



Roth IRA Conversion Form

CLASS A AND CLASS C SHARES

Use this form to authorize a conversion from a Fund of Funds Lp Funds Traditional/ Rollover IRA, SIMPLE IRA, or SEP-IRA to a Fund of Funds Lp Funds Roth IRA. You may convert a SIMPLE IRA to a Roth IRA, but only after a two-year period, which begins on the date that the first SIMPLE IRA contribution is deposited.

All account options which are currently established on your Fund of Funds Lp Funds IRA (including telephone privileges) will be transferred to your new Fund of Funds Lp Funds Roth IRA, except for any Automatic Withdrawal plans. Withdrawals are generally not allowed on Fund of Funds Lp Funds Roth IRAs until five (5) years after the initial contribution.

Important Information About Opening a New Account

To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify and record information that identifies each investor who opens an account.

What this means for you: When you open an account, we will ask for your name, address, date of birth and other information that will allow us to identify you. We may also ask to see your driver's license or other identifying documents.

1. Account Registration

Name (First, Middle Initial, Last) _____

Date of Birth (mm/dd/yyyy) _____ / _____ / _____

Social Security Number _____ / _____ / _____

Daytime Telephone Number (_____) _____

U.S. Citizen Resident Alien Other _____

Mailing Address _____

(If you provide a P.O. Box, you must fill out Physical Address below)

City _____ State _____

ZIP Code _____ Physical _____

Address _____

(Required if different from above)

City _____ State _____

ZIP Code _____

2. Fund of Funds Lp Funds Accounts

Please list all current Fund of Funds Lp Funds IRA accounts to be converted into a Fund of Funds Lp Funds Roth IRA. If no percentage or dollar amount is indicated, your entire account balance will be converted to the Roth IRA.

Fund/Account Number	% or \$ to Be Converted (If it is a full conversion, please indicate 100%)
1.	
2.	
3.	
4.	
5.	
6.	
	Total

3. Investment of Assets

Please select how you would like your assets invested in the Roth IRA - choose ONE:

Convert assets into my existing Fund of Funds Lp Funds Roth IRA, Account Number _____, and allocate to the same funds being converted in Section 2. You may exchange into different funds after the conversion is completed.

Convert assets into a new Fund of Funds Lp Funds Roth IRA and allocate to the same funds being converted in Section 2. All fund

choices and

allocations will remain the same. You may exchange into different funds after the conversion is completed.

4. Tax Withholding

Federal Tax Withholding

Effective January 1, 2023 federal withholding selections must be made on the IRS Form W-4R (replacing Form W-4P). Additionally, all withholding instructions must be made in the form of a percentage. Specific dollar amount requests are no longer permitted. Any withholding selection requested that differs from the default percentage (including waiving withholding) must be accompanied by IRS Form IWF a-4 pRe. rcentage other than the default percentage is requested, but not accompanied by Form W-4R, we will automatically apply the default withholding rate.

I understand that 10% of the assets being converted to a Roth IRA will be withheld for federal income tax unless I make a different election below. Please be aware the IRS may impose a penalty for under-withholding.

I elect **NOT** to have federal income tax withheld*.

I elect to withhold federal income tax at the following percentage _____ % (whole percentages)*.

*In order to withhold an amount other than the default amount, you must indicate the intended withholding percentage on line 2 of the IRS W-4R Form (indicate 0 if you elect not to withhold), located at the end of this form, and return it with this Roth IRA Conversion Form. You may elect to withhold anywhere from 0-100% on this Roth conversion

Voluntary State Tax Withholding

If your state has Voluntary State Tax Withholding, check one of the following boxes indicating whether you wish to have state income taxes withheld. State tax withholding may apply if you do not check a box below. Also, some states do not offer state tax withholding. Refer to the instructions for specific information concerning your state.

I elect **NOT** to have state income tax withheld.

I elect to withhold state income tax at the following dollar amount \$ _____ (a dollar amount must be provided for systematic withdrawals) or percentage: _____ % (whole percentage only)

4. Tax Withholding (continued)

Withholding Notice

You must provide an updated Form W-4R with each Roth IRA Conversion Form where you wish to deviate from the default withholding percentage. Without a Form W-4R, we will default to the standard 10% withholding.

I have reviewed the above "Withholding Notice." I understand that all future distributions and Roth IRA conversions will be subject to the default withholding rate unless accompanied by an IRS Form W-4 Form. If a Contingent Deferred Sales Charge (CDSC) applies, it will not be charged to the account for a Roth IRA conversion.

