



# Withdrawal Request - In Service 401 – Corporate – ERISA

ING Life Insurance and Annuity Company  
151 Farmington Avenue  
Hartford, CT 06156-1268  
Telephone: 1-800-262-3862

ING Life Insurance and Annuity Company will be defined as “the Company”, “ILIC”, “we”, “us”, or “our” in this document. Please refer to attached instructions.

**THE FOLLOWING SECTIONS ARE TO BE COMPLETED BY THE PARTICIPANT.**

<b>Participant Information</b>  <i>Please print.</i>  <b>If you have a PO Box, U.S. Tax laws also require a street address to be indicated. If provided, distribution will be mailed to P.O. Box indicated unless different instructions are provided in the Payment and Mailing section.</b>	Plan Name			
	Contract No.	Billing Group No.	Social Security No.	Date of Birth (mm/dd/yyyy)
	Participant Name (Last, First, Middle Initial)			
	MANDATORY – Participant Resident Address (No. & Street)			PO Box (optional)
	City/Town		State	Zip Code
Work Telephone No. (    )		Extension	Home Telephone No. (    )	
<b>Non-Resident Tax Information</b>  <i>This information must be completed if resident address is outside the United States.</i>	CHECK ONE BOX ONLY and complete information, if applicable.			
	<input type="checkbox"/> <b>I am a citizen of the United States living in a Foreign Country</b> If you are a U. S. Citizen, your withdrawal is subject to withholding rules for U. S. Citizens (see the Non-Resident Tax Information section in the instructions for this form) with this exception: You are not able to elect ‘out’ of withholding. <input type="checkbox"/> <b>I am not a United States Citizen. My country of legal residence is _____.</b> If you are not a U. S. Citizen, your withdrawal is subject to withholding provisions for Non-Resident Aliens. You must complete, sign, date, and return to us the IRS Substitute Form W-8BEN, “Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding.” If you do not have a U. S. Social Security Number, you must apply (IRS Form W-7) for and receive an Individual Taxpayer Identification Number (ITIN) from the IRS.			
<b>Tax Withholding (Substitute W-4P)</b>  <i>Complete only if U. S. Resident Address and the check is payable to Participant.</i>	Even if you decide not to have Federal/State Income Tax Withheld, you are still liable for payment of Federal/State Income Tax on the taxable portion of this payment. You may be subject to tax penalties under the Estimated Tax Payment Rules if your payments of estimated tax and withholding, if any, are not sufficient to cover your tax liability.			
	<b>Federal Withholding</b> If any part of this payment is exempt from the 20% mandatory Federal Income Tax Withholding: <input type="checkbox"/> I want Federal Income Tax Withheld from this payment of 10% <input type="checkbox"/> I do not want Federal Income Tax withheld from this payment (available only for payments to an individual).  <p style="text-align: center;"><b>DEFAULT: If no election is made, 10% Federal Income Tax Withholding will occur.</b></p> <b>State Withholding</b> My residence state for tax purposes is: _____ (please complete the State Income Tax Withholding Notification form if applicable)  If any part of this payment is exempt from mandatory State Income Tax Withholding: <input type="checkbox"/> I want State Income Tax withheld from this payment (please complete and submit your state of residence’s applicable State Income Tax Withholding Form). <input type="checkbox"/> I do not want State Income Tax withheld from this payment.  <p style="text-align: center;"><b>DEFAULT: If no election is made, State Income Tax Withholding will occur, if applicable.</b></p>			

**Electronic Deposit to U. S. Bank Accounts Only**

*Optional – Choosing this option will result in a more timely access to your funds.*

If you would like us to electronically deposit your withdrawal amount to your bank, please provide your bank's name, complete address, ABA routing number, and your bank account number. *(Please verify the correct ABA routing number with your bank.)* We will not deposit to a third party account. If the electronic deposit cannot be completed using the information provided below, we will issue and mail a check to the Participant. This is not a wire transaction.

