORMATION

You may wish to consult with the Plan administrator or payer, or a professional tax advisor, before taking a payment from the Plan. Also, you can find more detailed information on the federal tax treatment of payments from employer plans in: IRS Publication 575, Pension and Annuity Income; and IRS Publication 590, Individual Retirement Arrangements (IRAs). These publications are available from a local IRS office, on the web at www.irs.gov, or by calling 1-800-TAX-FORM.

* * *

**PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
CORRECTIONS OFFICER RETIREMENT PLAN
ELECTED OFFICIALS' RETIREMENT PLAN**

3010 East Camelback Road, Suite 200
Phoenix, Arizona 85016-4416
www.psprs.com
(602) 255-5575

Form 8
08/11

Fax **OR** Mail form to:
Non-retired Fax
(602) 296-2368

Retired Fax
(602) 296-2369

BENEFICIARY DESIGNATION FORM

Section 6109 of the Internal Revenue Code mandates disclosure of your Social Security number (SSN). We will only use your SSN to obtain account information and to inform the Internal Revenue Service (IRS) of distributions and withholdings.

SECTION 1 – PRINT Information		
SSN	RETIREE SYSID (if known)	Status (check one) <input type="checkbox"/> Non-retired <input type="checkbox"/> Retired
Date of Birth (MM/DD/YYYY)	Gender (check one) <input type="checkbox"/> Male <input type="checkbox"/> Female	If non-retired, provide employer:
Name (Last)	(First)	(Middle)
Address – City, State and ZIP Code +4		E-mail Address
Home Telephone # ()	Cell # ()	Work # ()
SECTION 2 – IMPORTANT Beneficiary Information		
<ul style="list-style-type: none"> • An AUTOMATIC survivor benefit will pay your: <ul style="list-style-type: none"> ○ Eligible Spouse. If you are currently receiving a monthly benefit, statute requires two consecutive years of marriage. ○ Eligible Child(ren) that is(are) unmarried, under the age of 18, and/or attending full-time school between the ages of 18 to 23 plus disabled child(ren) if disability occurred before the age of 23 and who is a dependent of the member. • If there is no eligible spouse or eligible child(ren), the balance of the applicable contributions, if any, will be paid to the named beneficiary(ies) indicated below. If there is no beneficiary, your Local Board will determine the next-of-kin. • Note: Divorce automatically terminates the ex-spouse as the member's beneficiary. To maintain an ex-spouse as a beneficiary, you must complete a <i>Beneficiary Designation Form</i> after the date of the divorce. 		
<input checked="" type="checkbox"/> Primary		
SSN	Name of Beneficiary (Last, First, Middle)	Relationship (check one) <input type="checkbox"/> Spouse <input type="checkbox"/> Child <input type="checkbox"/> Parent <input type="checkbox"/> Fiancé <input type="checkbox"/> Friend <input type="checkbox"/> Other
Birth Date (MM/DD/YYYY)	Address (City, State, ZIP Code +4)	Telephone # ()
Check ONE <input type="checkbox"/> Primary OR <input type="checkbox"/> Secondary (If not checked, the following beneficiary is a primary beneficiary)		
SSN	Name of Beneficiary (Last, First, Middle)	Relationship (check one) <input type="checkbox"/> Spouse <input type="checkbox"/> Child <input type="checkbox"/> Parent <input type="checkbox"/> Fiancé <input type="checkbox"/> Friend <input type="checkbox"/> Other
Birth Date (MM/DD/YYYY)	Address (City, State, ZIP Code +4)	Telephone # ()
Check ONE <input type="checkbox"/> Primary OR <input type="checkbox"/> Secondary (If not checked, the following beneficiary is a primary beneficiary)		
SSN	Name of Beneficiary (Last, First, Middle)	Relationship (check one) <input type="checkbox"/> Spouse <input type="checkbox"/> Child <input type="checkbox"/> Parent <input type="checkbox"/> Fiancé <input type="checkbox"/> Friend <input type="checkbox"/> Other
Birth Date (MM/DD/YYYY)	Address (City, State, ZIP Code +4)	Telephone # ()
SECTION 3 – REQUIRED Signature - If not previously provided and signing as a Power of Attorney or Guardian, provide our office with a complete copy of the appointment documentation.		
PRINT Witness Name (cannot be beneficiary stated above)	Witness Signature	Date
Member's Signature		Date

For additional beneficiaries, copy and attach this form. Check this box if there is an additional form.

**PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
CORRECTIONS OFFICER RETIREMENT PLAN
ELECTED OFFICIALS' RETIREMENT PLAN**

3010 East Camelback Road, Suite 200
Phoenix, Arizona 85016-4416
www.psprs.com
(602) 255-5575

Form 9
08/11

Fax **OR** Mail form to:
Non-retired Fax
(602) 296-2368

Retired Fax
(602) 296-2369

ADDRESS AND NAME CHANGE FORM

Section 6109 of the Internal Revenue Code mandates disclosure of your Social Security number (SSN). We will only use your SSN to obtain account information and to inform the Internal Revenue Service (IRS) of distributions and withholdings.