State Tax Withholding

If federal income tax withholding is applied to your distribution, your state may also require state income taxes to be withheld. Laws regarding tax withholding are subject to change at any time without notice. Please see your tax advisor for additional information.

Depending on your state of residency, the following rules apply:

If your state of residence has:	Your options for state tax withholding are:
Mandatory State Withholding	If you elect federal tax withholding, state tax withholding will be applied, and will be calculated based on your state's applicable minimum requirements. You may also elect a specific percentage, however, your requested amount must be equal or greater than your state's minimum withholding requirement, otherwise we will apply your state's applicable minimum withholding requirement.
Non-Participatory State Withholding	You may not elect state tax withholding. State tax withholding is not available even if your state has income taxes.
Voluntary State Withholding	You may elect voluntary state income tax withholding. You must provide a specific percentage to be applied for state tax withholding.

Regardless of whether you elect to have federal, and if applicable, state tax withholding apply, you are liable for the payment of federal income tax, any state or local taxes, and any penalties which may apply to your distribution. You also may be subject to tax penalties under the estimated tax payment rules if your estimated tax payments and withholding are not adequate. IRS Publication 505 should be reviewed, especially by new retirees.

5. Beneficiary Designations

Skip this section if you have an existing Fund of Funds Lp Funds Roth IRA and do not want to change beneficiaries. If you choose to complete this section, we will apply the new designation(s) to your Roth IRA.

Roth IRA owner (or Inherited Roth IRA owner) may designate beneficiaries below. If the primary or contingent status is not indicated, the individual or entity will be considered a primary beneficiary. After your death, the Roth IRA assets will be distributed in equal shares (unless indicated otherwise) to the primary beneficiaries who survive you. If no primary beneficiaries are living when you die, the Roth IRA assets will be distributed in equal shares (unless otherwise indicated) to the contingent beneficiaries who survive you. If no beneficiary is provided, or none is surviving at the time of a distribution, the proceeds will be paid to your estate. You may revoke or change the beneficiary designation at any time by completing a new Change of Beneficiary Form and providing it to the Custodian. Any subsequent designation filed with the Custodian will revoke all prior designations.

If you need additional space to name beneficiaries, attach a separate page that includes all of the information requested below. Sign and date the page.

Choose ONE only (If no selection is made or if you select a trust or estate beneficiary, your account will default to Per Capita):

Per Capita: Only surviving named beneficiaries receive a share of the account.

Lineal Descendants Per Stirpes (LDPS): beneficiary's share of the account will go to his or her descendents if the beneficiary does not survive you.

5. Beneficiary Designations (continued)

Type: Primary Contingent Share Percentage _____%

Relationship to IRA owner: Spouse Nonspouse

Name _____

Address _____

Suite/Apt. No.

City _____ State _____ ZIP Code _____

Taxpayer ID Number _____ Date of Birth (mm/dd/yyyy) ____ / ____ / _____

Type: Primary Contingent Share Percentage _____%

Relationship to IRA owner: Spouse Nonspouse

Name _____

Address _____

Suite/Apt. No.

City _____ State _____ ZIP Code _____

Taxpayer ID Number _____ Date of Birth (mm/dd/yyyy) ____ / ____ / _____

Type: Primary Contingent Share Percentage _____%

Relationship to IRA owner: Spouse Nonspouse

Name _____

Address _____

Suite/Apt. No.

City _____ State _____ ZIP Code _____

Taxpayer ID Number _____ Date of Birth (mm/dd/yyyy) ____ / ____ / _____

Spousal Consent

Complete this section only if you, the Roth IRA owner, have your legal residence in a community or marital property state and you wish to name a beneficiary other than or in addition to your spouse as primary beneficiary. This section may have important tax consequences to you and your spouse so please consult with a competent advisor prior to completing. If you are not currently married and you marry in the future, you must complete a new beneficiary designation that includes the spousal consent provisions. If this is an Inherited Roth IRA, seek competent legal/tax advice to see if spousal consent is required.

Consent of Spouse

By signing below, I acknowledge that I am the spouse of the Roth IRA owner and agree with and consent to my spouse's designation of a primary beneficiary other than, or in addition to me. I have been advised to consult a competent advisor and I assume all responsibility regarding this consent. The Custodian has not provided me any legal or tax advice.

