



**1. Accounts to be Transferred (please print)**

Is this transfer going into a new or existing contract?  New Contract  Existing Contract

**1a. Account Information "as titled at the surrendering company"**

**Owner's Information (required):**

Full Name: \_\_\_\_\_ SSN: \_\_\_\_\_

**Joint Owner's Information (if applicable):**

Full Name: \_\_\_\_\_ SSN: \_\_\_\_\_

**Annuitant's Information (required):**

Full Name: \_\_\_\_\_ SSN: \_\_\_\_\_

**Joint Annuitant's Information (if applicable):**

Full Name: \_\_\_\_\_ SSN: \_\_\_\_\_

**1b. Beneficial Owner Information (Do not complete if contract is a spousal re-registration.)**

Beneficial/Inherited/Stretch Account (Provide copy of Death Certificate or complete information below)

Deceased Name \_\_\_\_\_  
 Deceased SSN \_\_\_\_\_ Deceased DOB \_\_\_\_\_ Deceased DOD \_\_\_\_\_

Non-Spouse Beneficial Ownership OR  Surviving Spouse electing Beneficial Ownership

Has the distribution claim option started at prior carrier?  Yes (If Yes, complete next two lines)  No

Withdrawal total this year prior to transfer: \$ \_\_\_\_\_  
 Prior year end balance \$ \_\_\_\_\_

If Yes, please provide the claim option selected?  5-Year Rule  Life Expectancy of Original Beneficial Owner

If claim option has not begun distribution, please mark which claim option will be elected with the Nationwide contract:

5-Year Rule  Life Expectancy of Original Beneficial Owner

Type of Contract Transferring? Qualified: \_\_\_\_\_ Non-Qualified: \_\_\_\_\_

**1c. Surrendering Company Information (Use a separate form for each surrendering company or plan type.)**

**NOTE:** Providing a Post Office Box (PO Box) or leaving this section blank will delay processing.

Surrendering Company Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

**2. Non-Qualified Annuity of Life Policy Authorization for 1035 Tax-Free Exchange**

- Please confirm the availability of these options with the surrendering company.
- To ensure timely processing, please include an account statement.
- Accurate account numbers and estimated transfer amounts are crucial to the timely transfer of assets to Nationwide.

1. Account Number: \_\_\_\_\_

I wish to liquidate and transfer (select one):

- Full Exchange**, estimated amount of: \$ \_\_\_\_\_
- Partial Exchange**, in the amount of: \$ \_\_\_\_\_ OR \_\_\_\_\_%
- 100% of the available Penalty-Free Amount** (This amount is subject to change based on the product provisions.)

2. Account Number: \_\_\_\_\_

I wish to liquidate and transfer (select one):

- Full Exchange**, estimated amount of: \$ \_\_\_\_\_
- Partial Exchange**, in the amount of: \$ \_\_\_\_\_ OR \_\_\_\_\_%
- 100% of the available Penalty-Free Amount** (This amount is subject to change based on the product provisions.)

## 2. Non-Qualified Annuity of Life Policy Authorization for 1035 Tax-Free Exchange (continued)

### Important Information:

- For the purpose of this form, the receiving company, Nationwide Life Insurance Company and Nationwide Life and Annuity Insurance Company, will be referred to as ("The Company").
- Partial Exchange is applicable to Annuity Contracts Only.
- If your contract is issued as part of a partial 1035 exchange that is completed on or after October 24, 2011, and a distribution or surrender was made from either contract within 180 days after the exchange, the IRS may treat the distribution or surrender either as (a) a distribution from the proceeds transferred in the partial 1035 exchange, which would be taxable to the extent that there was income in the original contract as it was constituted immediately prior to the partial 1035 exchange; or (b) a distribution from the contract as it was constituted at the time of the distribution or surrender.  
Depending on your specific circumstances, the taxable amounts determined under (a) and (b) could be different. The 180 day rule does not apply to an annuitization of either contract for a period of 10 or more years or during one or more lives. In addition to any income taxation, the distribution is also subject to the 10% early distribution penalty unless the distribution meets certain defined exceptions.
- Because the IRS has not issued guidance as to what factors or circumstances will determine the ultimate tax treatment of a distribution or surrender from either contract within 180 days after the exchange, Nationwide will tax report the distribution as a distribution from the actual contract from which it originated. Please consult your prospectus for more information and discuss any tax consequences concerning any contemplated transactions with a professional tax advisor.

## 3. Tax-Qualified Retirement Accounts Request for Direct Rollover/Transfer

- Please confirm the availability of these options with the receiving company.
- To ensure timely processing, please include an account statement.
- Accurate account numbers and estimated transfer amounts are crucial to the timely transfer of assets to Nationwide.