SECTION 1 – PRINT Information			
SSN		Status (check one) <input type="checkbox"/> Non-retired <input type="checkbox"/> Retired <input type="checkbox"/> Survivor/Guardian <input type="checkbox"/> Ex-spouse <input type="checkbox"/> Refunding	
RETIREE SYSID (if known)	Gender (check one) <input type="checkbox"/> Male <input type="checkbox"/> Female	If non-retired, provide employer:	If ex-spouse, provide member's name:
Name (Last)		(First)	(Middle)
E-mail Address			Date of Birth (MM/DD/YYYY)
Home Telephone # ()	Cell # ()	Work # ()	
SECTION 2 – PRIMARY Mailing Address			
Mailing Address			
City		State	ZIP Code +4
Secondary Address (if different from above)			
Address			
City		State	ZIP Code +4
SECTION 3 – PRINT Name Change – Include a copy of a legal document showing your name change (e.g., driver's license, marriage certificate, divorce decree, passport, etc.)			
Current Name (Last, First, Middle)		New Name (Last, First, Middle)	
REQUIRED Signature - If not previously provided and signing as a Power of Attorney or Guardian, provide our office with a complete copy of the appointment documentation.			
Signature			Date

We must receive a properly completed form by the 10th of the month in order to be processed that month.

APPLICATION FOR DISABILITY RETIREMENT
(A.R.S. Section 38-806)

NAME: _____ DATE: _____

EMPLOYER: _____ POSITION: _____

SERVICE DATES: FROM _____ THROUGH _____

CURRENT ANNUAL SALARY RECEIVED: \$ _____

NAME OF MY DESIGNATED PHYSICIAN: _____

ADDRESS OF MY DESIGNATED PHYSICIAN: _____

TO: Board of Trustees

I hereby submit my application for a disability pension, subject to all the terms of the Arizona Elected Officials' Retirement Plan.

DATE OF DISABILITY: _____

NATURE AND CAUSE OF DISABILITY: _____

List of all doctors who attended or examined me during my disability and three years prior thereto:

<u>#1</u>	<u>#2</u>	<u>#3</u>
Name: _____	Name: _____	Name: _____
Address: _____	Address: _____	Address: _____
Phone: _____	Phone: _____	Phone: _____
Date: / /	Date: / /	Date: / /
Illness: _____	Illness: _____	Illness: _____

List of all hospitals or clinics where I have been treated or examined during my disability and three years prior thereto:

<u>#1</u>	<u>#2</u>	<u>#3</u>
Name: _____	Name: _____	Name: _____
Address: _____	Address: _____	Address: _____
Phone: _____	Phone: _____	Phone: _____
Date: / /	Date: / /	Date: / /
Illness: _____	Illness: _____	Illness: _____

(NOTE: Please complete 2nd page)

WAIVER OF CONFIDENTIALITY

The undersigned hereby consents, upon the advice of counsel, that all matters and issues relating to my physical or mental condition or medical history, including, without limitation, whether my physical or mental condition arises from any preexisting disability, may be discussed and considered by the board of trustees and/or Local Board in open public meeting, and I hereby waive any right to have my physical or mental condition or medical history discussed and evaluated by the board of trustees and/or Local Board in executive session only. As part of the aforesaid waiver, I further consent that the board of trustees and/or Local Board may discuss and consider all evidence touching upon my physical or mental condition or medical history in open public session, including without limitation, testimony or records concerning my physical or mental condition or medical history from physicians or other expert witnesses, the social security administration, the state industrial commission, or other sources or persons of any kind or description. I understand that neither the board of trustees nor the Local Board has any obligation to keep confidential any information about my physical or mental condition or medical history that is discussed, presented or considered during any public session of the board of trustees or Local Board, and I absolve the board of trustees and Local Board from any liability arising from disclosure of such information during public session.

By: _____
(Printed Name)

By: _____
(Member's Signature)

EMPLOYMENT CERTIFICATION

Date Application Received by board of trustees: ____/____/____

Member's Last Day on Employer Payroll: ____/____/____

By: _____
Signature

Title

TO BE COMPLETED BY board of trustees:

Based upon the medical evidence attached and pursuant to the Elected Officials' Retirement Plan statutes, the member named herein

Qualifies for a disability pension pursuant to A.R.S. Section 38-806.

Does not qualify for a disability pension.

DATE: ____/____/____

By: _____

BOARD OF TRUSTEES

APPLICATION FOR A DEATH BENEFIT

TO: BOARD OF TRUSTEES - ELECTED OFFICIALS' RETIREMENT PLAN DATE: _____

I hereby submit my application for a death benefit under the terms of the Arizona Elected Officials' Retirement Plan.