Signature of Spouse X _____ Date _____

Witness X _____ Date _____

6. Signature(s) and Certification

I have previously established a Fund of Funds Lp Funds IRA. I have read a description of the Fund of Funds Lp Funds Roth IRA and understand the conditions I must meet to convert my Fund of Funds Lp Funds IRA to a Fund of Funds Lp Funds Roth IRA. I hereby elect to convert my Fund of Funds Lp Funds IRA to a Fund of Funds Lp Funds Roth IRA and I (i) certify that I am eligible to convert my Fund of Funds Lp Funds IRA to a Fund of Funds Lp Funds Roth IRA, (ii) understand that the terms of the Fund of Funds Lp Funds IRA Custodial Account Agreement (except certain portions of Articles I and IV) will continue to apply to me, (iii) consent to the distribution and termination fees as they may be amended from time to time as are reflected in the Disclosure Statement and/or the prospectus(es) of the relevant Fund of Funds Lp Funds mutual funds, (iv) agree to give such instructions to the Custodian promptly as necessary to enable the Custodian to carry out its duties under the Custodial Account Agreement, (v) represent that, whenever information as to any taxable year is required to be filed with the Internal Revenue Service by the Custodian unless filed by me, I will file such information with the Internal Revenue Service, (vi) affirm that my participation is completely voluntary, and (vii) confirm that I have received no endorsement of my eligibility for such conversion or of the investment vehicles available under this Fund of Funds Lp Funds Roth IRA from the Custodian, SS&C Global Investor & Distribution Solutions, Inc. or Fund of Funds Lp Funds and their affiliated persons and service providers. I understand that my account will allocate to the same funds being converted in Section 2 and I may exchange into different funds after the conversion is completed. I understand that all of my account options will transfer to my new account, unless such options have been superseded within this application. I do understand that the conversion of my Fund of Funds Lp Funds IRA to a Fund of Funds Lp Funds Roth IRA is treated as a

taxable and reportable distribution but is not subject to the 10% early distribution penalty. Under the penalties of perjury, I certify that: (i) the number shown in Section 1 is my correct Social Security/Tax Identification Number or Government Issued ID number, or I have applied, or will apply, for such a number and will provide it within sixty (60) days after signing this application [if I don't supply such a number within sixty (60) days, I am subject to withholding tax] and (ii) I am not subject to backup withholding because the IRS (a) has not notified me that I am subject to backup withholding as a result of failure to report all interest or dividends, or (b) has rescinded a previously imposed backup withholding requirement. I am aware that if the Social Security/Tax Identification Number or Government Issued ID number I have provided is incorrect, I am subject to backup withholding, and (iii) I am a U.S. Person (including a U.S. Resident Alien). I understand that in accordance with applicable state regulations, my account balance may be transferred to the appropriate state if no activity occurs in the account within the time period specified by state law. I represent I understand that one copy of prospectuses and annual/semiannual reports will be mailed to a single household ("householding"), thereby eliminating wasteful duplication, and a household is defined as two or more investors with the same last name and address. [] Check here if you do not want your account to be combined with others in your household. If you are subject to backup withholding, please cross out number (ii) above. The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding. Please follow the instructions I have provided above.

Your Signature X _____ Date _____

If the Roth IRA owner is a minor under the laws of his or her state of residence, a parent or guardian must also sign the Roth IRA Conversion Form here. Until the Roth IRA owner reaches the age of majority, the parent or guardian will exercise the powers and the duties of the Roth IRA owner. Federal law requires the following identifying information for the parent or guardian acting for the minor.

Signature of Parent or Guardian X _____ Date _____

Date of Birth (mm/dd/yyyy) _____ / _____ / _____ Social Security Number _____ / _____ / _____

Daytime Telephone Number (_____) _____

Residential Address _____

City _____ State _____ ZIP Code _____

Withholding Certificate for Nonperiodic Payments and

Form W-4R

Department of the Treasury
Internal Revenue Service

Eligible Rollover Distributions

Give Form W-4R to the payer of your retirement payments.

OMB No. 1545-0074

2024

1a First name and middle initial	Last name	1b Social security number
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Address _____

City or town, state, and ZIP code _____

Your withholding rate is determined by the type of payment you will receive.

- For nonperiodic payments, the default withholding rate is 10%. You can choose to have a different rate by entering a rate between 0% and 100% on line 2. Generally, you can't choose less than 10% for payments to be delivered outside the United States and its territories.
- For an eligible rollover distribution, the default withholding rate is 20%. You can choose a rate greater than 20% by entering the rate on line 2. You may not choose a rate less than 20%.

