# MFS® IRA RECHARACTERIZATION FORM



For IRAs Trusteed by MFS Heritage Trust Company

## **Special Note Concerning IRA Conversions:**

A conversion from a traditional IRA, SEP IRA, or SIMPLE IRA to a Roth IRA cannot be recharacterized back to a traditional IRA, SEP IRA, or SIMPLE IRA.

## 1. Account Owner Information

IRA OWNER'S FIRST NAME	MI LAST NAME		
SOCIAL SECURITY NUMBER	DATE OF BIRTH (MM/DD/YYYY)	PHONE NUMBER	
MAILING ADDRESS			
CITY		STATE	ZIP CODE
This is my new address; please update m <b>Note:</b> If the new address is a non-U.S. address, you into and out of this account.			unt and exchanges
REGISTERED REPRESENTATIVE'S NAME	REGISTERED R	epresentative's phone nu	MBER

#### 2. Recharacterization Information

All recharacterizations must occur on or before the due date, including extensions, for filing the Federal Income Tax return for the year for which you made the IRA contribution. The recharacterization must include applicable earnings or losses. MFS will calculate the earnings or losses based on the date(s) of the contributions and will recharacterize them accordingly. Questions regarding taxability and/or deductibility should be directed to a tax advisor. Recharacterizations will be processed into the same fund(s) as listed below.

Indicate the type of recharacterization you wish to initiate (select one):

$\overline{}$	<ul> <li>Recharacterize a traditional MFS IRA contribution to an MFS Roth IRA</li> </ul>	RA contribution.	(Enclose a	n MFS IR	Α
	Application, indicating Roth IRA, if an MFS Roth IRA is not already es	established.).			

ight) Recharacterize an MFS Roth IRA contribution to a traditional MFS IRA contribution. (Enclose an MFS	, IRA
Application, indicating traditional IRA, if a traditional MFS IRA is not already established.)	

Indicate the fund number and the account number from which you wish to recharacterize the contribution, the date of the contribution and the amount of the contribution to be recharacterized. All shares in that fund will be recharacterized if the amount requested exceeds the amount available in the fund. Please list each contribution separately and attach an additional sheet if more space is needed.

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If you have any questions about this form, please contact the Retirement Plans Service Department at 1-800-637-1255 any business day.

# Fax completed form to 1-877-654-3204 or mail completed form to:

Regular mail
MFS Service Center, Inc.
P.O. Box 219341
Kansas City, MO 64121-9341

PRINT NAME

Overnight mail
MFS Service Center, Inc.
801 Pennsylvania Ave., Suite 219341
Kansas City, MO 64105-1307