NAME OF DECEASED MEMBER: _____ DATE OF DEATH: _____

APPLICANT'S NAME: _____

RELATIONSHIP TO DECEASED: Designated Beneficiary Personal Representative of Decedent's Estate

DATE OF BIRTH: _____ SOCIAL SECURITY NUMBER: _____

MAILING ADDRESS: _____
(Street) (City) (State) (Zip)

HOME PHONE NUMBER: (____) _____ - _____ WORK PHONE NUMBER: (____) _____ - _____

EMAIL: _____ CELL PHONE NUMBER: (____) _____ - _____

- Enclose:**
- Copy of Death Certificate
 - Copy of Applicant's Driver's License
 - Certified Personal Representative Letter (if applicable)
 - Federal and State Withholding Forms
 - Copy of Applicant's Social Security Card
 - Form U3, Lump Sum Distribution (if applicable)
 - Special Tax Notice Copy to Applicant (if applicable)

In order to process your application in the current month, this completed application needs to be submitted to the board of trustee's office by the tenth day of the month.

The information contained in this application is true, correct and complete to the best of my knowledge and belief.

Witness Signature

Signature of Designated Beneficiary or Personal Representative

APPLICATION FOR A SURVIVOR'S BENEFIT

TO: BOARD OF TRUSTEES - ELECTED OFFICIALS' RETIREMENT PLAN DATE: _____

I hereby submit my application for a survivor's benefit under the terms of the Arizona Elected Officials' Retirement Plan.

NAME OF DECEASED MEMBER: _____ DATE OF DEATH: _____

RELATIONSHIP TO DECEASED: Surviving Spouse Guardian of Decedent's Dependent Children

SURVIVING SPOUSE:

NAME: _____ DATE OF BIRTH: _____

SOCIAL SECURITY NUMBER: _____ DATE OF MARRIAGE: _____

MAILING ADDRESS: _____

HOME PHONE NUMBER: _____ WORK PHONE NUMBER: _____

E-MAIL: _____ CELL PHONE NUMBER: _____

GUARDIAN:

NAME: _____ DATE OF BIRTH: _____

SOCIAL SECURITY NUMBER: _____ DATE OF MARRIAGE: _____

MAILING ADDRESS: _____

HOME TELEPHONE NUMBER: _____ WORK TELEPHONE NUMBER: _____

E-MAIL: _____ CELL PHONE NUMBER: _____

SURVIVING CHILDREN OF DECEASED:

NAME	DATE OF BIRTH	DISABLED (Y/N)

- Enclose:** Copy of Death Certificate
 Copy of Birth Certificate (for spouse, dependent children, and guardian)
 Copy of Marriage Certificate (if applicable)
 Proof of Legal Guardianship (if applicable)
 Medical Documentation for Disabled Children (if applicable)
 Proof of Fulltime School Enrollment (if applicable)
 Copy of Social Security Card

In order to process your application in the current month, this completed application needs to be submitted to the board of trustee's office by the tenth day of the month.

The information contained in this application is true, correct and complete to the best of my knowledge and belief.

Witness Signature

Signature of Spouse or Guardian

NOTIFICATION OF BENEFITS AND ELECTION

MEMBER'S NAME: _____

PAYABLE TO: _____ DATE FIRST PAYMENT DUE: _____
(Name of Member or Survivor)

SERVICE: FROM _____ TO _____

YEARS OF CREDITED SERVICE: _____

TYPE OF BENEFIT: NORMAL RETIREMENT EARLY RETIREMENT DISABILITY SURVIVOR / GUARDIAN PENSION

I. Benefits under Arizona Elected Officials' Retirement Plan:

Law 1985 Amendment _____

A. Monthly pension payable to Member (A.R.S. Section 38-805 and 38-808). \$ _____

B. Monthly pension payable to survivor. (If applicant is the member, the spouse's benefit shown here will be payable upon death of the retired member if all requirements of A.R.S. Section 38-807 are met). \$ _____

II. Benefits from prior system:

The applicant may elect to receive the following benefits because of membership in a prior system in lieu of the above. \$ _____

Election and Acceptance by Member or Survivor
(Initial the appropriate line below)

(Initial)

_____ **I ELECT TO ACCEPT** the type of pension benefit reflected above as well as the amount of benefits as determined under **ITEM I** above, representing the benefits payable to me and to my survivors under the Arizona Elected Officials' Retirement Plan.

_____ **I ELECT TO RECEIVE** the benefits under **ITEM II** in accordance with the prior system designated as _____.

I UNDERSTAND that this election to receive benefits pursuant to this document and under the EORP or another system may not be revoked and is binding upon me or any beneficiary or survivor unless otherwise provided by law.