See page 2 for more information.

2 Complete this line if you would like a rate of withholding that is different from the default withholding rate. See the instructions on page 2 and the Marginal Rate Tables below for additional information. Enter the rate as a whole number (no decimals)	2	%
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Sign Here

Your signature (This form is not valid unless you sign it.) _____

Date _____

General Instructions

Section references are to the Internal Revenue Code. **Future developments.** For the latest information about any future developments related to Form W-4R, such as legislation enacted after it was published.

Purpose of form. Complete Form W-4R to have payers withhold the correct amount of federal income tax from your nonperiodic payment or eligible rollover distribution from an employer retirement plan, annuity (including a commercial annuity), or individual retirement arrangement (IRA). See page 2 for the rules and options that are available for each type of payment. Don't use Form W-4R for periodic payments (payments made in installments at regular

intervals over a period of more than 1 year) from these plans or arrangements. Instead, use Form W-4P, Withholding Certificate for Periodic Pension or Annuity Payments. For more information on withholding, see Pub. 505, Tax Withholding and Estimated Tax.

Caution: If you have too little tax withheld, you will generally owe tax when you file your tax return and may owe a penalty unless you make timely payments of estimated tax. If too much tax is withheld, you will generally be due a refund when you file your tax return. Your withholding choice (or an election not to have withholding on a nonperiodic payment) will generally apply to any future payment from the same plan or IRA. Submit a new Form W-4R if you want to change your election.

2024 Marginal Rate Tables

You may use these tables to help you select the appropriate withholding rate for this payment or distribution. Add your income from all sources and use the column that matches your filing status to find the corresponding rate of withholding. See page 2 for more information on how to use this table.

Single or Married filing separately		Married filing jointly or Qualifying surviving spouse		Head of household	
<i>Total income over—</i>	Tax rate for every dollar more	<i>Total income over—</i>	Tax rate for every dollar more	<i>Total income over—</i>	Tax rate for every dollar more
\$0	0%	\$0	0%	\$0	0%
14,600	10%	29,200	10%	21,900	10%
26,200	12%	52,400	12%	38,450	12%
61,750	22%	123,500	22%	85,000	22%
115,125	24%	230,250	24%	122,400	24%
206,550	32%	413,100	32%	213,850	32%
258,325	35%	516,650	35%	265,600	35%
623,950*	37%	760,400	37%	631,250	37%

*If married filing separately, use \$380,200 instead for this 37% rate.

General Instructions *(continued)*

Nonperiodic payments—10% withholding. Your payer must withhold at a default 10% rate from the taxable amount of nonperiodic payments **unless** you enter a different rate on line 2. Distributions from an IRA that are payable on demand are treated as nonperiodic payments. Note that the default rate of withholding may not be appropriate for your tax situation. You may choose to have no federal income tax withheld by entering “-0-” on line 2. See the specific instructions below for more information. Generally, you are not permitted to elect to have federal income tax withheld at a rate of less than 10% (including “-0-”) on any payments to be delivered outside the United States and its territories.

Note: If you don't give Form W-4R to your payer, you

don't provide an SSN, or the IRS notifies the payer that you gave an incorrect SSN, then the payer must withhold 10% of the payment for federal income tax and can't honor requests to have a lower (or no) amount withheld. Generally, for payments that began before 2024, your current withholding election (or your default rate) remains in effect unless you submit a Form W-4R.

Eligible rollover distributions—20% withholding.

Distributions you receive from qualified retirement plans (for example, 401(k) plans and section 457(b) plans maintained by a governmental employer) or tax-sheltered annuities that are eligible to be rolled over to an IRA or qualified plan are subject to a 20% default rate of withholding on the taxable amount of the distribution. You can't choose withholding at a rate of less than 20% (including “-0-”). Note that the default rate of withholding may be too low for your tax situation. You may choose to enter a rate higher than 20% on line 2. Don't give Form W-4R to your payer unless you want more than 20% withheld.

Note that the following payments are **not** eligible rollover distributions for purposes of these withholding rules:

- Qualifying “hardship” distributions;
- Distributions required by federal law, such as required minimum distributions;
- Generally, distributions from a pension-linked emergency savings account;
- Eligible distributions to a domestic abuse victim;
- Qualified disaster recovery distributions;
- Qualified birth or adoption distributions; and
- Emergency personal expense distributions.

See Pub. 505 for details. See also *Nonperiodic payments—10% withholding* above.

