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IRA

SCHEDULED PAYMENT ELECTION

The term IRA will be used below to mean Traditional IRA, Roth IRA, and SIMPLE IRA, unless otherwise specified. This form may only be used by the IRA owner to request scheduled payments other than substantially equal periodic payments or required minimum distributions. Refer to the attached Withholding Instructions for additional withholding information.

PART 1. IRA OWNER

Name (First/MI/Last) _____

Social Security Number _____

Date of Birth _____ Phone _____

Email Address _____

Account Number _____ Suffix _____

Security Code _____

ACCOUNT TYPE (Select one)

Traditional IRA Roth IRA SIMPLE IRA

PART 3. PAYMENT INFORMATION

PAYMENT OPTIONS (Select one)

1. Distribute \$ _____ Per Payment
 2. Distribute the Earnings From my IRA Investment

PAYMENT REASON (Select one)

Age 59½ or Older
 Disability
 Under Age 59½ (No penalty exception)

PART 2. IRA TRUSTEE OR CUSTODIAN

To be completed by the IRA trustee or custodian

Name _____

Address Line 1 _____

Address Line 2 _____

City/State/ZIP _____

Phone _____ Organization Number _____

PART 4. WITHHOLDING ELECTION (Form W-4R/OMB 1545-0074)

Do not complete this section if you are a nonresident alien.

If this is an annuitized payment from an individual retirement annuity, do not complete this section. Instead, complete IRS Form W-4P, Withholding Certificate for Periodic Pension or Annuity Payments, which may be found at www.irs.gov.

FEDERAL WITHHOLDING

Your withholding rate is determined by the type of payment you will receive.

For nonperiodic payments, the default withholding rate is 10%. You can choose to have a different rate by entering a rate between 0% and 100% below. Generally, you can't choose less than 10% for payments to be delivered outside the United States and its possessions. (See the Withholding Instructions for more information.)

STATE WITHHOLDING

For state tax withholding, or information to determine if it is applicable to this transaction, please review and/or complete the State Income Tax Withholding Election form.

Complete this section if you would like a rate of withholding that is different from the default withholding rate. See the instructions and the Marginal Rate Tables that follow for additional information. Enter the rate as a whole number (no decimals).

Withhold _____ %

Name of IRA Owner _____, Account Number _____

PART 5. PAYMENT INSTRUCTIONS

ASSET HANDLING (Assets identified below will be liquidated and distributed in the order in which they are listed, unless otherwise specified in the Special Instructions section.)

Asset Description	Amount to be Withdrawn	Special Instructions

PAYMENT METHOD

Check Make payable to _____

Internal Account Account Number _____ Type (e.g., checking, savings) _____

External Account (e.g., EFT, ACH, wire) (Additional documentation may be required and fees may apply.)

Name of Organization Receiving the Assets _____ Routing Number (Optional) _____

Account Number _____ Type (e.g., checking, savings) _____

PART 6. SIGNATURES

I certify that all information provided by me is true and accurate. I have received a copy of the Withholding Notice Information. No tax advice has been given to me by the trustee or custodian. All decisions regarding these payments are my own. I assume responsibility for any consequences that may result from these payments and I agree that the trustee or custodian is not responsible for any consequences that may result from executing this request. I authorize the trustee or custodian to make payments as indicated until instructed otherwise.

X
Signature of IRA Owner _____ Date (mm/dd/yyyy) _____

X
Notary Public/Signature Guarantee (If required by the trustee or custodian) _____ Date (mm/dd/yyyy) _____

X
Authorized Signature of Trustee or Custodian _____ Date (mm/dd/yyyy) _____

WITHHOLDING INSTRUCTIONS (Form W-4R/OMB No. 1545-0074)

General Instructions

Section references are to the Internal Revenue Code.

Future developments. For the latest information about any future developments related to Form W-4R, such as legislation enacted after it was published, go to www.irs.gov/FormW4R.

