



## IRA WITHHOLDING NOTICE AND ELECTION

The IRA Withholding Notice and Election provides the required tax withholding notice and election to recipients (IRA Owners, Inherited IRA Owners and beneficiaries) of Traditional, SEP and Roth IRA distributions. Use this form to document any changes in withholding elections.

Send completed form to:

**Regular Mail Delivery**

FPA Funds  
PO Box 2175  
Milwaukee WI 53201-2175

**Overnight Delivery**

FPA Funds  
C/O UMB Fund Services, Inc  
235 W. Galena Street  
Milwaukee WI 53212

**PART I: DISTRIBUTION RECIPIENT INFORMATION**

Name

Taxpayer ID Number

Date of Birth

Fund Name (If the election is for the entire IRA and not fund specific, leave blank or write "all".)

Account Number

**PART II: WITHHOLDING NOTICE AND ELECTION (FORM W-4P/OMB No. 1545-0074) DEPT. OF TREASURY, INTERNAL REVENUE SERVICE**

**NOTICE:** The distributions you receive from your IRA are subject to Federal income tax withholding unless you waive withholding. You may waive withholding on your IRA distribution by returning a signed and dated IRS Form W-4P, *Withholding Certificate for Pension or Annuity Payments*, or substitute Form W-4P to the Custodian. Withholding will apply to the total amount of the distribution, whether taxable or not. If you waive withholding on your IRA distribution, or if you do not have enough Federal income tax withheld from your IRA distribution, you may be responsible for payment of estimated tax. You may incur penalties under the estimated tax rules if your withholding and estimated tax payments are not sufficient. You are responsible for determining and paying all Federal, and if applicable, state and local taxes on distributions from all IRAs you own. If you do not waive withholding or elect an alternative withholding amount, ten percent will be withheld from your nonperiodic IRA distribution. Your election is valid until you revoke it. You may change your withholding election by completing another Form W-4P or substitute. If you are a non-resident alien you may not use Form W-4P to withhold income tax or to waive withholding.

**Election:** Unless a previous withholding election is in place, you indicate a different withholding amount below, or you waive withholding by indicating your election below, ten percent will be withheld from your IRA distribution. Check this box if you wish to add the below

- I do not want federal income tax withheld from my distribution from this account.  
 I want federal income tax of 10% withheld from my distribution from this account.  
 I want federal income tax of \_\_\_\_\_% (greater than 10%) withheld from my distribution from this account.

**State Tax Withholding Election**

Unless you waive state taxes below, state taxes will also be withheld if, at the time of your distribution, your address is within one of the mandatory withholding states.

I do not want state income tax withheld from my distribution from this account.

Please refer to the list of mandatory state withholding rates included on the Tax Withholding Information Addendum. To obtain a copy of the addendum please visit the Fund's website or contact a Shareholder Services representative at the number below. You may change your state withholding election on your IRA distribution by submitting the change in writing to the Custodian. Please contact a tax professional regarding the possible tax implications prior to making a redemption request.

**PART III: ACKNOWLEDGEMENT**

By signing this IRA Withholding Notice and Election, I authorize the Custodian to withhold taxes from my IRA distributions as instructed above. I understand that I am responsible for paying all taxes on my IRA distributions and that I may be subject to penalties under the estimated tax rules if my withholding and estimated tax payments are insufficient. I will indemnify and hold the Custodian harmless from any consequences related to executing my directions, including payments made in error. I have been advised to consult with a competent tax advisor and have not received any tax advice from the Custodian.

Signature of IRA Owner (or other authorized person):

X \_\_\_\_\_ Date: \_\_\_\_\_