

FIREFIGHTERS' RETIREMENT SYSTEM
PO Box 94095, Capitol Station, Baton Rouge, LA 70804-9095
Phone: (225) 925-4060 Fax: (225) 925-4062

REFUND OF ACCUMULATED CONTRIBUTIONS

I hereby make application for refund of accumulated contributions on deposit in my account at Firefighters' Retirement System (FRS). I do hereby waive and relinquish for myself, my heirs, and my assigns, all accrued rights in the retirement system. I understand that all creditable service will be forfeited upon acceptance of my accumulated contributions. I also understand that if I am re-employed and become a member of FRS I must be a member of FRS for 18 months before I am eligible to repay my refunded contributions plus interest to restore my creditable service. I understand that if I am re-employed after attaining age 50, I will not be eligible for membership in FRS.

No request for a refund of accumulated contributions will be honored until certified by the employing agency. Refunds of accumulated contributions shall not be payable until the board of trustees approves the refund at a meeting that occurs at least thirty days after termination or resignation and all contributions have been received from the employing agency. If you become employed in a position covered by FRS prior to the processing of the refund of accumulated contributions the refund request will become invalid. If you have assigned your accumulated contributions in consideration of a loan your refund request will be processed under the provisions of your loan assignment.

If you have at least 12 years of creditable service, you must also complete a waiver of future benefits form, which will be mailed to you after FRS receives your request for refund of accumulated contributions.

Members who change employment to another Louisiana public agency may be eligible to transfer their FRS creditable service to another Louisiana public retirement system instead of refunding.

Refunds of accumulated contributions paid directly to the member are exempt from Louisiana income tax.

NOTE: If you have been terminated and you are appealing your termination to the Civil Service Board, it is suggested that you do not accept a refund of accumulated contributions, pending the Civil Service Board decision.

LAST NAME	FIRST NAME	MIDDLE NAME	SOCIAL SECURITY NUMBER
STREET ADDRESS OR POST OFFICE BOX NUMBER			PHONE NUMBER
CITY	STATE		ZIP CODE

DISTRIBUTION OPTION (must be completed by applicant)
 All tax-sheltered distributions require a mandatory 20% federal tax withholding unless the distribution is rolled-over by FRS into an IRA or another qualified plan. If you are under the age of 59½ you may also be subject to an additional income tax of 10% on early distributions not rolled-over.
 MUST SELECT ONE:

- I WANT MY TOTAL DISTRIBUTION PAID DIRECTLY TO ME. I AM AWARE OF THE MANDATORY 20% FEDERAL INCOME TAX WITHHOLDING ON TAX-SHELTERED DISTRIBUTIONS.
- I WANT MY TOTAL DISTRIBUTION ROLLED-OVER INTO AN IRA OR ANOTHER QUALIFIED PLAN NAMED BELOW.
- I WANT \$ _____ OF MY CONTRIBUTIONS SENT TO ME AND THE REMAINING AMOUNT ROLLED-OVER TO AN IRA OR ANOTHER QUALIFIED PLAN NAMED BELOW.

FINANCIAL INSTITUTION INFORMATION (provide only when requesting a roll-over)
 AN APPROVED ACCEPTANCE LETTER FROM THE FINANCIAL INSTITUTION MUST BE ATTACHED TO THIS FORM

NAME OF INSTITUTION	ACCOUNT NUMBER
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MAILING ADDRESS

CITY	STATE	ZIP CODE
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I have received and read the Special Tax Notice brochure concerning withdrawals and roll-overs. (may be viewed on the FRS website) I understand that if I DO NOT complete a roll-over, payment will be made directly to me less the mandatory 20% federal tax withholding. I understand that if I have 12 or more years of creditable service, I must also complete a waiver of future benefits. I hereby certify the information entered on this form is true, correct, and complete.

MEMBER'S SIGNATURE: _____ DATE: _____

EMPLOYER CERTIFICATION (must be completed by the employer)

I certify that the above named person has terminated employment with the _____ Fire Department effective _____.

EMPLOYER SIGNATURE: _____ DATE: _____
 (requires signature of Fire Chief, Mayor, City Clerk, Parish President, or Chairman of the Fire Board)

Return original or fax to FRS at (225) 925-4062