

# IRA Required Minimum Distribution/Substantially Equal Periodic Payments Form

Use this form to request a series of payments to satisfy your required minimum distribution obligation or to establish a series of substantially equal periodic payments from your Invesco IRA.



PLEASE USE BLUE OR BLACK INK

PLEASE PRINT CLEARLY IN BLOCK CAPITAL LETTERS

**1 IRA Type** (Select one.)  Traditional  SEP  SARSEP  SIMPLE

## 2 Depositor Information

Social Security Number (Exactly as it appears on account.)

□ □ □ - □ □ - □ □ □ □

Existing Invesco Account Number or Plan ID

□ □ □ □ □ □ □ □ □ □ □ □

Account Registration (Please print name as it appears on account.)

\_\_\_\_\_

\_\_\_\_\_

Daytime Phone Number

□ □ □ - □ □ □ - □ □ □ □

Evening Phone Number

□ □ □ - □ □ □ - □ □ □ □

Date of Birth (mm/dd/yyyy)

□ □ / □ □ / □ □ □ □

**3 Type of Distribution:** We recommend that you speak with a tax or financial adviser regarding the consequences of this distribution. The following information is required for tax reporting purposes. (Select one.)

Depositor is taking required minimum distributions. (Complete sections 4, 5, 7, 8, and 9.)

**Note:** If you are taking required minimum distributions because you have attained age 70½, you may calculate the amount required to be withdrawn from your account each year or Invesco Investment Services, Inc. (IIS) can calculate the amount required to be distributed.

Depositor is establishing a series of substantially equal periodic payments in accordance with Section 72(t)(2)(A)(iv) of the Internal Revenue Code. (Complete sections 4, 6, 7, 8, and 9.)

**Note:** If you modify the payment stream within the first five years of establishing a series of substantially equal periodic payments and before you reach the age of 59½, all taxable amounts distributed prior to age 59½ will be retroactively subject to a 10% premature distribution penalty tax, plus interest.

### Prior Year's Account Balance

If IIS did not maintain your account at the close of last year, please provide your year end account balance, plus the amount of any rollovers or transfers into the account which were paid from another plan in the prior year but not received into the account until the current year:

\$ □ □ □ , □ □ □ . □ □ .

## 4 Federal Income Tax Withholding Election (Select one.)

The distributions you receive from your IRA are subject to 10% withholding unless otherwise specified below.

I do not want any federal income tax withheld from my distribution.

I want federal income tax withheld at the rate of □ □ % (Must be 10% or greater.)

Please note that the withholding rate designation made above supersedes any previous designations. Withholding will only apply to the portion of your distribution that is includable in your income subject to federal income tax, to the extent that IIS can make such a determination. If you elect not to have withholding applied to your distributions, or if you do not have enough federal income tax withheld from your distributions, 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.

**Note: When taking a distribution from your retirement account, please consult a tax adviser for information pertaining to taxable amounts and possible penalties.**



5 Required Minimum Distributions (Complete section A or B, then proceed to section C.)

If you are taking required minimum distributions because you have attained age 70½, you may calculate the amount required to be withdrawn from your account each year or IIS can calculate the amount required to be withdrawn. If you fail to take a required minimum distribution in any tax year, the amount of the deficiency may be subject to a 50% excess accumulations tax imposed by the IRS.

A. Depositor to recalculate annually:

Note: The amount of your required minimum distribution will change each year, based on your account value at the end of the proceeding year. You are responsible for recalculating the amount of your required distribution for each year and providing IIS with new distribution instructions, as necessary. The amount shown below will continue to be distributed on a monthly or quarterly basis until you instruct us otherwise.

- I have calculated the amount of my required minimum distribution and would like it paid out as follows:
I would like to receive the following dollar amount from the account (net): \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] . [ ][ ][ ] . I authorize and direct IIS to redeem additional fund shares in amounts necessary to pay any applicable account maintenance fees, contingent deferred sales charges and federal income tax withholding.
Distribute the following dollar amount from my account (gross): \$ [ ][ ][ ][ ] , [ ][ ][ ][ ] . [ ][ ][ ] . I understand that the amount of the distribution check that I receive will be reduced by any applicable account maintenance fees, redemption fees, contingent deferred sales charges and federal income tax withholding.