WITNESS SIGNATURE

SIGNATURE OF MEMBER OR SURVIVOR

DATED: _____

**PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
CORRECTIONS OFFICER RETIREMENT PLAN
ELECTED OFFICIALS' RETIREMENT PLAN**

3010 East Camelback Road, Suite 200
Phoenix, Arizona 85016-4416
www.psprs.com
(602) 255-5575

Form 13
08/11

Fax **OR** Mail form to:
Non-retired Fax
(602) 296-2368

Retired Fax
(602) 296-2369

AUTHORIZATION TO START OR CANCEL DIRECT DEPOSIT

Section 6109 of the Internal Revenue Code mandates disclosure of your Social Security number (SSN). We will only use your SSN to obtain account information and to inform the Internal Revenue Service (IRS) of distributions and withholdings.

SECTION 1 – PRINT Information

SSN		Status (check one) <input type="checkbox"/> Retired <input type="checkbox"/> Survivor/Guardian <input type="checkbox"/> Ex-spouse <input type="checkbox"/> Refunding	
RETIREE SYSID (if known)	Date of Birth (MM/DD/YYYY)	Gender (Check One) <input type="checkbox"/> Male <input type="checkbox"/> Female	If ex-spouse, provide member's name:
Name (Last)		(First)	(Middle)
Address – City, State, ZIP Code +4			E-mail Address
Home Telephone # ()	Cell # ()	Work # ()	

SECTION 2 – Bank Information - If you have more than one account, complete a new form for each account.

I authorize the deposit of my check(s) into the following account (replacing all prior requests):

Check only one: Checking OR Savings Routing # and account # samples:

Routing # (9 digits): _____

Account # : _____

Financial Institution: _____

ATTACH A VOIDED CHECK (or copy) ON REVERSE SIDE
(or a letter from your financial institution verifying your name, account and routing numbers)
AND COPY OF YOUR DRIVER'S LICENSE (or ID card)

SECTION 3 – Cancellation of Direct Deposit

ONLY check this box if you want to **STOP** the direct deposit entirely and send your check(s) to your mailing address.

SECTION 4 – REQUIRED Signature - If not previously provided and signing as a Power of Attorney or Guardian, provide our office with a complete copy of the appointment documentation.

By my signature below, I authorize and understand that:

- The financial institution stated above will debit my account for the purpose of error corrections (upon written request to the financial institution by the PSPRS/CORP/EORP).
- Upon written request by the PSPRS/CORP/EORP, the financial institution stated above will release my address and/or general account information to the PSPRS/CORP/EORP. For example, this includes the name and address of any joint account holder(s), or legal representative(s) on the account.
- Any joint bank account holder(s) must immediately notify the financial institution and the PSPRS/CORP/EORP of the death of the member and must also return to the PSPRS/CORP/EORP any deposited funds that the member is not entitled to receive.
- This agreement remains in effect until canceled by me, in writing, or upon my death. The PSPRS/CORP/EORP reserves the right to discontinue or cancel this deposit at any time.

REQUIRED Signature	Date
---------------------------	-------------

We must receive a properly completed form by the 10th of the month in order to be processed that month.

For account information, visit our website at www.psprs.com under "Members Only."

**PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM
CORRECTIONS OFFICER RETIREMENT PLAN
ELECTED OFFICIALS' RETIREMENT PLAN**
3010 East Camelback Road, Suite 200, Phoenix, Arizona 85016-4416
www.psprs.com

FORM U3 - Benefits
08/11
Page 1 of 2
P (602) 255-5575
F (602) 296-2369

LUMP SUM DISTRIBUTION ELECTION FORM FOR BENEFITS
(Note: If you are "refunding" your contributions, complete FORM U3 REFUNDS)

Name of Recipient: _____

SSN of Recipient: _____ Date of Retirement / Death: _____
(N/A for ex-spouse)

SECTION 1 - Distribution Type (check ONE)

DROP / DROP Beneficiary / CORP Reverse DROP OR Lump-Sum Death Benefit

SECTION 2 - Distribution Method (check ONE)

TOTAL Distribution to Recipient

The ENTIRE payment will be made to me less the applicable Federal withholding (generally 20%) based on the taxable portion of benefits. If this option is selected, sign below and return the original (you do not need to complete page 2 of 2.)

OR

Rollover

I elect to roll ALL or PORTION of the TAXABLE benefit to the financial institution(s) as indicated below.

If any portion is NON-TAXABLE, this amount cannot be rolled-over and will be mailed directly to you to the address on file. *Additionally, any amount not stated below will be mailed directly to you less the applicable Federal withholding (generally 20%) based on the taxable portion of benefits.*

List the Financial Institution(s) below and complete the <i>Agreement of Depository Trustee</i> , Page 2 of 2	Amount to Rollover
1)	\$
2)	\$
3)	\$
<input type="checkbox"/> If applicable, CHECK BOX to: Send BALANCE to me less the applicable Federal withholding (generally 20%).	

