QUALIFIED HSA FUNDING DISTRIBUTION REQUEST

This form is to be used to move money from your Traditional or Roth IRA directly to your HSA.

| IRA HOLDER'S NAME AND ADDRESS (Distributing IRA) | | | | CURRENT IRA TRUSTEE'S OR CUSTODIAN'S NAME AND ADDRESS | | | | | | |
|--|---------------|---|-----|--|----|-------------|--|---------|---------|--|
| | | | | | | | | | | |
| Social Security Number | Date of Birth | ate of Birth Home Phone | | IRA Account Identification (Distributing IRA) | | | e of IRA Duting IRA) Trustee's or Custodian Phone Number | | | |
| | | | | | | | aditional IRA oth IRA | | | |
| DISTRIBUTION INSTRUCTIONS | | | | | | | | | | |
| I direct the IRA Trustee or Custodian to make my qualified HSA funding distribution directly to my HSA as follows. | | | | | | | | | | |
| Distribution Amount | | | | | | | | | | |
| Entire Account Specify Amount \$ | | | | | | | | | | |
| Please make a check payable as follows: as Trustee Custodian of the HSA. | | | | | | | | | | |
| as Trustee Custodian of the Kame of HSA Account Owner) | | | | | | | | | _ 115A. | |
| This distribution i will will not close the IRA. | | | | | | | | | | |
| QUALIFIED HSA FUNDING DISTRIBUTION REQUIREMENTS | | | | | | | | | | |
| To be a qualified HSA funding distribution, all questions must be answered YES. | | | | | | | | | | |
| 1. ELIGIBILITY Are you eligible to contribute to an HSA? YES NO | | | | | | | | | | |
| 2. LIMIT ON QUALIFIED HSA FUNDING DISTRIBUTIONS Is this the only HSA funding distribution that you have completed? | | | | | | | | | | |
| 3. PERMISSIBLE IRAS Is the HSA funding distribution from an IRA other than an ongoing SEP or SIMPLE IRA? | | | | | | | | | | |
| 4. MAXIMUM QUALIFIED HSA FUNDING DISTRIBUTIONS | | | | | | | | | 5 🗌 NO | |
| ASSET HANDLING INSTRUCTIONS | | | | | | | | | | |
| | Quantity | or Amount Quantity or Amount Liquidate Liquidate Distribute | | | | | | | | |
| Description | | in | IRA | to be Distribut | ed | Immediately | at Maturity | in Kind | | |
| 1. | | | | | | <u> </u> | | | | |
| 2. | | | | | | | | | | |
| 3. | | | | | | | | | | |
| 4. | | | | | | | | | | |
| SIGNATURE | | | | ACCEPTING HSA TRUSTEE OR CUSTODIAN | | | | | | |
| I authorize the qualified HSA funding distribution in the manner described above and certify that all of the information provided by me is correct and may be relied upon by the Trustee or Custodian. I understand that I am responsible for determining that this qualified HSA funding distribution qualifies under the rules and conditions applicable to such transactions and agree to abide by those rules and conditions. I assume responsibility for any tax consequences or penalties that may apply to the movement of these assets and I agree that the Trustee or Custodian shall in no way be held responsible. | | | | The HSA designated by the above-named individual is a valid HSA. The undersigned hereby agrees to serve as the Trustee or Custodian for the HSA of the above-named individual and, in that capacity, agrees to accept the assets being distributed as a qualified HSA funding distribution into the HSA for the individual listed above. Account Identification of Accepting HSA | | | | | | |

(HSA Account Owner)

(Notary Public/Signature Guarantee)

(Authorized Signature of New Trustee or Custodian)

(Date)

(Date)

(Date)

Rules And Conditions Applicable To Qualified HSA Funding Distributions

GENERAL INFORMATION

A qualified HSA funding distribution is a way to move money from your IRA into your HSA and avoid taxation and penalties on the IRA distribution.
 The Internal Revenue Code (IRC) limits the amount of the HSA funding distribution, the number of HSA funding distributions you may perform, and the eligibility for an HSA funding distribution. By properly completing this form, you are certifying to the Trustee or Custodian that you have satisfied the rules and conditions applicable to a qualified HSA funding distribution.

QUALIFIED 1. ELIGIBILITY

HSA FUNDING DISTRIBUTION REQUIREMENTS

To make a qualified HSA funding distribution to your HSA you must be eligible to contribute to an HSA. This means that you must be covered under a high deductible health plan (HDHP), not covered by another health plan that is not an HDHP, not enrolled in Medicare, and not eligible to be claimed as a dependent on another person's tax return.

2. LIMIT ON QUALIFIED HSA FUNDING DISTRIBUTIONS

You are entitled to perform only one qualified HSA funding distribution per your lifetime. An exception to this rule is made for an individual switching HDHP coverage from single coverage to family coverage in the same year as the HSA funding distribution. A second HSA funding distribution may be performed in the same year as the coverage change to increase the contribution up to the family coverage amount for the current year. You are not allowed a second HSA funding distribution for a change from family coverage to single coverage.

3. PERMISSIBLE TYPES OF IRAS

A qualified HSA funding distribution may be made from any IRA other than an ongoing simplified employee pension (SEP) IRAs or savings incentive match plan for employees of small employers (SIMPLE) IRAs. For SEP and SIMPLE IRAs to be considered ongoing, an employer has to make a contribution to the IRA for the plan year ending with or within the tax year in which the qualified HSA funding distribution occurred.

4. MAXIMUM QUALIFIED HSA FUNDING DISTRIBUTION

The maximum qualified HSA funding distribution that may be made from your IRA to your HSA is limited to the applicable federal HSA contribution limit for the current year. The qualified HSA funding distribution is aggregated with all of your HSA contributions for the year when calculating the maximum contribution.

TESTING For the HSA funding distribution to be qualified, you must be HSA-eligible at the time of distribution and remain HSA-eligible (with exceptions for death and disability) by retaining HDHP coverage during a 12-month testing period. The 12-month period begins with the month the qualified HSA funding distribution is contributed and ends on the last day of the twelfth month following that month. If you fail to maintain eligibility during this testing period, you must include the qualified HSA funding distribution in your taxable income, including a 10 percent penalty unless the failure is due to death or disability.

REPORTING A qualified HSA funding distribution is reported on IRS Form 1099-R as a regular distribution in the year the distribution occurred, and a subsequent contribution to your HSA for the year in which it was received.