

# IRA/IRRA®/ROTH IRA/SEP/SRA

## Divorce Transfer Instruction Form



**Merrill Lynch**  
Bank of America Corporation

Use this form to transfer all or a portion of the account to a former spouse's individual retirement account.

### Eligible accounts:

- Individual Retirement Account (IRA)
- Individual Retirement Rollover Account (IRRA)
- Roth IRA
- Simplified Employee Pension (SEP) plan
- SIMPLE Retirement Account (SRA)

A copy of the divorce instrument along with a Divorce Transfer Instruction Form must be sent:

- To your Merrill Lynch Financial Advisor
- or
- For Merrill Edge Accounts:
    - Fax to: 1.917.778.0796
    - Or, you can mail to the following address:  
Merrill Edge®  
P.O. Box 29002  
Hot Springs, AR 71903-9002

## PART 1: Losing Account Owner Information

\_\_\_\_\_  
Your Name (Please Print)

\_\_\_\_\_-\_\_\_\_\_  
Merrill Lynch Retirement Account Number

Date of Birth (MM/DD/YYYY) \_\_\_\_/\_\_\_\_/\_\_\_\_

Phone Number: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

## PART 2: Gaining Account Owner Information

\_\_\_\_\_  
Name of Gaining Account Owner (Please Print)

\_\_\_\_\_-\_\_\_\_\_  
Merrill Lynch Retirement Account Number

Date of Birth (MM/DD/YYYY) \_\_\_\_/\_\_\_\_/\_\_\_\_

OR

Phone Number: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

\_\_\_\_\_  
Other Custodian/Trustee Account Number\*

\* The gaining account must be an individual retirement account at Merrill Lynch or with another IRA Custodian/Trustee.  
If transfer is to another Custodian/Trustee and is in the form of cash, securities or both, appropriate transfer instructions from the gaining firm must accompany this form.

## PART 3: Transfer Instructions

(Check one of the following that applies)

- (a) Part of my account
- Cash only \$ \_\_\_\_\_
  - Securities in-kind only (*describe at right*)
  - Cash \$ \_\_\_\_\_ AND securities in-kind (*describe securities at right*)
- (b) My entire account\*

\* Please note that the losing account will be closed and a fee may be assessed also. All fractional shares will be liquidated and transferred as cash.

**Description of Securities:** Use descriptions as they appear on your account statement. If you selected more securities than the space provides, attach a supplemental list signed by both parties indicating the quantity of shares and detailing the securities to be transferred in-kind. Percentages and fractions will not be accepted in lieu of quantity. Fractional shares cannot be moved in-kind.

Quantity	Security Name or Symbol
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

## PART 4: Signature

I have read the acknowledgement that appears below and have reviewed this form in its entirety. I hereby certify that all information as it appears is correct and authorize Merrill Lynch to comply with the transfer instructions given on this form.

\_\_\_\_\_  
Losing Account Owner Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Gaining Account Owner Signature

\_\_\_\_\_  
Date

## ACKNOWLEDGEMENT

The parties to this transfer instruction acknowledge that they have directed Merrill Lynch, Pierce, Fenner & Smith Incorporated (“Merrill Lynch”), as Custodian of the losing account owner’s IRA, to transfer the cash and/or securities listed in Part 3 to the gaining account owner’s IRA listed in Part 2. The parties also acknowledge that they have consulted with independent tax or legal counsel regarding the transfer, that the document (or portions thereof) that has been presented to Merrill Lynch as evidence of a divorce or legal separation is a “divorce or separation instrument” within the meaning of Section 71(b)(2)(A) of the Internal Revenue Code (IRC), and that any directions given on this form are consistent with the entire divorce instrument, even if only a portion of the divorce or separation instrument has been provided.

The parties to this transfer instruction acknowledge that failure to comply with the requirements of IRC Section 408(d)(6) may result in reportable income for the year in which the transfer occurs and potential tax liabilities as a result of such failure. The parties acknowledge that Merrill Lynch is entitled to rely upon these transfer instructions to effect the transfer and that Merrill Lynch shall not be responsible for any damages incurred by the parties as a result, direct or indirect, of the transfer.



**Merrill Lynch**

Bank of America Corporation

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**Investment products:**

<b>Are Not FDIC Insured</b>	<b>Are Not Bank Guaranteed</b>	<b>May Lose Value</b>
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