SECTION 3 – REQUIRED Signature Below

I authorize the release the appropriate funds in the manner identified above and I acknowledge that I have received a copy of the *Special Tax Notice*.

Signature (Member, Survivor/Beneficiary, or Ex-Spouse)

Date

Return form to your Local Board. (If ex-spouse, return to the PSPRS.)
Benefits will not be paid until the ORIGINAL document(s) are received.

AGREEMENT OF DEPOSITORY TRUSTEE

EACH financial institution MUST complete this page (make additional copies as needed)

In accordance with the authorization of the depositor on the corresponding *Lump Sum Distribution Election Form for Benefits*, we agree to deposit the forthcoming rollover amount in the following account:

Type of Account (check one):

- 1) Sec 401(a) Qualified Defined Benefit Plan
- 2) Sec 401(a) Qualified Defined Contribution Plan (Includes Sec 401k)
- 3) Sec 403(a) Qualified Annuity Plan
- 4) Sec 403(b) Tax Sheltered Annuity
- 5) Sec 408(a) Traditional IRA (Includes SEP IRA)
- 6) Sec 408(b) Individual Retirement Annuity
- 7) Sec 457 Governmental Plan

Name of Account Holder

Account Number

Name of Financial Institution

Signature of Financial Institution Representative

Date

Mailing Address

City

State

Zip

Return form to your Local Board. (If ex-spouse, return to the PSPRS.)
Benefits will not be paid until the ORIGINAL document(s) are received.

Mailing Address

City

State

Zip+4

Type or print your full name (last, first, middle initial)	Your social security number
Home address (number and street or rural route)	Annuity Contract Claim or I.D. Number
City or town, state, and ZIP code	Telephone Number

Annuitant's Voluntary Arizona Income Tax Withholding Options

Choose only one:

- 1 I hereby elect to have Arizona income taxes withheld from my annuity or pension payments as authorized by ARS §43-404.
I choose to have Arizona withholding at the rate of
(check only one box): 0.8% 1.3% 1.8% 2.7% 3.6% 4.2% 5.1% of the
taxable amount of distribution.

Additional amount to be withheld per distribution \$ _____

- 2 I hereby elect to terminate my prior election for voluntary Arizona income tax withholding from my annuity or pension payments as authorized by ARS §43-404.

I certify that I have made the percentage election marked above.	
_____	_____
SIGNATURE	DATE

GENERAL INSTRUCTIONS

Who May Use Form A-4P

A person who receives an annuity or pension may use this form to elect voluntary Arizona income tax withholding. Arizona withholding is a percentage of the taxable amount of distribution in Box 2a of federal Form 1099-R. Therefore, you may elect voluntary Arizona income tax withholding at the applicable percentage rates and designate an additional amount to be withheld.

"Annuity" means any amount paid to an individual as a pension or annuity, but only to the extent that the amount is includible in the Arizona gross income of that individual.

You may NOT elect to have Arizona income tax withheld from nonperiodic payments, lump sum distributions, or individual retirement account distributions, that do not meet the definition of annuity listed above.

You also may NOT elect to have Arizona income tax withheld from Social Security pensions, Veteran's Administration annuities, or Railroad Retirement pensions.

Where to Send Form A-4P

Send Form A-4P to the payor of your annuity or pension. Do not send Form A-4P to the Arizona Department of Revenue.

Duration of Voluntary Arizona Withholding Election

The payor of your pension or annuity will withhold Arizona income tax from your payments until you notify the payor to terminate Arizona withholding.

How to Terminate a Voluntary Arizona Withholding Election

You may terminate your voluntary Arizona withholding election at any time. You may use Form A-4P to terminate Arizona withholding or you may send a written notice to the payor of your pension or annuity requesting termination of withholding.

Statement of Income Tax Withheld

The payor of your pension or annuity will provide you with a form that lists the total amount of your pension or annuity payments and the total amount of Arizona income tax withheld from these payments for the calendar year 2012. The payor of your pension or annuity will provide this form to you in early 2013.

**Withholding Certificate for
 Pension or Annuity Payments**

2012

Purpose. Form W-4P is for U.S. citizens, resident aliens, or their estates who are recipients of pensions, annuities (including commercial annuities), and certain other deferred compensation. Use Form W-4P to tell payers the correct amount of federal income tax to withhold from your payment(s). You also may use Form W-4P to choose (a) not to have any federal income tax withheld from the payment (except for eligible rollover distributions or payments to U.S. citizens delivered outside the United States or its possessions) or (b) to have an additional amount of tax withheld.

Your options depend on whether the payment is periodic, nonperiodic, or an eligible rollover distribution, as explained on pages 3 and 4. Your previously filed Form W-4P will remain in effect if you do not file a Form W-4P for 2012.

