



Marin County Employees' Retirement Association  
One McInnis Parkway, Suite 100, San Rafael, CA 94903-2764  
Main: (415) 473-6147 • Fax: (415) 473-3612 • Web: www.mcera.org

## ACCOUNT DISTRIBUTION ELECTION FORM

### SECTION 1: MEMBER INFORMATION

LAST NAME		FIRST NAME		SOCIAL SECURITY NUMBER	
STREET ADDRESS				PHONE NUMBER	
CITY		STATE	ZIP CODE	EMAIL ADDRESS	

### SECTION 2: ELECTION OF MEMBERSHIP (choose only one option from the following sections)

Choose only one option from the following sections.

2A	<b>DEFERRED RETIREMENT</b> <input type="checkbox"/> I elect to defer retirement and leave my accumulated contributions on deposit.		
2B	<b>RECIPROCITY</b> <input type="checkbox"/> I am accepting employment with an employer covered by a reciprocal retirement system and will enter into membership in the reciprocal retirement system within 180 days of my termination date. I understand that my contributions may not be withdrawn while I am a member of a 1937 Act County retirement system or a member of a retirement system that recognizes MCERA service with reciprocity.		
	<table><tr><td>NAME OF RECIPROCAL SYSTEM</td><td>DATE OF MEMBERSHIP</td></tr></table>	NAME OF RECIPROCAL SYSTEM	DATE OF MEMBERSHIP
NAME OF RECIPROCAL SYSTEM	DATE OF MEMBERSHIP		
2C	<b>WITHDRAW CONTRIBUTIONS</b> I understand that my decision to withdraw my contributions means that I will terminate my MCERA membership, thereby forfeiting all rights to any future MCERA retirement benefits. <b>Please complete and return the enclosed Form W-9 if electing a withdrawal of contributions.</b>  <input type="checkbox"/> <b>Direct Payment to You</b> I elect to terminate my MCERA membership and receive a refund of my total accumulated contributions and interest, if applicable. <i>When paying refunds, MCERA is required by law to withhold federal tax from taxable contributions and interest, if applicable. State law requires taxes to be withheld unless you elect taxes not be withheld. Federal tax withholding is 20% of taxable amount. State tax is 10% of the federal tax withholding, i.e. 2% of the total taxable distribution. If you do not want to have state taxes withheld from your refund, check the box at the bottom of Section 2C of this form.</i>  <input type="checkbox"/> <b>Direct Rollover</b> I elect to terminate my MCERA membership and rollover my eligible accumulated contributions and interest, if applicable, to the institution or plan designated below. <i>Any post-tax contributions paid into MCERA will be paid directly to you.</i>  <input type="checkbox"/> <b>Part Direct Payment to You and Part Direct Rollover</b> I elect to terminate my MCERA membership and receive a refund of \$_____ and rollover the balance of my eligible contributions to the institution or plan designated below.  <input type="checkbox"/> <b>Attached are payment instructions provided by the financial institution named below (REQUIRED).</b> <b>Important note:</b> Many financial institutions request written "incoming asset notification" to accept a rollover check, and may have a form you will be required to submit to them, or to MCERA to accompany the rollover check.		
	<table><tr><td>NAME OF INSTITUTION OR EMPLOYER'S QUALIFIED PLAN</td><td>IRA OR PLAN NUMBER &amp; EMPLOYER'S EIN NUMBER</td></tr></table>	NAME OF INSTITUTION OR EMPLOYER'S QUALIFIED PLAN	IRA OR PLAN NUMBER & EMPLOYER'S EIN NUMBER
	NAME OF INSTITUTION OR EMPLOYER'S QUALIFIED PLAN	IRA OR PLAN NUMBER & EMPLOYER'S EIN NUMBER	
	<b>STATE &amp; FEDERAL TAX NOTICE</b> When paying refunds, MCERA is required by law to withhold federal tax from taxable contributions and interest, if applicable. Federal tax withholding is 20% of taxable amount. State tax is 10% of the federal tax withholding, i.e. 2% of total taxable distribution. <u>Federal tax withholding is mandatory.</u> State law requires taxes to be withheld unless you elect taxes not be withheld. If you do not want to have state taxes withheld from your refund, please indicate so by checking the box below:  <input type="checkbox"/> <b>DO NOT</b> withhold state tax from my refund.		

**SECTION 3: SPOUSAL RELEASE**

One of the following two sections must be completed if you have elected a withdrawal of contributions.

<b>3A</b>	<b>SIGNATURE OF MEMBER SPOUSE/REGISTERED DOMESTIC PARTNER</b> I am the spouse/registered domestic partner of the member who is submitting this <i>Account Distribution Election</i> form. By signing below, I hereby acknowledge that I am informed about this form and its election. Name of spouse/registered domestic partner (please print): _____	
	SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER	DATE
<b>3B</b>	<b>DECLARATION OF REASON FOR ABSENCE OF SPOUSE'S/REGISTERED DOMESTIC PARTNER'S SIGNATURE</b> Pursuant to Government Code Section 31760.3 the member's current spouse/registered domestic partner must be made aware of the selection of benefits or change in beneficiary made by the member. The spouse/registered domestic partner of an MCERA member must acknowledge the submission of a request for a refund of contributions; election of retirement optional settlement; and designation of beneficiary for pre-retirement death benefits. If a spouse's/registered domestic partner's signature does not appear, the following information must be completed by the member and submitted with the application or form. I declare under penalty of perjury under the laws of the State of California that (check one):	
	<input type="checkbox"/> I am not married nor am I in a registered domestic partnership. <input type="checkbox"/> My current spouse/registered domestic partner has no identifiable community property interest in any MCERA benefits earned through my employment. <input type="checkbox"/> I do not know, and have taken all reasonable steps to determine, the whereabouts of my current spouse/registered domestic partner. <input type="checkbox"/> My current spouse/registered domestic partner has been advised of my election and has refused to sign the written acknowledgement. <input type="checkbox"/> My current spouse/registered domestic partner is incapable of executing the acknowledgement because of incapacitating mental or physical condition. <input type="checkbox"/> My current spouse/registered domestic partner and I have executed a marriage settlement agreement pursuant to Part 5 (commencing with Section 1500) of Division 4 of the Family Code, which makes the community property law inapplicable to our marriage.	

**SECTION 4: ACKNOWLEDGEMENTS & SIGNATURE**

I have read the Terminating Employment Handbook, which includes the Special Notice Regarding Plan Payments and Federal Income Tax. I understand completely the effect of withdrawing my contributions from my MCERA account. I am aware that by withdrawing my contributions I will not be eligible for any future retirement benefits from MCERA. I have read and fully understand the distribution options available to me and the income tax consequences of my distribution elections.

Please process my MCERA account as requested in Section 2, above. **I understand that once my election has been processed by MCERA it is irrevocable.**

I declare under penalty of perjury that the foregoing statements are true and correct.

MEMBER SIGNATURE	DATE
------------------	------

**Your original signature is required. MCERA cannot accept forms submitted electronically or by fax.**

MCERA  
 Please submit your signed form to: One McInnis Parkway, Suite 100  
 San Rafael, CA 94903-2764

FOR MCERA USE ONLY	
MKEY:	EMPLOYER:

## Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional) Marin County Employees' Retirement Association One McInnis Parkway, Suite 100 San Rafael, CA 94903-2764
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number								
				-				
or								
Employer identification number								
				-				

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.