Purpose of form. Complete Form W-4R to have payers withhold the correct amount of federal income tax from your nonperiodic payment or eligible rollover distribution from an employer retirement plan, annuity (including a commercial annuity), or individual retirement arrangement (IRA). See below for the rules and options that are available for each type of payment. Don't use Form W-4R for periodic payments (payments made in installments at regular intervals over a period of more than 1 year) from these plans or arrangements. Instead, use Form W-4P, *Withholding Certificate for Periodic Pension or Annuity Payments*. For more information on withholding, see Pub. 505, *Tax Withholding and Estimated Tax*.

Caution: If you have too little tax withheld, you will generally owe tax when you file your tax return and may owe a penalty unless you make timely payments of estimated tax. If too much tax is withheld, you will generally be due a refund when you file your tax return. Your withholding choice (or an election not to have withholding on a nonperiodic payment) will generally apply to any future payment from the same plan or IRA. Submit a new Form W-4R if you want to change your election.

Nonperiodic payments—10% withholding. Your payer must withhold at a default 10% rate from the taxable amount of nonperiodic payments **unless** you enter a different rate in the Withholding Election section. Distributions from an IRA that are payable on demand are treated as nonperiodic payments. Note that the default rate of withholding may not be appropriate for your tax situation. You may choose to have no federal income tax withheld by entering “-0-” in the Withholding Election section. See the specific instructions below for more information. Generally, you are not permitted to elect to have federal income tax withheld at a rate of less than 10% (including “-0-”) on any payments to be delivered outside the United States and its territories.

NOTE: If you don't give Form W-4R to your payer, you don't provide an SSN, or the IRS notifies the payer that you gave an incorrect SSN, then the payer must withhold 10% of the payment for federal income tax and can't honor requests to have a lower (or no) amount withheld. Generally, for payments that began before 2025, your current withholding election (or your default rate) remains in effect unless you submit a Form W-4R.

Payments to nonresident aliens and foreign estates. Do not use Form W-4R. See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*, and Pub. 519, *U.S. Tax Guide for Aliens*, for more information.

Tax relief for victims of terrorist attacks. If your disability payments for injuries incurred as a direct result of a terrorist attack are not taxable, enter “-0-” in the Withholding Election section. See Pub. 3920, *Tax Relief for Victims of Terrorist Attacks*, for more details.

2025 Marginal Rate Tables

You may use these tables to help you select the appropriate withholding rate for this payment or distribution. Add your income from all sources and use the column that matches your filing status to find the corresponding rate of withholding. See the instructions for more information on how to use this table.

Single or Married Filing Separately		Married Filing Jointly or Qualifying Surviving Spouse		Head of Household	
Total income over—	Tax rate for every dollar more	Total income over—	Tax rate for every dollar more	Total income over—	Tax rate for every dollar more
\$0	0%	\$0	0%	\$0	0%
15,000	10%	30,000	10%	22,500	10%
26,925	12%	53,850	12%	39,500	12%
63,475	22%	126,950	22%	87,350	22%
118,350	24%	236,700	24%	125,850	24%
212,300	32%	424,600	32%	219,800	32%
265,525	35%	531,050	35%	273,000	35%
641,350*	37%	781,600	37%	648,850	37%

* If married filing separately, use \$390,800 instead for this 37% rate.

Specific Instructions

Withholding Election

More withholding. If you want more than the default rate withheld from your payment, you may enter a higher rate in the Withholding Election section.

Less withholding (nonperiodic payments only). If permitted, you may enter a lower rate in the Withholding Election section (including “-0-”) if you want less than the 10% default rate withheld from your payment. If you have already paid, or plan to pay, your tax on this payment through other withholding or estimated tax payments, you may want to enter “-0-”.

Suggestion for determining withholding. Consider using the Marginal Rate Tables above to help you select the appropriate withholding rate for this payment or distribution. The tables are most accurate if the appropriate amount of tax on all other sources of income, deductions, and credits has been paid through other withholding or estimated tax payments. If the appropriate amount of tax on those sources of income has not been paid through other withholding or estimated tax payments, you can pay that tax through withholding on this payment by entering a rate that is greater than the rate in the Marginal Rate Tables.

The marginal tax rate is the rate of tax on each additional dollar of income you receive above a particular amount of income. You can use the table for your filing status as a guide to find a rate of withholding for amounts above the total income level in the table.