1. Account Number: \_\_\_\_\_  I have a loan to transfer<sup>1</sup>

**Transfer from:**  Traditional IRA     Traditional IRA Mutual Fund     Beneficially Owned IRA  
 Roth IRA<sup>2</sup>     Roth IRA Mutual Fund<sup>2</sup>     SEP IRA  
 Simple IRA     401(a)     401(k)     403(b)     457(b)  
 Pension Plan     Other: \_\_\_\_\_

I wish to liquidate and transfer (select one):

- Full Transfer**, estimated amount of: \$ \_\_\_\_\_
- Partial Transfer**, in the amount of: \$ \_\_\_\_\_ OR \_\_\_\_\_%
- 100% of the available Penalty-Free Amount** (This amount is subject to change based on the product provisions.)

2. Account Number: \_\_\_\_\_  I have a loan to transfer<sup>1</sup>

**Transfer from:**  Traditional IRA     Traditional IRA Mutual Fund     Beneficially Owned IRA  
 Roth IRA<sup>2</sup>     Roth IRA Mutual Fund<sup>2</sup>     SEP IRA  
 Simple IRA     401(a)     401(k)     403(b)     457(b)  
 Pension Plan     Other: \_\_\_\_\_

I wish to liquidate and transfer (select one):

- Full Transfer**, estimated amount of: \$ \_\_\_\_\_
- Partial Transfer**, in the amount of: \$ \_\_\_\_\_ OR \_\_\_\_\_%
- 100% of the available Penalty-Free Amount** (This amount is subject to change based on the product provisions.)

<sup>1</sup>Loans are only permitted for 403(b), 401(k), product permitting.

<sup>2</sup>Roth IRA Funds can be transferred only to another Roth IRA. After-tax contributions in an IRA are not eligible for direct rollover into qualified plans.

**NOTE:** Generally, third-party transfer paperwork, including the Nationwide Transfer forms are not accepted for processing these requests. To avoid delays, please contact your current carrier to obtain their requirements. See Special Instructions section for additional information.

#### 4. For Transfer of Funds not coming from an Annuity, Qualified Plan, Tax Sheltered Annuity, or IRA

1. Account Number: \_\_\_\_\_

**Transfer from:**  Mutual Fund Shares  Certificate of Deposit (CD)  Brokerage Account

Investment Description: \_\_\_\_\_

I wish to liquidate and transfer (select one):

**Full Exchange**, estimated amount of: \$ \_\_\_\_\_

**Partial Exchange**, in the amount of: \$ \_\_\_\_\_ OR \_\_\_\_\_%

2. Account Number: \_\_\_\_\_

**Transfer from:**  Mutual Fund Shares  Certificate of Deposit (CD)  Brokerage Account

Investment Description: \_\_\_\_\_

I wish to liquidate and transfer (select one):

**Full Exchange**, estimated amount of: \$ \_\_\_\_\_

**Partial Exchange**, in the amount of: \$ \_\_\_\_\_ OR \_\_\_\_\_%

I understand The Company will apply the funds it receives from this transfer to an annuity contract issued to me. The Company is not responsible for the tax treatment of this transfer and I am responsible for all federal, state and local taxes. I also understand that the annuity contract will not begin to earn value until The Company receives these proceeds and all other necessary paperwork in good order.

#### 5. Special Instructions

By executing this form, I authorize the full or partial liquidation of my existing contract or account in accordance with the sections completed above. I hereby instruct the parties to process that liquidation.

**At Maturity Date:** \_\_\_\_\_

**Upon receipt of all good order requirements**

**Specified Date, provided all good order requirements have been met:** \_\_\_\_\_

I also understand it is my responsibility to confirm with surrendering company their processing guidelines to selecting a specific transfer date. If no maturity date is given, I understand that the liquidation will be done as soon as possible. Proceeds should be transferred to The Company immediately following liquidation.

**To avoid delays in the transfer of funds to Nationwide, please follow the directions below for 401 and 457 transfers and/or rollovers.**

Generally, third-party transfer paperwork, including the Nationwide Transfer forms are not accepted for processing these requests. To avoid delays, please contact your current carrier to obtain their requirements.

• **I have contacted the current carrier for their requirements**

Nothing is required of Nationwide. A Nationwide letter of acceptance is not needed.

• **Distribution paperwork is required**

I am forwarding Distribution paperwork to the relinquishing company for processing.

A Letter of Acceptance is not required of Nationwide.

A Letter of Acceptance is required with an authorized Nationwide signature.

I am forwarding Distribution paperwork to Nationwide for an authorized signature of acceptance. Nationwide needs to request the Distribution.

Distribution forms can be faxed to: \_\_\_\_\_

Original distribution forms are required. Please send to the relinquishing company address provided on page 1 of this form.

#### 6. Return of Annuity Contract (Does not apply to partial 1035 exchanges on annuity contracts)

Unless the surrendering company's policy or contract is attached, I affirm that the policy or contract has been destroyed or lost and that reasonable effort has been made to locate it. To the best of my knowledge, no one else has any right, title or interest in the contract, nor has it been assigned, pledged or encumbered, unless this is a life insurance policy with a loan to carry forward.

**Contract/Policy Type at Relinquishing Company:**  Individual  Group

**Select One:**  Variable Annuity  Fixed Annuity  Traditional Life  Variable Life  Bank

## 7. Where to Invest

Accounts with some Options will not accept additional payments and/or changes in allocations. Please refer to the Prospectus to verify that additional transfers can be accepted.

