



State of New Jersey • Department of the Treasury  
**DIVISION OF PENSIONS & BENEFITS — BENEFICIARY SERVICES**  
 P.O. Box 295, Trenton, NJ 08625-0295  
**NONSPOUSE ROLLOVER ELECTION FORM  
 FOR DISTRIBUTION FROM THE PENSION FUND**

This form must be completed and submitted to the New Jersey Division of Pensions & Benefits (NJDPB) before your payment can be processed.

**PART 1** — To be completed by the beneficiary.

- 1. Your Name \_\_\_\_\_  
Last First MI
- 2. Mailing Address \_\_\_\_\_  
Street City State Zip
- 3. Your Social Security Number \_\_\_\_\_
- 4. Phone Number \_\_\_\_\_
- 5. Decedent's Membership Number \_\_\_\_\_
- 6. Date of Birth \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**PART 2** — Choose your preferred method of payment and check only one of the boxes below.

**IMPORTANT: YOUR SELECTION IS IRREVOCABLE**

For further information regarding your tax liability, please see the *Tax Information for Pension Distributions* Fact Sheet. To obtain this publication, visit our website: [www.nj.gov/treasury/pensions](http://www.nj.gov/treasury/pensions) or contact the NJDPB's Office of Client Services at (609) 292-7524.

**Note:** Rollover is only available if the taxable portion of your payment is \$200 or more.

Check one:

- Payment to me and withhold 20 percent federal income tax on the taxable portion of my payment.
- Roll over the entire payment including any non-taxable portion to an  Inherited IRA  Inherited Roth IRA
- A partial rollover of \$ \_\_\_\_\_ (dollar amount) of my payment to an  Inherited IRA  Inherited Roth IRA with the remaining amount paid to me (after withholding 20 percent federal income tax on the taxable portion).

If you have elected a rollover option, please name the financial institution to receive the rollover check:

\_\_\_\_\_

**Note:** The rollover payment will include an allocable portion of any after-tax contributions.

By signing this *Nonspouse Rollover Election Form*, I certify that I have read the *Tax Information for Pension Distributions* Fact Sheet and fully understand the tax options available to me including the option to roll over my benefit to an inherited IRA. I further certify that if I have elected a rollover option, the receiving IRA is an inherited IRA eligible to receive my rollover from this qualified plan.

\_\_\_\_\_  
 Your Signature

\_\_\_\_/\_\_\_\_/\_\_\_\_  
 Date

**NONSPOUSE ROLLOVER ELECTION FORM INSTRUCTIONS**

If you have difficulty completing this form, please call the NJDPB's Office of Client Services at (609) 292-7524 for assistance.

**Note:** The NJDPB cannot give tax advice.

This form must be completed and submitted to the NJDPB before your payment can be processed.

**PART 1** — Complete all of the items in Part 1. Please print your name, address, Social Security number, and phone number. See cover letter for the deceased member's membership number (item 5).

**PART 2** — Select a payment option by completing Part 2. To elect a direct rollover, you must provide the name of the IRA sponsor (usually a financial institution) that will accept your rollover. The IRA must be a new account established specifically to accept your payment. You cannot roll your payment over to an existing IRA.

Selection 1 — If you choose this selection, the NJDPB will mail your benefit check payable to you at the address listed in Part 1. Twenty percent of the taxable portion of your payment will be withheld as federal income tax.

Selection 2 — If you choose this selection, there will be a direct rollover of the entire taxable and non-taxable portion of your payment. You must name the financial institution that will accept your rollover. The NJDPB will mail a check to you representing the entire payment which will be made payable to the financial institution you selected to accept your rollover.

Selection 3 — If you choose this selection, there will be a direct rollover of part of your payment. You must insert the dollar amount of the portion that you wish to roll over and the name of the financial institution that will accept your rollover. Any remaining portion of your taxable amount will be paid to you in a separate check, less 20 percent for federal tax, along with any non-taxable amount. If your total payment includes a return of after-tax contributions, both the direct rollover and the payment to you will include a portion of after-tax contributions.

**Mail your completed form to:**

**New Jersey Division of Pensions & Benefits  
Beneficiary Services  
P.O. Box 295  
Trenton, NJ 08625-0295**