To determine the appropriate rate of withholding from the table, do the following. Step 1: Find the rate that corresponds with your total income not including the payment. Step 2: Add your total income and the taxable amount of the payment and find the corresponding rate.

If these two rates are the same, enter that rate in the Withholding Election section. (See Example 1 below.)

If the two rates differ, multiply (a) the amount in the lower rate bracket by the rate for that bracket, and (b) the amount in the higher rate bracket by the rate for that bracket. Add these two numbers; this is the expected tax for this payment. To get the rate to have withheld, divide this amount by the taxable amount of the payment. Round up to the next whole number and enter that rate in the Withholding Election section. (See Example 2 below.)

If you prefer a simpler approach (but one that may lead to overwithholding), find the rate that corresponds to your total income including the payment and enter that rate in the Withholding Election section.

Examples. Assume the following facts for Examples 1 and 2. Your filing status is single. You expect the taxable amount of your payment to be \$20,000. Appropriate amounts have been withheld for all other sources of income and any deductions or credits.

Example 1. You expect your total income to be \$65,000 without the payment. Step 1: Because your total income without the payment, \$65,000, is greater than \$63,475 but less than \$118,350, the corresponding rate is 22%. Step 2: Because your total income with the payment, \$85,000, is greater than \$63,475 but less than \$118,350, the corresponding rate is 22%. Because these two rates are the same, enter "22" in the Withholding Election section.

Example 2. You expect your total income to be \$61,000 without the payment. Step 1: Because your total income without the payment, \$61,000, is greater than \$26,925 but less than \$63,475, the corresponding rate is 12%. Step 2: Because your total income with the payment, \$81,000, is greater than \$63,475 but less than \$118,350, the corresponding rate is 22%. The two rates differ. \$2,475 of the \$20,000 payment is in the lower bracket (\$63,475 less your total income of \$61,000 without the payment), and \$17,525 is in the higher bracket (\$20,000 less the \$2,475 that is in the lower bracket). Multiply \$2,475 by 12% to get \$297. Multiply \$17,525 by 22% to get \$3,856. The sum of these two amounts is \$4,153. This is the estimated tax on your payment. This amount corresponds to 21% of the \$20,000 payment (\$4,153 divided by \$20,000). Enter "21" in the Withholding Election section.

Privacy Act and Paperwork Reduction Act Notice. The IRS asks 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 additional federal income tax withholding from your nonperiodic payment(s) or eligible rollover distribution(s); (b) choose not to have federal income tax withheld from your nonperiodic payment(s), when permitted; or (c) change a previous Form W-4R (or a previous Form W-4P that you completed with respect to your nonperiodic payments or eligible rollover distributions). 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). Failure to provide a properly completed form will result in your payment(s) being subject to the default rate; providing 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 territories for use in administering their tax laws. The IRS 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, the IRS would be happy to hear from you. See the instructions for your income tax return.

IRA

STATE INCOME TAX WITHHOLDING ELECTION

The term IRA will be used below to mean Traditional IRA, Roth IRA, and SIMPLE IRA, unless otherwise specified. This form may only be used to supplement an IRA withdrawal form to make a state income tax withholding election. This form is not intended to be used for individual retirement annuity distributions. Refer to page 2 for a State Income Tax Withholding Guide for IRA Distributions and a summary of state withholding requirements.

PART 1. IRA INFORMATION

IRA OWNER

Name (First/MI/Last) _____

Social Security Number _____

Date of Birth _____ Phone _____

Email Address _____

Account Number _____ Suffix _____

ACCOUNT TYPE (Select one)

Traditional IRA Inherited Traditional IRA SIMPLE IRA
 Roth IRA Inherited Roth IRA

FORM TYPE AND DATE (Complete and attach the supplemented form)

Form Type _____

Form Dated _____

PART 2. WITHHOLDING ELECTION

State tax withholding may be required for your distribution based upon applicable state tax law. Under some circumstances you may opt not to have withholding apply or elect a different rate or amount of withholding, as state tax law permits. Some states may require additional state-specific forms for certain withholding elections or to opt out of withholding, where indicated. This form does not operate as a substitute form for any required state form. Withholding is based on your state of residence, unless noted otherwise. Seek professional tax advice if you have questions regarding state withholding requirements that apply to your IRA distribution.