What do I need to do? Complete lines **A** through **G** of the **Personal Allowances Worksheet**. Use the additional worksheets on page 2 to further adjust your withholding allowances for itemized deductions, adjustments to income, any additional standard deduction, certain credits, or multiple pensions/ more-than-one-income situations. If you do not want any federal income tax withheld (see *Purpose*, earlier), you can skip the worksheets and go directly to the Form W-4P below.

Sign this form. Form W-4P is not valid unless you sign it.

Future developments. The IRS has created a page on IRS.gov for information about Form W-4P and its instructions, at www.irs.gov/w4p. Information about any future developments affecting Form W-4P (such as legislation enacted after we release it) will be posted on that page.

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for **yourself** if no one else can claim you as a dependent **A** _____

B Enter "1" if:
 { • You are single and have only one pension; or
 • You are married, have only one pension, and your spouse has no income subject to withholding; or
 • Your income from a second pension or a job or your spouse's pension or wages (or the total of all) is \$1,500 or less. } **B** _____

C Enter "1" for your **spouse**. But, you may choose to enter "-0-" if you are married and have either a spouse who has income subject to withholding or more than one source of income subject to withholding. (Entering "-0-" may help you avoid having too little tax withheld.) **C** _____

D Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return **D** _____

E Enter "1" if you will file as **head of household** on your tax return **E** _____

F Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.
 • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then **less** "1" if you have three to seven eligible children or **less** "2" if you have eight or more eligible children.
 • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child **F** _____

G Add lines A through F and enter total here. (**Note.** This may be different from the number of exemptions you claim on your tax return.) ► **G** _____

For accuracy, **complete all worksheets that apply.** {
 • If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
 • If you are **single and have more than one source of income subject to withholding** or are **married and you and your spouse both have income subject to withholding** and your combined income from all sources exceeds \$40,000 (\$10,000 if married), see the **Multiple Pensions/More-Than-One-Income Worksheet** on page 2 to avoid having too little tax withheld.
 • If **neither** of the above situations applies, **stop here** and enter the number from line G on line 2 of Form W-4P below.

----- Separate here and give Form W-4P to the payer of your pension or annuity. Keep the top part for your records. -----

**Withholding Certificate for
 Pension or Annuity Payments**

2012

► For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Your first name and middle initial	Last name	Your social security number
Home address (number and street or rural route)		Claim or identification number (if any) of your pension or annuity contract
City or town, state, and ZIP code		

Complete the following applicable lines.

1 Check here if you **do not want any** federal income tax withheld from your pension or annuity. (Do not complete line 2 or 3.) ►

2 Total number of allowances and marital status you are claiming for withholding from each **periodic** pension or annuity payment. (You also may designate an additional dollar amount on line 3.) ► _____

Marital status: Single Married Married, but withhold at higher Single rate (Enter number of allowances.)

3 Additional amount, if any, you want withheld from each pension or annuity payment. (**Note.** For periodic payments, you cannot enter an amount here without entering the number (including zero) of allowances on line 2.) ► \$ _____

Your signature ►

Date ►

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2012 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$11,900 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,700 \text{ if head of household} \\ \$5,950 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter “-0-”	3	\$ _____
4	Enter an estimate of your 2012 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any credit amounts from the <i>Converting Credits to Withholding Allowances for 2012 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2012 income not subject to withholding (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter “-0-”	7	\$ _____
8	Divide the amount on line 7 by \$3,800 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line G, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you use the Multiple Pensions/More-Than-One-Income Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4P, line 2, page 1	10	_____

Multiple Pensions/More-Than-One-Income Worksheet

Note. Complete *only* if the instructions under line G, page 1, direct you here. This applies if you (and your spouse if married filing jointly) have more than one source of income subject to withholding (such as more than one pension, or a pension and a job, or you have a pension and your spouse works).

