

Spouse Refund/Benefit Request

Fairfax County Employees' Retirement System
and Uniformed Retirement System
10680 Main Street, Suite 280, Fairfax, VA 22030
703-279-8200 * TTY: 711 * 1-800-333-1633

Original Document must be received by
the Retirement Systems office
copies or faxes are NOT acceptable

INSTRUCTIONS: This form should be completed by the spouse of a deceased member who is eligible to receive either a monthly benefit or a refund of the spouse's accumulated contributions and interest.

• You are eligible for a monthly benefit if: your spouse had at least five years creditable service and you are the member's designated sole primary beneficiary. This monthly benefit is payable for life. If you are eligible and wish to receive a monthly benefit, please complete Election of Monthly Benefit section below and sign the form on the bottom of this page. This form, a copy of your spouse's death certificate and your marriage license must be returned to the address above within 90 days of your spouse's death. A retirement counselor will then contact you regarding your benefit.

• You are eligible to receive a lump-sum refund or rollover of your spouse's accumulated contributions and interest if: you have been designated as one of your spouse's beneficiaries (or as the only beneficiary) or if you (as a spouse or former spouse) have been designated as an alternative payee by a qualified domestic relations order.

▪ **Lump-sum Refund -** You may receive your refund in a check or by direct deposit payable to you. Once we receive this completed form, the check will be mailed to the address indicated by you below or direct deposited into the account indicated on the direct deposit form. Taxable portions of your refund that are sent directly to you will be subject to mandatory federal tax withholding at the rate of 20%. Portions of your refund that have already been taxed are not subject to withholding. If you live in the state of Virginia, a Virginia state tax will be withheld unless you indicate otherwise on the back of this form. You must sign the signature line under Part B on the reverse AND have it notarized to request a refund.

▪ **Rollover:** You may have all or part of your refund transferred directly into a Traditional Individual Retirement Account (IRA) or to an Employer's Plan that will accept the funds. Note: funds cannot be transferred to a ROTH IRA. Please provide all the information requested on the reverse side of this form so your refund can be deposited into the proper account(s). In addition, if we will be sending all or part of your refund to your Traditional IRA or Employer's Plan, you must have the receiving institution or plan complete and sign the shaded portion of the form. You must sign the signature line under Part B on the reverse AND have it notarized to request a rollover.

GENERAL INFORMATION

Your Name _____ Date of Birth _____
Address _____ Social Security # _____
City, State, Zip _____ Phone No. () _____
Your Spouse's Name _____ Date of Death _____
Spouse's Former Agency _____ Spouse's Social Security # _____
Beneficiary to receive any remaining member contributions (if any) in the event of your death: _____

ELECTION OF MONTHLY BENEFIT

Please send me a monthly benefit equal to 50% of the benefit that would have been payable to my spouse had he or she retired on the day he or she died.

Signature _____ Date _____

(Please sign here for a monthly benefit and return with a copy of the death certificate and marriage license.)

ELECTION OF REFUND

You must sign this form and indicate how much or what percentage of your refund should be sent to you and how much or what percentage should go directly into your Traditional IRA or to an Employer's Plan. You must also tell us if you are not subject to Virginia state tax withholding.

- I would like to receive a check or direct deposit for _____ of my taxable refund.
(Please indicate the \$ amount or % of the taxable portion of your contributions that you would like refunded.)
- I would like to roll over _____ of my spouse's taxable contributions.
(Please indicate the \$ amount or % of the taxable portion of your contributions that you would like rolled over.)

[The amount or percentage you indicated above is subject to a mandatory 20% federal tax withholding (see the attached "Special Tax Notice Regarding Refunds"). In addition, it is subject to Virginia state tax withholding at the rate of 4% unless you indicate below that you are not subject to paying those taxes because: (1) you are not a resident of Virginia; (2) you incurred no income tax liability for last year and do not expect to incur a liability for this year; or

(3) you expect your Virginia adjusted gross income to be less than \$5,000 if single; \$8,000 if married filing a joint return; or \$4,000 if married filing a separate return.]

I certify that **I am not subject to Virginia tax withholding** for one of the reasons listed above. Please initial here. _____

Regardless of which option you selected above, all taxed contributions (contributions made before July 1, 1985 and buybacks or buy-ins of prior service) will be refunded to you by check or direct deposit.

For a rollover by direct transfer of funds, the shaded box below MUST be completed and signed by a designated official. The shaded box does not need to be completed if you are requesting a refund be paid to you.

Eligibility for further benefits from the System ceases upon receipt of a refund and/or a rollover of your contributions and interest.

Signature _____ Date _____
(Your signature above authorizes a REFUND, or if the box below is completed, a DIRECT TRANSFER, of your entire member contribution balance and interest.)

TO BE COMPLETED BY NOTARY PUBLIC

State of _____ City/County of _____

On this _____ day of _____, _____, the person whose name is signed above, personally appeared before me and acknowledged the foregoing signature to be his or hers, and having been duly sworn by me, made oath that the statements made in the said instrument are true.

My commission expires _____
Date (Notary Public) Signature

Notary Registration Number _____ Notary Seal Required Above

FINANCIAL INSTITUTION OR EMPLOYER'S PLAN* CERTIFICATION

Please have an official of the Financial Institution or Employer's Plan which will be receiving a direct rollover of all or a portion of your refund complete and sign the section below. Please note that only one such rollover will be permitted. All requested information must be supplied before any funds are transferred. I certify that the account below is not a ROTH IRA and is eligible to receive the direct rollover of the taxable portion of this distribution.

_____ <i>Signature</i>	_____ <i>Printed Name and Title of Official</i>	_____ <i>Date</i>	
_____ <i>Account Number</i>	_____ <i>Name of Financial Institution/Fund</i>	_____ <i>Phone Number of Financial Institution</i>	
_____ <i>Address of Financial Institution</i>	_____ <i>City</i>	_____ <i>State</i>	_____ <i>Zip</i>

* Only spouses and former spouses whose interest in the Plan results from a qualified domestic relations order from a court, usually in connection with a divorce or legal separation, may have a direct rollover into an employer's plan. All spouses and former spouses may receive a direct rollover to an IRA.