



Incoming Direct Rollover/Transfer

For Governmental Plans

ING Life Insurance and Annuity Company

PO Box 990063

Hartford, CT 06199-0063

For help in completing this form, call:

800-584-6001

ING Life Insurance and Annuity Company will be defined as "ING," "we," "us" or "our" in this document.

Good Order

Good Order is receipt at our designated location (*at the address shown above*) of this form accurately and entirely completed, and includes the signature of you, the Accountholder. **You must attach a copy of your most recent statement from your prior plan or IRA account to this form** (*as validation that the amounts are rollover (or transfer) eligible and that the amount is coming from a traditional IRA or an eligible retirement plan*). This is necessary in order to determine if the assets can be accepted into your current Plan. If this form and attachment are not received in Good Order, as determined by us, it may be returned to you for correction and processed upon resubmission in Good Order at our designated location.

Instructions

This form is used to provide notification to ING of your intent to rollover (*or transfer*) benefits from a traditional IRA or a 401(a), 401(k), or 403(b) or governmental 457(b) plan (*collectively, eligible retirement plans*) into your current plan account (*for purposes of this request, referred to as the "Destination Plan"*). A traditional IRA does not include a Roth IRA or education IRA. Amounts from a traditional IRA or an eligible retirement plan that are rollover eligible can be rolled over into your current Plan account, if your Plan accepts such rollovers. After tax (*or cost basis*) dollars cannot be rolled over to a governmental 457(b) plan. Amounts from a 457(f) plan or a 457(b) plan sponsored by a tax exempt entity are not rollover eligible and will not be accepted.

You must be enrolled (or have an established account) in the Destination Plan prior to submitting this request. Call the toll free number provided above if you need assistance with enrolling in the Destination Plan.

Your prior service provider may require you to complete additional forms in order to effect this rollover (*or transfer*) from your prior account.

The amount received by us will be invested according to your current investment allocations under the Destination Plan on the date the amount is received in Good Order. If received in Good Order, funds will be applied to your account before the close of the New York Stock Exchange (NYSE), on any day the NYSE is open for trading (*usually 4:00 p.m. Eastern Time*). All requests received in Good Order after the close of the NYSE will be processed the next day the NYSE is open.

To reallocate the amount deposited to other investment options after received by ING, call us toll-free at 800-584-6001 or initiate a fund transfer on-line at www.ingretirementplans.com.

The Destination Plan and/or Internal Revenue Service (IRS) guidance may limit your ability to withdraw these assets until you have a distributable event under the Destination Plan. Please consult with your Plan Sponsor or ING to understand any withdrawal limitations applicable. When these assets are subsequently withdrawn or distributed, the distribution may be subject to a surrender fee and/or market value adjustment. Amounts rolled over from a non-457 plan to a governmental 457 plan would continue to be subject to any applicable 10% Premature Withdrawal Tax under the Internal Revenue Code.

How the Process Works

Step 1

If not currently enrolled, meet with your Local Representative to enroll in the Destination Plan. Talk to your Local Representative about rolling over (*or transferring*) benefits from a traditional IRA or an eligible retirement plan.

Step 2

Complete the form entirely or validate the information that has been completed for you is accurate. Sign and date the form.

Step 3

Contact your prior plan or IRA service provider to request any additional forms required to effect this transfer. Upon request, ING will provide a "letter of acceptance" if your prior provider requires one to effect the transfer.

Step 4

Attach a copy of your most recent prior plan/IRA statement to this form and mail or fax both items to ING at the address/fax number shown on this form. In order for ING to apply your money when we receive it, we must have a copy of your completed form on file.

Step 5

ING will review your request to determine if the assets may be accepted by the Destination Plan in accordance with the Internal Revenue Code and terms of the Plan document. We reserve the right to reject any transferred assets received from an ineligible source and return the assets to the prior provider.



Precertification of Incoming Direct Rollover/Transfer

For Governmental Plans

Mail or fax completed form and statement to:
ING Life Insurance and Annuity Company
PO Box 990063
Hartford, CT 06199-0063
Fax: 800-643-8143

Please refer to instructions. Please type or print clearly in ink.