I file a tax return in _____ (Name of state)

(Check and complete one box below.)

Withhold _____ % of gross distribution amount
 Withhold _____ % of federal withholding amount (only available in limited states)
 Withhold \$ _____
 Do not withhold

PART 3. SIGNATURE

I have read and understand the applicable State Income Tax Withholding Guide for IRA Distributions on this form and agree to abide by those rules and conditions. All decisions regarding this withholding election are my own and I expressly assume the responsibility for any consequences that may arise from this withholding election. I acknowledge that the information contained in this form is not tax, legal, or accounting advice and I have not relied on it as such.

X

Signature of IRA Owner

Date (mm/dd/yyyy)

IRA TRUSTEE OR CUSTODIAN INFORMATION: Name _____, Organization Number _____

STATE INCOME TAX WITHHOLDING GUIDE FOR IRA DISTRIBUTIONS

This guide provides general information about state withholding requirements for IRA distributions. This material is for informational purposes only and is not intended to provide a complete overview of state withholding rules and regulations, and may not reflect their application in every circumstance for all individuals. The information on this guide is obtained from state revenue authorities, and every effort has been made to ensure its accuracy. Because state tax laws are subject to constant change and interpretation, often without prior notice, this guide's content reflects information available as of its revision date only and its timeliness and accuracy cannot be guaranteed. The information provided on this guide should not be relied upon, and is not intended, as tax, legal, or accounting advice.

GENERAL RULES

In most cases, state withholding applies to state residents only.

Financial organizations are required to offer state withholding for states in which they have a presence. Financial organizations that conduct business in a state in which they do not have a physical presence should review the withholding regulations in those states to determine if they are also required to comply with those states' withholding requirements.

If a state withholding election is not made and state withholding is required, state tax will be withheld.

A state withholding election may be changed at any time and will apply to payments made after the change.

MANDATORY STATE WITHHOLDING

These states have mandatory withholding requirements, including states where withholding is voluntary for the IRA owner but becomes mandatory for the financial organization upon the IRA owner's election to have state withholding apply.

ARKANSAS. IRA distributions are subject to mandatory state withholding at 3.0% of the gross payment, unless the IRA owner elects no state withholding by providing the financial organization with a completed Form AR4P. The form may be obtained from the Arkansas Department of Finance and Administration.

CALIFORNIA. IRA distributions are subject to mandatory state withholding, unless the IRA owner elects no state withholding. California provides three withholding methods: (1) an amount determined using the California withholding schedules (*see Form DE-4P*); (2) a dollar amount designated by the IRA owner; (3) 10% of the amount of federal withholding. This form supports methods 2 and 3. To use method 1, if the financial organization can support the method, the IRA owner must furnish the financial organization with a completed Form DE-4P. The form may be obtained from the California Employment Development Department.

CONNECTICUT. Taxable lump-sum IRA distributions are subject to mandatory state withholding at 6.99% of the gross payment, during the period of July 1, 2025, through December 31, 2026, only when the IRA owner elects state withholding. Any other taxable distribution from an IRA is not unless the IRA owner furnishes the financial organization with a completed Form CT-W4P. The form may be obtained from the Connecticut Department of Revenue Services, and the state's definition of a lump-sum IRA distribution may be found on their website.

DELAWARE. State withholding is mandatory for IRA distributions that are subject to required federal withholding. A rate of 5.0% of the gross payment will apply by default. An IRA owner may elect state withholding at a rate of not less than 5% of the gross payment if they elect out of federal withholding.

DISTRICT OF COLUMBIA. Lump-sum IRA distributions (i.e., total distributions) are subject to mandatory state withholding at 10.75% of the gross payment, except for any after-tax amount in a lump-sum distribution or a trustee to trustee transfer between IRAs. Only nonresidents of DC (or those whose residential status is in question) may waive withholding by providing the financial organization with a completed Form D-4A. For more information, and to obtain Form D-4A, refer to the DC Office of Tax and Revenue.