Payments to nonresident aliens and foreign estates. Do not use Form W-4R. See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*, and Pub. 519, *U.S. Tax Guide for Aliens*, for more information.

Tax relief for victims of terrorist attacks. If your disability payments for injuries incurred as a direct result of a terrorist attack are not taxable, enter “-0-” on line 2. See Pub. 3920, *Tax Relief for Victims of Terrorist Attacks*, for more details.

Specific Instructions

Line 1b

For an estate, enter the estate's employer identification number (EIN) in the area reserved for “Social security number.”

Line 2

More withholding. If you want more than the default rate withheld from your payment, you may enter a higher rate on line 2.

Less withholding (nonperiodic payments only). If permitted, you may enter a lower rate on line 2 (including “-0-”) if you want less than the 10% default rate withheld from your payment. If you have already paid, or plan to pay, your tax on this payment through other withholding or estimated tax payments, you may want to enter “-0-”.

Suggestion for determining withholding. Consider using the Marginal Rate Tables on page 1 to help you select the appropriate withholding rate for this payment or distribution. The tables are most accurate if the appropriate amount of tax on all other sources of income, deductions, and credits has been paid through other withholding or estimated tax payments. If the appropriate amount of tax on those sources of income has not been paid through other withholding or estimated tax payments, you can pay that tax through withholding on this payment by entering a rate that is greater than the rate in the Marginal Rate Tables.

The marginal tax rate is the rate of tax on each additional dollar of income you receive above a particular amount of income. You can use the table for your filing status as a guide to find a rate of withholding for amounts above the total income level in the table.

To determine the appropriate rate of withholding from the table, do the following. Step 1: Find the rate that corresponds with your total income not including the payment. Step 2: Add your total income and the taxable amount of the payment and find the corresponding rate.

If these two rates are the same, enter that rate on line 2. (See *Example 1* below.)

If the two rates differ, multiply (a) the amount in the lower rate bracket by the rate for that bracket, and (b) the amount in the higher rate bracket by the rate for that bracket. Add these two numbers; this is the expected tax for this payment. To get the rate to have withheld, divide this amount by the taxable amount of the payment. Round up to the next whole number and enter that rate on line 2. (See *Example 2* below.)

If you prefer a simpler approach (but one that may lead to overwithholding), find the rate that corresponds to your total income including the payment and enter that rate on line 2.

Examples. Assume the following facts for *Examples 1* and *2*. Your filing status is single. You expect the taxable amount of your payment to be \$20,000. Appropriate amounts have been withheld for all other sources of income and any deductions or credits.

Example 1. You expect your total income to be \$62,000 without the payment. Step 1: Because your total income without the payment, \$62,000, is greater than \$61,750 but less than \$115,125, the corresponding rate is 22%. Step 2: Because your total income with the payment, \$82,000, is greater than \$61,750 but less than \$115,125, the corresponding rate is 22%. Because these two rates are the same, enter “22” on line 2.

Example 2. You expect your total income to be \$43,700 without the payment. Step 1: Because your total income without the payment, \$43,700, is greater than \$26,200 but less than \$61,750, the corresponding rate is 12%. Step 2: Because your total income with the payment, \$63,700, is

greater than \$61,750 but less than \$115,125, the corresponding rate is 22%. The two rates differ. \$18,050 of the \$20,000 payment is in the lower bracket (\$61,750 less your total income of \$43,700 without the payment), and \$1,950 is in the higher bracket (\$20,000 less the \$18,050 that is in the lower bracket). Multiply \$18,050 by 12% to get \$2,166. Multiply \$1,950 by 22% to get \$429. The sum of these two amounts is \$2,595. This is the estimated tax on your payment. This amount corresponds to 13% of the \$20,000 payment (\$2,595 divided by \$20,000). Enter "13" on line 2.

Privacy Act and Paperwork Reduction Act Notice. We ask

for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide this information only if you want to (a) request additional federal income tax withholding from your nonperiodic payment(s) or eligible rollover distribution(s); (b) choose not to have federal income tax withheld from your nonperiodic payment(s), when permitted; or (c) change a previous Form W-4R (or a previous Form W-4P that you completed with respect to your nonperiodic payments or eligible rollover distributions). To do any of the aforementioned, you are required by sections 3405(e) and 6109 and their regulations to provide the information requested on this form. Failure to provide this information may result in inaccurate withholding on your payment(s).

Failure to provide a properly completed form will result in your payment(s) being subject to the default rate; providing fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.