Type of Request	<input type="checkbox"/> Rollover (<i>direct or indirect</i>) <input type="checkbox"/> Plan-to-Plan Transfer A plan-to-plan transfer is a provider-to-provider transfer (<i>same employer plan</i>) or a transfer between like plan types (<i>e.g., 457(b) to 457(b) or 401(a) to 401(a)</i>). If you wish for this transaction to be treated as a plan-to-plan transfer, check the box to the left. By checking here, you acknowledge and understand that you will not be able to withdraw the transferred amount until you are eligible to take a distribution under the Destination Plan.		
Destination Plan	Plan Name	Plan #	Governmental Plan Type <input type="checkbox"/> 401(a) <input type="checkbox"/> 457(b)
Account Holder Information	Account Holder Name (<i>first, middle initial, last</i>)		SSN (Required)
	Your Resident Address (# & street)		PO Box (<i>optional</i>)
	City/Town		State ZIP
	Work Phone	Extension	Home Phone
	Account Type – I am the: <input type="checkbox"/> Participant <input type="checkbox"/> Surviving Spousal Beneficiary (<i>as result of a death benefit</i>) <input type="checkbox"/> Alternate Payee (<i>as result of a domestic relations order</i>)		
Prior Plan/IRA Service Provider	Prior Plan/IRA Service Provider Name		Phone ()
	Plan/Account #	Plan/Account Type: <input type="checkbox"/> 401(k) or other 401(a) <input type="checkbox"/> 403(b) <input type="checkbox"/> Governmental 457(b) <input type="checkbox"/> Traditional IRA (including SEP-IRA and SIMPLE IRA)	
	After Tax Dollars Are after-tax dollars (<i>or cost basis</i>) included in the rollover eligible amount? <input type="checkbox"/> No <input type="checkbox"/> Yes – indicate amount \$ _____ <i>Note: After tax dollars may not be rolled over to a governmental 457(b) plan.</i>		Letter of Acceptance <input type="checkbox"/> Letter of Acceptance Required Check this box if the Prior Plan/IRA Service Provider requires a Letter of Acceptance from ING to complete your rollover (<i>or transfer</i>) request. A Letter of Acceptance will not be issued unless this box is checked.
Payment Instructions <i>Please select only one option. Complete your SSN and Name in the space provided.</i>	<input type="checkbox"/> Check: Make payable and mail to: ING Life Insurance and Annuity Company, for the benefit of _____ <i>Account Holder SSN/Account Holder Name</i> PO Box 31812 Hartford, CT 06150-1812 <input type="checkbox"/> Express Mail (for checks) Bank of America Lockbox #31812 Attn: 3 rd Flr - CT2-547-03-24 99 Founders Plaza East Hartford, CT 06108		<input type="checkbox"/> Wire: Wachovia Bank of North Carolina ABA Number: 053000219 Bank Account Number: 2087300443964 ING National Trust Gov't and Health Account Reference Number: _____ <i>Destination Plan #./Account Holder SSN/ Account Holder Name</i>
Important Reminder	You must attach a copy of your most recent statement from your prior plan or IRA account to this form. A form received without a statement will be returned to you without further action.		
Special Instructions	Please type or print any special instructions you wish to bring to our attention.		
Account Holder Certification <i>Required</i>	I have reviewed the completed information, and it correctly reflects my intended rollover (<i>or transfer</i>) of benefits to the Destination Plan. I certify that the amounts are rollover eligible amounts in accordance with the Internal Revenue Code of 1986, as amended. I understand the amount received by ING will be invested in accordance with my current investment allocation under the Destination Plan on the date the amount is received in Good Order. I also understand when these assets are subsequently withdrawn or distributed, the distribution may be subject to a surrender fee and/or market value adjustment. Amounts rolled over from a non-457 plan to a governmental 457(b) would continue to be subject to any applicable 10% Premature Withdrawal Tax under the Internal Revenue Code. Account Holder Signature _____ Date (mm/dd/yyyy) _____		