1	Enter the number from line G, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying pension or job and enter it here. However , if you are married filing jointly and the amount from the highest paying pension or job is \$65,000 or less, do not enter more than “3”	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4P, line 2, page 1. Do not use the rest of this worksheet	3	_____
Note. If line 1 is less than line 2, enter “-0-” on Form W-4P, line 2, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying pension or job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2012. For example, divide by 12 if you are paid every month and you complete this form in December 2011. Enter the result here and on Form W-4P, line 3, page 1. This is the additional amount to be withheld from each payment	9	\$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job or pension are—	Enter on line 2 above	If wages from LOWEST paying job or pension are—	Enter on line 2 above	If wages from HIGHEST paying job or pension are—	Enter on line 7 above	If wages from HIGHEST paying job or pension are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$8,000	0	\$0 - \$70,000	\$570	\$0 - \$35,000	\$570
5,001 - 12,000	1	8,001 - 15,000	1	70,001 - 125,000	950	35,001 - 90,000	950
12,001 - 22,000	2	15,001 - 25,000	2	125,001 - 190,000	1,060	90,001 - 170,000	1,060
22,001 - 25,000	3	25,001 - 30,000	3	190,001 - 340,000	1,250	170,001 - 375,000	1,250
25,001 - 30,000	4	30,001 - 40,000	4	340,001 and over	1,330	375,001 and over	1,330
30,001 - 40,000	5	40,001 - 50,000	5				
40,001 - 48,000	6	50,001 - 65,000	6				
48,001 - 55,000	7	65,001 - 80,000	7				
55,001 - 65,000	8	80,001 - 95,000	8				
65,001 - 72,000	9	95,001 - 120,000	9				
72,001 - 85,000	10	120,001 and over	10				
85,001 - 97,000	11						
97,001 - 110,000	12						
110,001 - 120,000	13						
120,001 - 135,000	14						
135,001 and over	15						

Additional Instructions

Section references are to the Internal Revenue Code.

When should I complete the form? Complete Form W-4P and give it to the payer as soon as possible. Get Pub. 505, Tax Withholding and Estimated Tax, to see how the dollar amount you are having withheld compares to your projected total federal income tax for 2012. You also may use the IRS Withholding Calculator at www.irs.gov/individuals for help in determining how many withholding allowances to claim on your Form W-4P.

Multiple pensions/more-than-one income. To figure the number of allowances that you may claim, combine allowances and income subject to withholding from all sources on one worksheet. You may file a Form W-4P with each pension payer, but do not claim the same allowances more than once. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4P for the highest source of income subject to withholding and zero allowances are claimed on the others.

Other income. If you have a large amount of income from other sources not subject to withholding (such as interest, dividends, or capital gains), consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Call 1-800-TAX-FORM (1-800-829-3676) to get Form 1040-ES and Pub. 505. You also can get forms and publications at www.irs.gov/formspubs.

If you have income from wages, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or Form W-4P.

Note. Social security and railroad retirement payments may be includible in income. See Form W-4V, Voluntary Withholding Request, for information on voluntary withholding from these payments.

Withholding From Pensions and Annuities

Generally, federal income tax withholding applies to the taxable part of payments made from pension, profit-sharing, stock bonus, annuity, and certain deferred compensation plans; from individual retirement arrangements (IRAs); and from commercial annuities. The method and rate of withholding depend on (a) the kind of payment you receive; (b) whether the payments are delivered outside the United States or its commonwealths and possessions; and (c) whether the recipient is a nonresident alien individual, a nonresident alien beneficiary, or a foreign estate. Qualified distributions from a Roth IRA are nontaxable and, therefore, not subject to withholding. See page 4 for special withholding rules that apply to payments outside the United States and payments to foreign persons.

Because your tax situation may change from year to year, you may want to refigure your withholding each year. You can change the amount to be withheld by using lines 2 and 3 of Form W-4P.

Choosing not to have income tax withheld. You (or in the event of death, your beneficiary or estate) can choose not to have federal income tax withheld from your payments by using line 1 of Form W-4P. For an estate, the election to have no income tax withheld may be made by the executor or personal representative of the decedent. Enter the estate's employer identification number (EIN) in the area reserved for "Your social security number" on Form W-4P.

You may not make this choice for eligible rollover distributions. See *Eligible rollover distribution—20% withholding* on page 4.

Caution. There are penalties for not paying enough federal income tax during the year, either through withholding or estimated tax payments. New retirees, especially, should see Pub. 505. It explains your estimated tax requirements and describes penalties in detail. You may be able to avoid quarterly estimated tax payments by having enough tax withheld from your pension or annuity using Form W-4P.

Periodic payments. Withholding from periodic payments of a pension or annuity is figured in the same manner as withholding from wages. Periodic payments are made in installments at regular intervals over a period of more than 1 year. They may be paid annually, quarterly, monthly, etc.

If you want federal income tax to be withheld, you must designate the number of withholding allowances on line 2 of Form W-4P and indicate your marital status by checking the appropriate box. Under current law, you cannot designate a specific dollar amount to be withheld. However, you can designate an additional amount to be withheld on line 3.

If you do not want any federal income tax withheld from your periodic payments, check the box on line 1 of Form W-4P and submit the form to your payer. However, see *Payments to Foreign Persons and Payments Outside the United States* on page 4.

Caution. If you do not submit Form W-4P to your payer, the payer must withhold on periodic payments as if you are married claiming three withholding allowances. Generally, this means that tax will be withheld if your pension or annuity is at least \$1,640 a month.

If you submit a Form W-4P that does not contain your correct social security number (SSN), the payer must withhold as if you are single claiming zero withholding allowances even if you checked the box on line 1 to have no federal income tax withheld.

