



Roth IRA

529 PLAN-TO-ROTH IRA DIRECT ROLLOVER REQUEST

1 IRA's Trustee or Custodian

Current Custodian /
Financial Institution

+ ATTACH a copy of your recent account statement from your present Custodian.

Constellation Trust Company

NAME OF FINANCIAL INSTITUTION (Trustee, Custodian or Employer)

Post Office Box 46407

ADDRESS

ACCOUNT NUMBER

Cincinnati

CITY,

PHONE NUMBER

OH 45246-0707

STATE ZIP

2 Roth IRA Owner Information

IRA Owner Information

i FOR ASSISTANCE with this form, call Shareholder Services at (800) 662-0201, or the Timothy Plan at (800) 846-7526.

☐ ESTABLISHED AFTER DEATH. Check to indicate the IRA is established after the death of the individual named on the right, with either a direct rollover or transfer. If checked, complete "Beneficiary IRA Owner Information" below.

NAME (First, Initial, Last)

GENDER: ☐ Male ☐ Female

DATE OF BIRTH

TAXPAYER ID NUMBER OR SSN

RESIDENCE ADDRESS

CITY

STATE

ZIP

U.S. CITIZENSHIP STATUS:

☐ CITIZEN☐ RESIDENT ALIEN☐ NONRESIDENT ALIEN

DAYTIME PHONE NUMBER

EMAIL (optional)

ROTH IRA ACCOUNT/PLAN NUMBER

3 Distributing 529 Plan Information

Plan Information

PLAN NAME

PLAN ACCOUNT NUMBER

PLAN PHONE

ADDRESS

CITY,

STATE

ZIP

Account Holder
Information

NAME (First, Initial, Last)

GENDER: ☐ Male ☐ Female

TAXPAYER ID NUMBER OR SSN

DAYTIME PHONE NUMBER

EMAIL

Designated Beneficiary
(Student) Information

NAME (First, Initial, Last)

GENDER: ☐ Male ☐ Female

TAXPAYER ID NUMBER OR SSN

DAYTIME PHONE NUMBER

EMAIL

DATE OF BIRTH

4 Direct Rollover Request

Check the box below to request a direct rollover of 529 plan assets to a Roth IRA

☐ I request that the provider of the 529 plan identified above in Part II directly roll over 529 savings to the receiving Roth IRA identified above in Part I in accordance with the instructions below.

I understand that to request this direct rollover, I must meet the eligibility requirements in the Internal Revenue Code, Treasury Regulations, and other applicable guidance, including the following:

- The 529 plan of the designated beneficiary must have been maintained for at least 15 years as of the date of such distribution.

- 529 plan contributions made within the prior five-year period ending on the date of the distribution (and earnings attributable to those contributions) cannot be included in the amount requested to be rolled over.

- The amount requested for rollover must not exceed the eligible amount. For tax year 2024, the maximum eligible amount is equal to \$7,000 (or \$8,000, if age 50 or older before the end of the tax year) not to exceed the Roth IRA owner's compensation (i.e., earned income) for the tax year. This amount, however, must be reduced for any other contributions made by the Roth IRA owner for the tax year to any Roth or Traditional IRAs. In addition, if the Roth IRA

owner is married and filing a joint federal income tax return, the total amount that the Roth IRA owner and the spouse may roll over from 529 plans and contribute to Traditional and Roth IRAs in aggregate must not exceed the combined compensation of both spouses for that same tax year.

- The maximum lifetime limit that may be rolled over to your Roth IRAs from a 529 plan, in aggregate, must not exceed \$35,000 (subject to adjustments authorized by the federal government).
- The 529 plan assets must be paid directly to a Roth IRA maintained for the benefit of the Designated Beneficiary.



Roth IRA

529 PLAN-TO-ROTH IRA DIRECT ROLLOVER REQUEST



Contribution Designation Year

WARNING: Complete this section only if the 529 plan savings will be deposited to the Roth IRA between January 1 and the taxpayer's due date (excluding extensions) for filing their federal income return (i.e., typically April 15th).

I designate the Roth IRA contribution for the:

☐ Current Year

☐ Prior Year

Note: If you do not affirmatively designate the direct rollover of the 529 savings as a prior-year Roth IRA contribution, the contribution will be reported to the IRS as a current-year Roth IRA contribution.



Amount of Withdrawal

Withdrawal Instructions

SELECT ONE:

☐ Entire Balance (I wish to withdraw my entire account balance.)

☐ Partial Withdrawal (I wish to make a one-time, partial withdrawal of \$_____.)



Investment Information

Investment Withdrawal

PLEASE INDICATE THE INVESTMENT(S) FROM WHICH THE ASSETS ARE TO BE WITHDRAWN.

☐ ADDENDUM ATTACHED. Addendum is attached for additional investments. (If you need additional space to list investments, attach a separate sheet that includes all the information requested above. Sign and date the sheet.)

☐ I wish to withdraw the requested amount on a pro rata basis across all investments.

☐ I wish to withdraw the requested amount from my investments as indicated in the chart below. (Indicate the investments from which the withdrawal should be taken. Percentages must be in whole numbers (e.g., 33%, not 33 1/3%).)

INVESTMENT DESCRIPTION

AMOUNT OF WITHDRAWAL

DATE

1.

\$

%

2.

\$

%

3.

\$

%

TOTAL:

\$

%



Investment Information

Delivery Instructions

FOR SUCCESSOR AND CURRENT CUSTODIAN ONLY.

DELIVERY INSTRUCTIONS

☐ By Wire. For wire instructions call (800) 662-0201.

☐ By Check. Make check payable as follows:

Constellation Trust Company

NAME OF RECEIVING ROTH IRA CUSTODIAN/TRUSTEE

as the ☐ Trustee ☐ Custodian FBO

Roth IRA.

NAME OF ROTH IRA OWNER



Acknowledgment

Your Signature

WARNING: This application will not be processed unless signed below by the Roth IRA Owner (or Beneficiary Roth IRA Owner).

SIGNATURE GUARANTEE: Your current trustee/custodian may require a guaranteed signature. Contact them for signature requirements.

By signing this 529 Plan-to-Roth IRA Direct Rollover Request, I certify that the information I have provided is accurate. I understand that I am responsible for ensuring that I am eligible to authorize this rollover, and I assume all responsibility for any consequences that arise from my actions. I have been advised to seek competent legal and tax advice and have not been given any such advice from the Trustee/Custodian. I elect to irrevocably designate this deposit as a rollover contribution. I indemnify and hold the Trustee/Custodian harmless from any consequences related to executing my directions. I authorize the sponsor of the 529 plan to directly roll over the plan assets as indicated above.

SIGNATURE OF 529 PLAN ACCOUNT OWNER

DATE

SIGNATURE OF ROTH IRA OWNER

DATE

By signing below, the Roth IRA Trustee/Custodian agrees to accept this direct rollover as instructed above.

SIGNATURE OF IRA TRUSTEE/CUSTODIAN REPRESENTATIVE

DATE



Mailing Instructions

Return Completed Form

USE YOUR PREFERRED MAILING METHOD.

REGULAR DELIVERY:

Timothy Plan
c/o Ultimus Fund Solutions, LLC
PO Box 46707, Cincinnati, OH 45246-0707

OVERNIGHT DELIVERY:

Timothy Plan
c/o Ultimus Fund Solutions, LLC
225 Pictoria Dr, Ste 450, Cincinnati, OH 45246

Phone | (800) 662-0201
Local | (402) 493-4603
Fax | (402) 963-9094