

PERELMAN-CARLEY & ASSOCIATES, INC.

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IRA RECHARACTERIZATION FORM

IRA HOLDER'S NAME AND ADDRESS			IRA ACCOUNT NUMBER (Current IRA)	
			CONTRIBUTION/CONVERSION DATE	
SOCIAL SECURITY # DATE OF BIRTH PHONE #			CONTRIBUTION AMOUNT	
			CONTRIBUTION FOR TAX YEAR (Current IRA)*	
TYPE OF IRA (Current IRA)			TYPE OF CONTRIBUTION (Current IRA)	
<input type="checkbox"/> Traditional IRA			<input type="checkbox"/> Regular or Spousal	
<input type="checkbox"/> Roth IRA			<input type="checkbox"/> Conversion	
<input type="checkbox"/> SIMPLE IRA				
* Only applicable for regular and spousal contributions				
RECHARACTERIZATION INSTRUCTIONS				
Recharacterize the contribution/conversion amount of \$ _____ and the earnings/(loss) attributable to the contribution/conversion, as determined by the formula on page 2.				
Please make a check payable as follows:				
_____ as _____ Trustee _____ Custodian of the _____ IRA. (Name of Accepting Organization) (IRA Holder's Name)				
This recharacterization should be placed in a _____ Traditional IRA _____ Roth IRA.				
ASSET LIQUIDATION INSTRUCTIONS				
Asset Description	Quantity In Current IRA	Quantity To Be Recharacterized	Liquidate Immediately	Recharacterize In Kind
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
SIGNATURE OF IRA HOLDER			PERELMAN-CARLEY & ASSOCIATES, INC.	
I authorize the recharacterization of the IRA assets in the manner described above and certify that all of the information provided by me is correct and may be relied upon by Perelman-Carley, as the Custodian of the IRA. I understand that I am responsible for determining my eligibility to recharacterize within the limits set forth by tax laws, related regulations and the plan agreements. Due to the important tax consequences of recharacterizing cash or securities, I have been advised to see a tax professional. All information provided by me is true and correct and may be relied upon by Perelman-Carley. I assume full responsibility for this transaction and will not hold Perelman-Carley liable for any adverse consequences that may result. I hereby irrevocably designate this contribution of \$ _____ in cash and/or securities as a recharacterization. I assume responsibility for any tax consequences or penalties that may apply to the recharacterization of my assets.			Perelman-Carley agrees to serve as the new Custodian for the account of the above-named individual, and we agree to accept the assets being recharacterized. <div style="text-align: center;"> _____ IRA Account Number </div>	
Signature of IRA Holder _____ Date _____			Perelman-Carley Representative _____ Date _____	