



# NextGen College Investing Plan<sup>®</sup>

## Section 529 Program Incoming Rollover Form

Complete this form if you are rolling over all, or part, of the balance of an account with another state's Section 529 Program or a Coverdell Education Savings Account, or in connection with the liquidation of qualifying Series EE or I U.S. savings bonds to a NextGen College Investing Plan<sup>®</sup> Account (the "NextGen<sup>®</sup> Account"). If you are rolling over from another state's Section 529 Program, (i) the rollover must be made within 60 days of the withdrawal from that account and (ii) the Designated Beneficiary of the receiving Section 529 Program account must be a Member of the Family of the Designated Beneficiary of the original Section 529 Program account. Amounts may be rolled over without changing the Designated Beneficiary, provided that only one such rollover is made within a 12-month period. If you do not already have a NextGen Account, you must also complete a NextGen College Investing Plan Account Application. If you would like to transfer assets from an existing NextGen Account to another existing NextGen Account for a different Designated Beneficiary, you must complete a Section 529 Program Change of Designated Beneficiary Form. To obtain forms, contact your Financial Advisor, the Merrill Edge Advisory Center<sup>™</sup>, call toll free (877) 4-NEXTGEN (463-9843) or visit [www.nextgenplan.com](http://www.nextgenplan.com).

### 1. Information About You: the Participant

_____	( )	( )
Name (Last/First/M.I.) or Name of Custodianship/Trust/Other	Daytime Phone	Evening Phone
_____	_____ - _____	
Social Security No. or Taxpayer Identification No.	NextGen Account No. into which you are making the rollover Contribution (if account exists already).	

### 2. Information About the Student: the Designated Beneficiary\*

_____	_____	_____	_____
Last Name	First Name	M.I.	Designated Beneficiary's Social Security No.
_____			_____ / _____ / _____
Permanent Street Address (no P.O. Boxes)			Designated Beneficiary's Date of Birth (month/day/year)
_____			_____
City	State	ZIP Code	Mailing Address (if different from permanent address)
_____			_____
City	State	ZIP Code	

\* Not required for state or local governments or organizations described in Section 501(c)(3) of the Internal Revenue Code at the time the account is opened.

### 3. Information About the Rollover: Breakdown by Principal and Earnings

Include your rollover check made payable to "NextGen College Investing Plan FBO-[Name of Your Designated Beneficiary]" and appropriate documentation concerning the principal and earnings portions of your Contribution.

**Note: If you do not provide appropriate documentation concerning the breakdown of your Contribution by principal and earnings, the entire amount of the Contribution will be treated as earnings and may be taxable upon withdrawal. Appropriate documentation is a statement or tax report, showing the principal and earnings of the rollover Contribution, issued by the distributing Section 529 Program, Coverdell Education Savings Account custodian or trustee, or financial institution that redeemed the qualifying Series EE or I U.S. savings bonds.**

- (a) Section 529 Rollover  
Current Program Name/Program Manager: \_\_\_\_\_  
Current Account No.: \_\_\_\_\_
- (b) Coverdell Education Savings Account  
Current Trustee/Custodian: \_\_\_\_\_  
Current Account No.: \_\_\_\_\_
- (c) Qualifying Series EE or I U.S. savings bonds

<b>Note: Appropriate Documentation Must Be Attached</b>	
Principal Portion of Rollover Contribution:	\$ _____
Earnings Portion of Rollover Contribution:	\$ _____
<b>Total Rollover Contribution:</b>	<b>\$ _____</b>

## 4. Signature

I am submitting this Incoming Rollover Form in connection with a request to roll over a withdrawal from an existing qualified tuition program under Section 529 of the Internal Revenue Code or from a Coverdell Education Savings Account or in connection with the liquidation of qualifying Series EE or I U.S. savings bonds. I have read the NextGen College Investing Plan Program Description and Participation Agreement and certify that: (i) my Contribution described in Section 3 above qualifies under applicable federal tax law as a tax-free rollover Contribution to a qualified tuition program, and (ii) I understand that if I do not indicate the principal/earnings breakdown of the rollover Contribution, the entire amount of the Contribution will be treated as earnings and may be taxable upon withdrawal.

X \_\_\_\_\_  
Signature of Participant

\_\_\_\_\_  
Date

### PLEASE FOLLOW THESE MAILING INSTRUCTIONS TO AVOID DELAYS IN PROCESSING

For clients serviced by:

**Merrill Lynch Financial Advisor / Merrill Edge Advisory Center™**  
Return to: **Address specified on your NextGen account statement.**

**Maine Distribution Agent / College Plan Services**  
Return to: **College Plan Services**  
**P.O. Box 1518**  
**Pennington, NJ 08534-1518**

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#### Investment products:

Are Not FDIC Insured

Are Not Bank, State or Federal Guaranteed

May Lose Value

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**Program Administrator**

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Code 202109PM-0510