B. Invesco to recalculate annually:

- I would like IIS to calculate my required minimum distribution and pay it out based on the following elections:
Note: If this method is selected, Proportionate is the only option available under Allocation of Distribution.
Determine my required minimum distribution amount using the IRS Uniform Lifetime Table.
Determine my required minimum distribution amount using the IRS Joint Life Expectancy Table. (This option is only available if your spouse is and has been your sole primary beneficiary during the entire calendar year for which you are taking the distribution and he or she is more than ten years younger than you.)

My spouse's date of birth is: [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ][ ]

C. Frequency:

- One-time distribution
Note: If you selected depositor to recalculate annually, you are responsible for submitting new instructions to IIS each year in order to receive subsequent distributions.
I wish to establish a series of periodic distributions, to be paid out:
1. Withdrawal Frequency (Select only one option below.)
Monthly Quarterly Annually (Option not available for the depositor calculating the required minimum distribution.)
2. Transactions should begin during the month of \_\_\_\_\_ (e.g., Jan., Feb., etc.)
3. Transactions should occur on the following day of the month \_\_\_\_\_ (with the exception of the 29th, 30th and 31st)

6 Series of Substantially Equal Periodic Payments (Complete section A or B, then proceed to section C.)

I wish to establish a series of substantially equal periodic payments according to the following elections and based on the following information:
Note: Invesco will code substantially equal periodic payment distributions as a code 1 (early distribution) on the Form 1099-R. The depositor is responsible for filing a Form 5329 with the IRS to report such distributions.

- Required Minimum Distribution Method. The payment for each year should be determined by dividing my account balance for that year by my life expectancy factor, utilizing the following life expectancy table: If this method is selected, proportionate is the only option available under allocation of distribution.
IRS Uniform Lifetime Table
IRS Single Life Expectancy Table
IRS Joint Life Expectancy Table

My spouse's date of birth is: [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ][ ]

My eldest primary beneficiary's date of birth is: [ ][ ][ ] / [ ][ ][ ] / [ ][ ][ ][ ][ ]
(Required only if you have elected to use the IRS joint life expectancy table.)

B.  **Fixed Amortization Method.** I have determined the payment for each year by amortizing in level amounts my account balance over a specified number of years utilizing one of the IRS Life Expectancy tables and a reasonable interest rate.

**Fixed Annuitization Method.** I have determined the payment for each year by dividing my account balance by an annuity factor that is the present value of an annuity of \$1 per year beginning at my age and continuing for the expectancy of my life or the joint lives of myself and my eldest primary beneficiary. The annuity factor is derived using the mortality table provided in IRS Revenue Ruling 2002-62.

I would like to receive the following dollar amount from the account (net): \$     ,     .   . I authorize and direct IIS to redeem additional fund shares in amounts necessary to pay any applicable account maintenance fees, contingent deferred sales charges and federal income tax withholding. I understand that this amount will be reduced by any applicable redemption fees. (This will be the amount of each installment.)

Distribute the following dollar amount from the account (gross): \$     ,     .   . I understand that the amount of the distribution check that I receive will be reduced by any applicable account maintenance fees, redemption fees, contingent deferred sales charges and federal income tax withholding. (This will be the amount of each installment.)

C. Frequency:

I wish to establish a series of periodic distributions, to be paid out:

1. Withdrawal Frequency (Select only one option below.)

Monthly  Quarterly  Annually (Not available for Class B or C shares.)

2. Transactions should begin during the month of \_\_\_\_\_ (e.g., Jan., Feb., etc.)

3. Transactions should occur on the following day of the month \_\_\_\_\_ (with the exception of the 29th, 30th and 31st)

7 Allocation of Distribution (Select one.)

**Proportionate** - Shares will be redeemed from each fund in which your account holds shares in the proportion that such investment represents with respect to the total value of your account at the close of business on the day on which the shares are redeemed.

**Distribution from Specific Fund(s)** - Please indicate the fund(s) and redemption amounts below.

Fund Number	Fund Name	Percentage	Amount
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	_____	<input type="text"/> <input type="text"/> <input type="text"/> or \$	_____
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	_____	<input type="text"/> <input type="text"/> <input type="text"/> or \$	_____
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<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	_____	<input type="text"/> <input type="text"/> <input type="text"/> or \$	_____

8 Payment Options (Refer to section 10 to determine if a signature guarantee is required.)

By Check:

- Mail check to the depositor's address of record.
- Mail check to third party address (Signature guarantee required.)

