

IRA Recharacterization Form

Use this form to recharacterize a Traditional or Roth IRA contribution or conversion contribution between Munder Funds IRAs. **The tax implications of a recharacterization can be complex. You should consult your tax advisor before submitting this request.** For additional information, please contact Shareholder Services at 800.438.5789 or visit our website at munder.com.

PLEASE PRINT IN BLOCK CAPITAL LETTERS

1. PARTICIPANT INFORMATION

First Name	Middle Initial	Last Name
<input style="width: 95%;" type="text"/>	<input style="width: 20%;" type="text"/>	<input style="width: 95%;" type="text"/>
Social Security Number (Taxpayer Identification Number)		Date of Birth
<input style="width: 95%;" type="text"/>		<input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 40%;" type="text"/>
Street Address		
<input style="width: 95%;" type="text"/>		
<input style="width: 95%;" type="text"/>		
City	State	Zip Code
<input style="width: 80%;" type="text"/>	<input style="width: 20%;" type="text"/>	<input style="width: 40%;" type="text"/>
Daytime Telephone Number		
<input style="width: 95%;" type="text"/>		

2. RECHARACTERIZATION INSTRUCTIONS

If you do not have an existing Traditional IRA or Roth IRA to invest the recharacterized proceeds, you must complete a Traditional or Roth IRA Application & Adoption Agreement. All or part of a contribution (including a conversion contribution) you make to your IRA, along with allocable earnings or losses, may be recharacterized and treated as if made to another IRA. For the purpose of the recharacterization, we will calculate the new income attribute (NIA) to the contribution using the method provided for in the IRS Final Regulations for Earnings Calculation for Returned or Recharacterized Contributions. This method calculates the NIA based on the actual earnings and losses of the IRA during the time it held the contribution. Recharacterization of a contribution is irrevocable and must be completed on or before the due date, including extensions, for filing your federal income tax return for the tax year for which the contribution was originally made. A recharacterized contribution is reported as a distribution from the first IRA (reported on IRS Form 1099-R) and a recharacterization contribution to the second IRA (reported on IRS Form 5498) for the tax year in which the recharacterization occurs. The rules regarding recharacterization are complex and you should consult your professional tax advisor prior to recharacterization. Please refer to IRS Publication 590 for more information.

TRANSACTION TYPE: (Select one of the following.)

Recharacterize my **conversion contribution** (plus allocable earnings) from my **Roth IRA back to a Traditional IRA**.*

Date of Conversion / / Amount to Recharacterize \$

From Roth IRA Account Number

To Traditional IRA Account Number OR Application attached

Recharacterize my **annual contribution** (plus allocable earnings) from my **Traditional IRA to a Roth IRA**.

Date of Contribution / / Amount to Recharacterize \$

From Traditional IRA Account Number

To Roth IRA Account Number OR Application attached

Recharacterize my **annual contribution** (plus allocable earnings) from my **Roth IRA to a Traditional IRA**.

Date of Contribution / / Amount to Recharacterize \$

From Roth IRA Account Number

To Traditional IRA Account Number OR Application attached

***Note:** You cannot convert, recharacterize the conversion, and then reconvert back to a Roth IRA during the same tax year or, if crossing tax years, during the 30-days following a recharacterization or it will be a failed conversion.

2. RECHARACTERIZATION INSTRUCTIONS (continued)

DISTRIBUTION INSTRUCTIONS FOR RECHARACTERIZED AMOUNTS

From Fund Name %

From Fund Name %

From Fund Name %

Election must equal 100%.

INVESTMENT INSTRUCTIONS FOR RECHARACTERIZED PROCEEDS

To Fund Name %

To Fund Name %

To Fund Name %

Election must equal 100%.

3. AUTHORIZATION

I authorize The Munder Funds® and the Custodian to process this recharacterization request. I certify that I am the Participant authorized to make this election and that all information provided on this form is true and accurate. I further certify that no tax or legal advice has been given to me by the Custodian, the Munder Funds, or any agent of either of them, and that all decisions regarding the elections made on this form are my own. The Custodian may conclusively rely on this certification and authorization without further investigation or inquiry. I expressly assume responsibility for any adverse consequences which may arise from the election and agree that the Custodian, the Munder Funds, and their agents shall in no way be responsible, and shall be indemnified and held harmless, for any tax, legal or other consequences of the election(s) made on this form.

I have read and understand and agree to be legally bound by the terms of this form.

Signature

Date

Please mail completed and signed form to:

Direct Mail
Munder Funds
P.O. Box 9701
Providence, RI 02940

Overnight Delivery
Munder Funds
4400 Computer Drive
Westborough, MA 01581