GEORGIA. IRA distributions are subject to state withholding only when the IRA owner elects state withholding. Use the Georgia Department of Revenue bonus rate table that applies to bonus wages to determine what percentage to withhold. The IRA owner must calculate an amount to withhold based on this percentage and furnish the financial organization with a completed Form G-4P. The form and the bonus rate table may be obtained from the Georgia Department of Revenue.

INDIANA. IRA distributions are subject to state withholding only when the IRA owner requests state withholding and the financial organization is located in Indiana. The request for withholding must be made in writing using Form WH-4P. If state withholding is elected, the financial organization is not required to withhold the amount specified if the withheld amount would be less than \$10 (per payment). Only whole dollar amounts may be withheld. The form may be obtained from the Indiana Department of Revenue.

IOWA. If the IRA owner does not qualify for the retirement income exclusion, IRA distributions are subject to state withholding at 3.8% of the gross payment if federal income taxes are withheld from the payment. Amount withheld must be at least \$10. The IRA owner must furnish the financial organization with a completed Form IA W-4P indicating their qualification for the retirement income exclusion or withholding election. For more information, and to obtain Form IA W-4P, refer to the Iowa Department of Revenue.

KANSAS. IRA distributions are subject to mandatory state withholding at 5.0% of the gross payment when federal income taxes are required to be withheld from the payment or if the IRA owner requests state withholding in writing. Withholding may not be waived unless federal withholding is not required.

MAINE. IRA distributions are subject to state withholding at 5.0% of the gross payment when federal income taxes are withheld from that payment. If an IRA owner opts out of federal withholding, they may request to have state tax withheld on Form W-4ME. The form may be obtained from Maine Revenue Services.

MARYLAND. IRA distributions are subject to state withholding only when the IRA owner elects state withholding. The IRA owner must furnish the financial organization with a completed Form MW507P indicating a whole dollar amount to withhold that is at least \$5 (per month). The form may be obtained from the Maryland Department of Revenue.

MASSACHUSETTS. IRA distributions are subject to state withholding at 5.0% of the gross payment if federal income taxes are withheld from the payment. If the total annual payment is more than \$1,083,150 for 2025 (subject to indexing), the financial organization should withhold the lesser of (1) 9% of the amount of the distribution or (2) 9% of the total amount in excess of \$1,083,150 for 2025 (subject to indexing) plus 5% of the amount that does not exceed \$1,083,150 for 2025 (subject to indexing). An IRA owner may opt out of state withholding if the distribution is excluded from taxation under Massachusetts law; the IRA owner must provide the financial organization with a completed Form M-4P. For more information, and to obtain Form M-4P, refer to the Massachusetts Department of Revenue.

MICHIGAN. Any taxable distribution from an IRA received by an IRA owner or beneficiary born after December 31, 1945, is subject to mandatory state withholding at 4.25% of the gross payment, unless the IRA owner furnishes the financial organization with a completed Form MI W-4P. Withholding also applies to any taxable distributions received by an IRA owner or beneficiary born before 1946 that exceeds certain income thresholds. Form MI W-4P may be obtained from the Michigan Department of Treasury.

MINNESOTA. IRA distributions are subject to mandatory state withholding of 6.25% of the gross payment, unless the IRA owner furnishes the financial organization with a completed Form W-4MNP indicating their election to not withhold Minnesota income tax or to elect a different withholding amount or percentage. The form may be obtained from the Minnesota Department of Revenue. (See Form W-4MNP instructions for important information about certain exceptions to state withholding and prior elections.)

MISSISSIPPI. IRA distributions that are federally defined as early or excess distributions are subject to mandatory state withholding. The Mississippi Withholding Income Tax Tables provide two withholding rates: 0% and 4.4%. The 4.4% rate applies if state withholding applies, unless the IRA owner qualifies for the 0% rate. The IRA owner must furnish the financial organization with a completed Form 89-350 to apply the 0% rate. Any amount withheld must be rounded to the nearest whole dollar. The form and tax tables may be obtained from the Mississippi Department of Revenue.

