



**APPLICATION FOR REFUND, DIRECT ROLLOVER, OR TRUST TRANSFER OF MEMBER CONTRIBUTIONS**

**INSTRUCTIONS:** Application for refund will only be accepted on or after the date of termination. PERA cannot disburse your refund or rollover during the first 30 days after your termination of employment. **Only applications with original signatures will be processed.** Your employer must complete Part A to verify your eligibility for a refund.

Complete Part B and sign in the presence of a notary public. Federal law requires that you include your Social Security number for tax purposes. For other facts about the data requested, see "Important Facts about Information Requested" on the reverse side.

**Complete BOTH sides of this form for a direct rollover or trust transfer. Complete Part C only if you choose to have all or part of your refund transferred directly to a tax-qualified plan.**

<b>PART A—FOR COMPLETION BY EMPLOYER</b>		
I certify that the employee named below is eligible to receive a PERA refund.		<b>Effective Date</b>
Employee permanently resigned/terminated ALL public service with this governmental unit on the following date: _____		
Name of Employer	Unit No. (6-digits)	
Employer's Signature	Employer's Title	
<b>PART B—FOR COMPLETION BY EMPLOYEE</b>		
If you are covered by more than one PERA plan, check the plan(s) from which you wish to receive a refund:		
<input type="checkbox"/> Basic or Coordinated Plan <input type="checkbox"/> Police & Fire Plan <input type="checkbox"/> Correctional Plan <input type="checkbox"/> Defined Contribution Plan <input type="checkbox"/> All PERA Plans		
Last Four Digits of Your Social Security No.	PERA ID No.	Birth Date (Mo. Day Yr.)
Last Name (Print)		First Name & Middle Initial
Mailing Address (Print)		
City	State	Zip Code
Check the box that applies. If you do not check a box and do not provide complete Trust-to-Trust transfer instructions on the reverse side of this form, your total distribution, LESS 20 PERCENT for federal tax withholding, will be sent to you.		
<input type="checkbox"/> Send my refund to me                      OR <input type="checkbox"/> Send my refund as instructed in Part C (Trust-to-Trust Transfer)		
<b>THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC</b>		
Subscribed and sworn to before me this _____ day of _____, Year _____  _____ <p style="text-align: center;"><b>Signature of Notary</b></p> Notary Public of _____ County. My Commission expires : _____ (SEAL)	I understand the tax consequences of taking a refund. I also understand that a refund will result in the loss of all service credit and any rights I may have to PERA benefits. I further realize that by law PERA has up to 120 days after receipt of this application to process my refund or trust transfer.  _____ <p style="text-align: center;"><b>Signature of Applicant</b></p> (_____) _____ <p style="text-align: center;"><b>Telephone Number (During 8 a.m.-4:30 p.m.)</b></p>	

**PART C—DIRECT ROLLOVER OR TRUST INFORMATION**

This section of the form is to be completed only if you wish to have your refund directly transferred from PERA to a qualified plan (a Trust-to-Trust transfer or direct rollover). Your PERA refund may include contributions that were already taxed. If you have taxed contributions, that portion is not subject to federal withholding requirements. Employer contributions are not refunded or transferred from PERA's defined benefit plans.

PERA is not responsible for your choice of a qualified plan or Individual Retirement Arrangement (IRA) for your Trust-to-Trust transfer.

Indicate below whether you wish to rollover all or some of your refund to a qualified plan or IRA. If you wish to have a portion of your refund sent to you and the balance rolled over, you must indicate the amount you wish to receive. Please note that 20 percent federal withholding tax will be deducted from any amount paid to you, unless it represents already taxed contributions.

- Send entire amount of contributions to the trustee designated below.
- Send a portion of my refund indicated below to me and transfer the remaining amount to the IRA or trust account designated below:

Please send \_\_\_\_\_ to me.  
(Whole Dollars Only)

**TO BE COMPLETED BY THE QUALIFIED PLAN/IRA DESIGNATION**

Check Payable to (Print)

Address (Print)

City

State

Zip Code

Trust/IRA Account Number for Deposit: \_\_\_\_\_

Please check this box if this account is a Roth IRA:

Qualified Plan/IRA Contact Person

Telephone No.

**IMPORTANT FACTS ABOUT INFORMATION REQUESTED**

The information on this application will be used to refund a member's PERA contributions pursuant to Minnesota Statutes. All information on this application, except the last four digits of your Social Security number, your address, your birth date, and tax information, is classified as PUBLIC data that can be given to anyone for any purpose. The last four digits of your Social Security number, your address, your birth date, and tax withholding data are classified as PRIVATE data and are available only to you, to the staff who must use it in the normal course of conducting PERA business, and to entities authorized by law. No private data of yours will be shared with an unauthorized person or agency without your informed written consent.

A refund terminates all rights and benefits to which the member was entitled to, including beneficiary designations. If you resume employment covered by PERA, you will need to submit a new beneficiary designation.

**Refunds that include untaxed contributions and/or interest of over \$200 are subject to federal tax withholding of 20 percent. If you terminated your employment prior to age 55 (age 50 for public safety) and receive your refund before age 59 ½, you will also be subject to a 10 percent federal tax penalty. Federal income tax and penalty will not be withheld on any amounts you elect to directly rollover to an IRA. PERA will issue an IRS Form 1099R to you in January of the following year for use in reporting this payment to the IRS.**

**PLEASE RETURN TO:**

60 Empire Drive, Suite 200  
St. Paul, MN 55103-2088