STATE OF MICHIGAN
DEPARTMENT OF MANAGEMENT AND BUDGET
OFFICE OF RETIREMENT SERVICES
Serving the Customers of the Judges, Public School Employees, State Employees, and State Police Retirement Systems
PO Box 30171, Lansing, MI 48909-7671 www.michigan.gov/ors
Telephone: 517-322-5103 Outside Lansing: 800-381-5111

Qualified Plan-to-Plan Transfer Certification

Please see reverse side for information and instructions.

Your completion of this certification notifies the Office of Retirement Services (ORS) that you are transferring dollars from a retirement plan into your defined benefit plan. You must also contact the financial institution where your funds are held to initiate the transfer. See the back of this form for further details.

Retirement System (*select one*) ❑ Public School Employees ❑ State Employees ❑ State Police ❑ Judges

NAME	SOCIAL SECURITY NUMBER
MAILING ADDRESS	BIRTHDATE
CITY, STATE, ZIP CODE	DAYTIME PHONE NUMBER

CERTIFICATION OF QUALIFIED PLAN-TO-PLAN TRANSFER

TYPE OF SERVICE CREDIT BEING PURCHASED (LIST EACH IF MORE THAN ONE)	TDP?	MEMBER BILLING STATEMENT(S) INVOICE NUMBER(S)	AMOUNT OF PURCHASE
1.	❑	1.	1.
2.	❑	2.	2.
3.	❑	3.	3.

❑ Check this box if you are applying this transfer to an existing Tax Deferred Payment (TDP). **You can only apply a transfer to a TDP if you are retiring or terminating within 90 days.** You must also complete a Request for TDP Payoff/Pay Down form (R518M).

NAME OF INSTITUTION (PLAN ADMINISTRATOR)	TOTAL TRANSFER AMOUNT OR APPROXIMATE VALUE $
INSTITUTION ADDRESS	CONTACT PERSON
CITY / STATE / ZIP CODE	PHONE NUMBER

I certify that I have verified with my plan administrator that the source of the transfer dollars I am using to purchase service credit is (*check any that apply*):

QUALIFIED PLAN ❑ 401(a) ❑ 401(k) ❑ 457 ❑ 403(b)

OR CONDUIT IRA FROM: ❑ 401(a) ❑ 401(k) ❑ 457 ❑ 403(b)

ORS may rely fully on this certification and will not be responsible for any tax consequences relating to this transfer.

MEMBER SIGNATURE	DATE

Please keep a copy of this certification, the Member Billing Statement, and the payment receipt for your tax records. Consult with the IRS or your tax advisor for specific tax implications.

R158X (Rev. 2/2004)
Authority, as amended: 1980 PA300; 1943 PA240; 1986 PA 182; 1992 P.A. 234

Qualified Plan-to-Plan Transfer Certification

Information and Conditions

Effective January 1, 2002, Defined Benefit (DB) plan members can transfer dollars from pre-tax investment accounts to purchase service credit. Pre-tax monies from the following qualified plans are accepted: Sections 401(a), 401(k), 403(b), 457, as well as a conduit IRA from any of these sources. Money from a traditional IRA **cannot** be transferred into your DB plan.

The following are required conditions for a plan-to-plan transfer.

1. You must have a current Member Billing Statement with a valid due date. If the *payment* is not received before the due date shown on the statement, the cost of the purchase must be recalculated and another Member Billing Statement issued. (Be sure to allow sufficient time for your institution to process your request and remit the payment to ORS prior to the billing statement due date—ordinarily 4-6 weeks minimum).
2. The payment **must be received before you terminate** your employment.
3. The Office of Retirement Services (ORS) will accept a plan-to-plan transfer only to purchase service credit. **ORS will not accept an amount greater than the amount due on the Member Billing Statement(s).** (Note: Some institutions require that accounts be liquidated in these situations. If this is the case, advise the company to send one check to ORS for the exact amount of the purchase. You can have the institution send any excess to an investment company of your choice or directly to you; however, you will be responsible for any taxes and penalties.)
4. The payment should be made payable to State of Michigan – ORS, and should include your name and social security number on both the payment and remittance document.

Directions:

1. Complete all sections of this form and provide your signature where indicated. If you are purchasing more than one type of service credit, list the type, invoice number, and amount of each.
2. Retain a copy of the Qualified Plan-to-Plan Transfer Certification form and Member Billing Statement(s) for your records.
3. Contact your transferring institution for specific details on how to start the process. It is your responsibility to contact the institution to start the transfer. This Qualified Plan-to-Plan Transfer Certification simply notifies ORS that you are transferring dollars. Payments should be sent by the financial institution to:

   Office of Retirement Services
   P.O. Box 30673
   Lansing MI 48909-8173

4. Return this completed Qualified Plan-to-Plan Transfer Certification to:

   Office of Retirement Services
   P.O. Box 30171
   Lansing MI 48909-7671

   If you are a Defined Benefit plan member with the State Employees' Retirement System invested with **CitiStreet**, you can start the transfer of your CitiStreet funds by sending photocopies of this Qualified Plan-to-Plan Transfer Certification form and the Member Billing Statement(s) to:

   CitiStreet
   State of Michigan Deferred Compensation Plan
   P.O. Box 55497
   Boston, MA 02205-5497