Deposit to existing Nationwide annuity account number: \_\_\_\_\_

Money will be applied to annuity's existing allocation unless box below is checked.

Allocate transferred money as indicated below.

Fund	%
Must be in whole percentages and total 100%	100%

## 8. Submission Instructions

When sending transfer paperwork and a transfer check to Nationwide, please make the check payable to Nationwide Financial for benefit of (FBO) the client.

**Regular Mail:**  
 Nationwide Financial  
 ATTN: Transfer Team  
 P.O. Box 182021  
 Columbus, Ohio 43218-2021

**Overnight Mail:**  
 Nationwide Financial  
 3400 Southpark Place, Suite A  
 Attention: DSPF-F4  
 Grove City, Ohio 43123-4856

## 9. Disclosure for Non-Qualified Annuities

- I fully assign and transfer all claims, options, privileges, rights, title and interest to either all of the life insurance policy, all of the annuity contract or part of the annuity contract value to Nationwide Life Insurance Company and Nationwide Life and Annuity Insurance Company (collectively "The Company"). The sole purpose of this assignment is to effect a tax-free exchange under Section 1035(a) of the Internal Revenue Code. All of the powers, elections, appointments, options and rights I have as owner of the contract, including the right to surrender, are now exercisable by The Company. Simultaneous with a full assignment, I also revoke all existing beneficiary designations under the Assigned contract. Other than the above mentioned owner, no person, firm or corporation other than myself and the insurer that issued the above numbered contract(s) has an interest in said contract(s). No proceedings in insolvency or bankruptcy have been instituted by or against me. I understand that The Company intends to surrender the contract for the cash value; or if this is a partial exchange, the portion assigned, subject to its terms and conditions, and to use the proceeds as the purchase payment for the new contract to be issued by The Company.

I authorize the surrendering company to send the proceeds directly to The Company and understand that fees and surrender charges may apply. This exchange is subject to acceptance by The Company. The Company is not liable for changes in market value that may occur before the proceeds are received by The Company in good order and allocated to the new contract. Prior to the date of receipt of the proceeds by The Company, no value will accrue or be earned on The Company contract.

- If this is a partial exchange, I understand that it is subject to Revenue Ruling 2003-76, which dictates how much of the original contract's cost basis must be allocated to the new contract. The cost basis should be allocated ratably between the two contracts based on the percentage of the value retained in the original contract and the percentage of the value transferred to the new contract. For example, if the contract value is \$100,000 and basis is \$50,000, and I assign 30% for a partial exchange, then \$15,000 (30% of \$50,000) of the basis would be applied to the new contract. I understand that the IRS has raised concerns about annuity contract owners using partial exchanges to avoid income tax, and I certify that I am not entering into this transaction for the purpose of reducing or avoiding income tax or the 10% penalty tax for early withdrawals.

- I authorize The Company to rely upon the cost basis information provided by the surrendering company, but agree that The Company will assume no responsibility for determining or verifying cost basis. If cost basis is not provided, I acknowledge that more restrictive or less beneficial tax rules may apply to the amounts transferred.

I acknowledge that The Company provides this form and participates in this transaction as an accommodation to me. The Company does not give tax or legal advice and assumes no responsibility or liability for the validity of this assignment or for the tax treatment of this exchange under IRC Section 1035(a) or other regulations.

- I agree that if The Company, in its sole discretion, determines that it is unlikely to receive timely payment of the full contract cash surrender values, The Company may reassign ownership of the policy/contract back to me.

## 10. Taxpayer ID Certification

I certify that under penalties of perjury that:

1. The Taxpayer Identification Number or Social Security Number listed on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because:
  - a. I am exempt from backup withholding, or
  - b. I have not been notified that I am subject to backup withholding as a result of a failure to report all interest or dividends, or
  - c. The Internal Revenue Service has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person, and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

You must cross out item (2) if you have been notified by the IRS that you are currently subject to backup withholding because of failure to report interest or dividends on your tax return.

## 11. Signature(s) (required)

Please do not forget to sign, date, and **mail the original form**. We cannot move forward without it!

- I wish to waive any conservation that may be in effect (not electing this option could delay transfer time).
- I authorize a representative of Nationwide to receive transfer status information including, but not limited to, current status, good order requirements, cost basis, and processing time.

**Owner:**

Name (please print): \_\_\_\_\_ SSN (required): \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Joint Owner** (if applicable):

Name (please print): \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

A Medallion STAMP (Securities Transfer Agents Medallion Program) signature guarantee is an authentication of a signature in the form of a stamp or seal by a bank, a stock exchange member or another acceptable guarantor. A notary's stamp or seal is not a Medallion STAMP, therefore a notarized signature will not be accepted. You can obtain a Medallion STAMP signature guarantee from a commercial bank, savings bank, credit union, or broker/dealer authorized to provide Medallion STAMP signature guarantees. Medallion STAMP signature guarantees will not be accepted by fax.

### Medallion STAMP Signature Guarantee