There are some kinds of periodic payments for which you cannot use Form W-4P because they are already defined as wages subject to federal income tax withholding. These payments include retirement pay for service in the U.S. Armed Forces and payments from certain nonqualified deferred compensation plans and deferred compensation plans described in section 457 of tax-exempt organizations. Your payer should be able to tell you whether Form W-4P applies.

For periodic payments, your Form W-4P stays in effect until you change or revoke it. Your payer must notify you each year of your right to choose not to have federal income tax withheld (if permitted) or to change your choice.

Nonperiodic payments—10% withholding. Your payer must withhold at a flat 10% rate from nonperiodic payments (but see *Eligible rollover distribution—20% withholding* on page 4) **unless** you choose not to have federal income tax withheld. Distributions from an IRA that are payable on demand are treated as nonperiodic payments. You can choose not to have federal income tax withheld from a nonperiodic payment (if permitted) by submitting Form W-4P (containing your correct SSN) to your payer and checking the box on line 1. Generally, your choice not to have federal income tax withheld will apply to any later payment from the same plan. You cannot use line 2 for nonperiodic payments. But you may use line 3 to specify an additional amount that you want withheld.

Caution. If you submit a Form W-4P that does not contain your correct SSN, the payer cannot honor your request not to have income tax withheld and must withhold 10% of the payment for federal income tax.

Eligible rollover distribution—20% withholding. Distributions you receive from qualified pension or annuity plans (for example, 401(k) pension plans and section 457(b) plans maintained by a governmental employer) or tax-sheltered annuities that are eligible to be rolled over tax free to an IRA or qualified plan are subject to a flat 20% federal withholding rate. The 20% withholding rate is required, and you cannot choose not to have income tax withheld from eligible rollover distributions. Do not give Form W-4P to your payer unless you want an additional amount withheld. Then, complete line 3 of Form W-4P and submit the form to your payer.

Note. The payer will not withhold federal income tax if the entire distribution is transferred by the plan administrator in a direct rollover to a traditional IRA, or another eligible retirement plan (if allowed by the plan) such as a qualified pension plan, governmental section 457(b) plan, section 403(b) contract, or tax-sheltered annuity.

Distributions that are (a) required by law, (b) one of a specified series of equal payments, or (c) qualifying “hardship” distributions are **not** “eligible rollover distributions” and are not subject to the mandatory 20% federal income tax withholding. See Pub. 505 for details. See also *Nonperiodic payments—10% withholding* on page 3.

Changing Your “No Withholding” Choice

Periodic payments. If you previously chose not to have federal income tax withheld and you now want withholding, complete another Form W-4P and submit it to your payer. If you want federal income tax withheld at the rate set by law (married with three allowances), write “Revoked” next to the checkbox on line 1 of the form. If you want tax withheld at any different rate, complete line 2 on the form.

Nonperiodic payments. If you previously chose not to have federal income tax withheld and you now want withholding, write “Revoked” next to the checkbox on line 1 and submit Form W-4P to your payer.

Payments to Foreign Persons and Payments Outside the United States

Unless you are a nonresident alien, withholding (in the manner described above) is required on any periodic or nonperiodic payments that are delivered to you outside the United States or its possessions. You cannot choose not to have federal income tax withheld on line 1 of Form W-4P. See Pub. 505 for details.

In the absence of a tax treaty exemption, nonresident aliens, nonresident alien beneficiaries, and foreign estates generally are subject to a 30% federal withholding tax under section 1441 on the taxable portion of a periodic or nonperiodic pension or annuity payment that is from U.S. sources. However, most tax treaties provide that private pensions and annuities are exempt from withholding and tax. Also, payments from certain pension plans are exempt from withholding even if no tax treaty applies. See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*, and Pub. 519, *U.S. Tax Guide for Aliens*, for details. A foreign person should submit Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding*, to the payer before receiving any payments. The Form W-8BEN must contain the foreign person’s TIN.

Statement of Federal Income Tax Withheld From Your Pension or Annuity

By January 31 of next year, your payer will furnish a statement to you on Form 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*, showing the total amount of your pension or annuity payments and the total federal income tax withheld during the year. If you are a foreign person who has provided your payer with Form W-8BEN, your payer instead will furnish a statement to you on Form 1042-S, *Foreign Person’s U.S. Source Income Subject to Withholding*, by March 15 of next year.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide this information only if you want to (a) request federal income tax withholding from periodic pension or annuity payments based on your withholding allowances and marital status, (b) request additional federal income tax withholding from your pension or annuity, (c) choose not to have federal income tax withheld, when permitted, or (d) change or revoke a previous Form W-4P. To do any of the aforementioned, you are required by sections 3405(e) and 6109 and their regulations to provide the information requested on this form. Failure to provide this information may result in inaccurate withholding on your payment(s). Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.