MISSOURI. IRA distributions are subject to state withholding only when an IRA owner elects state withholding and specifies a dollar amount on Form MO W-4P. If state withholding is elected, the financial organization is not required to withhold the amount specified if the withheld amount would be less than \$10 (per payment). The form may be obtained from the Missouri Department of Revenue.

MONTANA. IRA distributions are subject to state withholding when an IRA owner elects state withholding and specifies an amount. If state withholding is elected, the financial organization is not required to withhold the amount specified if it would result in a net payment of less than \$10. IRA owners must furnish the financial organization with a completed Form MW-4. The form may be obtained from the Montana Department of Revenue.

NEBRASKA. IRA distributions are subject to state withholding at 5% of the gross payment if federal income taxes are withheld from the payment and the payment is not a premature distribution. If an IRA owner opts out of federal withholding, they may request to have additional state tax withheld by completing Form W-4N. For more information, and to obtain Form W-4N, refer to the Nebraska Department of Revenue.

NEW JERSEY. IRA distributions are subject to state withholding when an IRA owner elects state withholding and specifies an amount. The IRA owner must specify an even dollar amount. If state withholding is elected, the financial organization is not required to withhold the amount specified if the withheld amount would be less than \$10 (per payment). IRA owners must furnish the financial organization with Form MW-4 specifying their withholding election. The form may be obtained from the New Jersey Division of Taxation.

NEW MEXICO. IRA distributions are subject to state withholding when an IRA owner elects state withholding and specifies an amount. If state withholding is elected, the financial organization is not required to withhold the amount specified if the withheld amount would be less than \$10 (per payment).

NORTH CAROLINA. IRA distributions are subject to state withholding at 4.0% of the gross payment when federal income taxes are withheld from the payment, unless the IRA owner elects to waive state withholding. IRA owners must furnish the financial organization with a completed Form NC-4P specifying their withholding election. An election must be made on Form NC-4P on a distribution-by-distribution basis. The form may be obtained from the North Carolina Department of Revenue.

OKLAHOMA. IRA distributions are subject to state withholding at 4.75% of the gross payment when federal income taxes are withheld from the payment or if the IRA owner requests state withholding in writing. IRA owners must furnish the financial organization with a completed Form OK-W-4-R specifying their withholding election. The form may be obtained from the Oklahoma Tax Commission.

OREGON. IRA distributions are subject to mandatory state withholding at 8.0% of the gross payment when federal income taxes are withheld from the payment, unless the IRA owner elects no state withholding by furnishing the financial organization with a completed Form OR-W-4. Amount withheld must be at least \$10. The form may be obtained from the Oregon Department of Revenue.

UTAH. IRA distributions are subject to state withholding at 4.5% only when the IRA owner elects state withholding. For more information, refer to the Utah State Tax Commission Publication 14, *Withholding Tax Guide – Utah Withholding Information and Tax Tables*.

VERMONT. IRA distributions are subject to mandatory state withholding at 30% of the IRA owner's federal withholding election of the gross payment when federal income taxes are withheld from the payment. The IRA owner may opt out of state withholding, in writing, for distributions where federal withholding is not required, but is elected.

WISCONSIN. IRA distributions are subject to state withholding when an IRA owner elects state withholding and specifies an amount. If state withholding is elected, the financial organization is not required to withhold the amount specified if the withheld amount would be less than \$5 (per payment).

NO STATE WITHHOLDING

State withholding is not applicable in the following states.

- Alaska
- Florida
- Hawaii
- Nevada
- New Hampshire
- New York (except for certain IR annuity payments)
- South Dakota
- Tennessee
- Texas
- Washington
- Wyoming

VOLUNTARY STATE WITHHOLDING

IRA trustees and custodians may offer but are not required to withhold on a state withholding election for the following states.

- Alabama
- Arizona
- Colorado
- Idaho
- Illinois
- Kentucky
- Louisiana
- North Dakota
- Ohio
- Pennsylvania
- Rhode Island
- South Carolina
- Virginia
- West Virginia