Make check payable to:

Street Address (Including apartment or P.O. Box number)

City

State

ZIP

**By Transfer in Kind:**

- Deposit the proceeds into a new Invesco account. *(Please complete and attach the appropriate Invesco application.)*
- Deposit the proceeds into my existing Invesco account in kind. *(Fund selections will remain the same.)*

Account Number:

- Deposit the proceeds into my existing Invesco account in the following funds. *(Exchanges must be for shares of the same share class.)*

Fund Number	Account Number	Percentage	Amount
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	or \$ _____
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**To Bank:**

- Wire proceeds to my bank account. *(Not available for periodic distributions.)*
- ACH transfer to my bank account. *(Allow 2-3 business days to receive your proceeds.)*

Bank Name

Name(s) on Bank Account

Account Type:  Checking  Savings

Name  
\_\_\_\_\_  
\_\_\_\_\_

Pay to the order of \_\_\_\_\_ \$

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**Please tape your voided check here.**

Routing Number

Account Number

**9 Signature of Depositor (Required)**

I hereby affirm that the information given above is true and correct, and I authorize and direct the custodian to make distributions and take such other actions as described above.

Signature

Date (mm/dd/yyyy)

 /  / 

**10 Signature Guarantee**

A signature guarantee is required under the following circumstances:

- The amount to be distributed is over \$250,000.00
- The proceeds will be made payable to a person other than the IRA depositor
- The proceeds of a systematic redemption will be sent to a physical address other than the address of record on your Invesco account
- The proceeds will be sent to a bank account not owned by the IRA depositor
- Proceeds of an unscheduled redemption will be sent to a bank account or address that has been on your Invesco account for less than 30 days

**Signature Guarantee:**

(Please place signature guarantee stamp here.)

Each signature must be guaranteed by a bank, broker-dealer, savings and loan association, credit union, national securities exchange or any other "eligible guarantor institution" as defined in rules adopted by the Securities and Exchange Commission. Signatures may also be guaranteed with a medallion stamp of the STAMP program or the NYSE Medallion Signature Program, provided that the amount of the transaction does not exceed the relevant surety coverage of the medallion. A **signature guarantee may NOT be obtained through a notary public.**

**11 Mailing Instructions**

**Submit form to:**

After completing the form, please sign it and send it to one of the addresses detailed below.

*(Direct Mail)*

Invesco Investment Services, Inc.  
P.O. Box 4739  
Houston, TX 77210-4739

*(Overnight Mail)*

Invesco Investment Services, Inc.  
11 Greenway Plaza, Ste. 2500  
Houston, TX 77046

**For additional assistance please contact an Invesco Client Services Representative at 800 959 4246, weekdays, 7 a.m. to 6 p.m. Central Time.**

**Visit our website at [invesco.com](http://invesco.com)**

The Invesco website gives you 24-hour access to your mutual fund account. By using the website, you can obtain the most up-to-date information about your account.

- Check daily and quarterly account balance
- Confirm your account transaction history
- View account statements and tax forms
- Sign up for eDelivery of quarterly statements, daily transaction statements, prospectuses, reports and tax forms
- Check the current fund price, yield and total return on any fund
- Process transactions
- Retrieve account forms and investor education materials

**Invesco 24-Hour Automated Investor Line 800 246 5463**

The Invesco Investor Line gives you 24-hour toll-free access to your mutual fund account. By calling the Invesco Investor Line any day of the week, 24 hours a day, you can obtain the most up-to-date information about your account.

Simply dial 800 246 5463. To use the system, please have your account numbers and Social Security number handy.

- Obtain fund prices
- Confirm your last three transactions
- Order a recent account statement(s)
- Verify your account balance
- Process transactions
- And more

On or about April 30, 2010, Invesco Aim Distributors, Inc. becomes Invesco Distributors, Inc., Invesco Aim Investment Services, Inc. becomes Invesco Investment Services, Inc., and AIM funds become Invesco funds. In addition, [invescoaim.com](http://invescoaim.com) becomes [invesco.com](http://invesco.com).

On or about April 30, 2010, Invesco replaces AIM in the fund name.

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