Please indicate whether this is a  Checking or  Savings Account

Account Holder(s) <i>(as it is registered at your bank)</i>		
Bank Name	Bank Telephone No.	
Bank Address <i>(No. &amp; Street)</i>		
City/Town	State	Zip Code
ABA Routing No. <i>(9 digits)</i>	Bank Account No.	

**Payment and Mailing Information**

*Check one only. If not indicated, check will be mailed to the Participant.*

Mail to Other Carrier    Mail to Trustee    Mail to Participant    Mail to Alternate Address (QDRO only)

Make Check Payable to:	Rollover Account No.
Other Carrier Name <i>(if applicable)</i>	
Other Carrier Address <i>(No. &amp; Street / PO Box)</i>	
City/Town	State      Zip Code

**Participant's Authorized Signature and Certification**

*Contact your Representative for rollover options and further clarification.*

I, the Participant, certify that I have read the Terms and Conditions section and agree to its provisions, I also agree with any information that has been pre-filled.

**I certify that I have received and understand the Special Tax Notice regarding the application of the 20% Federal Income Tax Withholding to certain Plan payments and, if applicable, waive the 30-day notice requirement. (Special Tax Notice is available at [www.ingretirementplans.com/taxnotice](http://www.ingretirementplans.com/taxnotice)).**

I understand that any loan must be repaid prior to withdrawal or be subject to applicable taxes and penalties.

I understand that the Company reserves the right to directly or through a third party recover any payments made in excess of amounts to which I am entitled under the terms of the Contract, regardless of the method of payment.

Participant's Signature <i>(optional)</i>	Date <i>(mm/dd/yyyy)</i>
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**THE FOLLOWING SECTIONS ARE TO BE COMPLETED BY THE TPA OR DEEMED FIDUCIARY**

**Reason for Withdrawal**

- SELECT ONE**
- Hardship *(For account values after 12/31/88 only contributions can be withdrawn. To not exceed this limitation, please provide instructions in the Type of Withdrawal Section of this form.)*
  - Qualified Domestic Relations Order *(Must be accompanied by the QDRO Certification Form)*
  - Minimum Distribution Requirement (MDR) *(This will be reported in the year of the withdrawal) (Minimum Age 70½)*
  - Plan Loan
  - In-Service Withdrawal prior to Age 59½
  - In-Service Withdrawal on or after Age 59½
  - Direct Transfer of Assets to another 401 Plan Investment *(Split-funding)* \_\_\_\_\_  
*(% or \$ - 100% closes account)*

<b>Reason for Withdrawal</b> <i>(Continued)</i>	<ul style="list-style-type: none"> <li>Payments may be subject to one or more of the following: ILIAC contractual fees, deferred sales charges, or market value adjustments. For dollar amounts, elect to have the check amount to be either: <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Net of charges:</b> You will receive the amount you request and any fees will be deducted from the remaining account balance.</li> <li><input type="checkbox"/> <b>Gross:</b> Any fees will be deducted from the amount you request.</li> </ul> </li> <li><b>Default</b> – Unless indicated in the Type of Withdrawal section that no election is made, the amount requested will be the <b>gross amount</b>. If a percentage amount is requested, the fees will be deducted from the amount requested.</li> <li>The check amount will automatically be reduced by the Federal/State Income Tax Withholding <i>(if applicable)</i>.</li> </ul>		
<b>Withdrawal Amount</b>	Please complete the withdrawal amount for each asset account in dollars, percentage or units. An entry <b>must</b> be made for each applicable asset account. Asset accounts will only be distributed where amount has been provided.		
	DEFERRAL _____	MATCH _____	OTHER: _____ _____
	Special Instructions		
<b>Cost Basis</b>	Cost Basis <i>(after-tax contribution)</i>		
<b>Loan Information</b>	Defaulted Loan Amount	Account Type <i>(Ex: deferral, match, etc.)</i>	
	If no account type is indicated, any taxes associated with the defaulted loan amount will first be deducted from accounts associated with employee contributions. IRS Form 1099-R will be issued at year-end. The amount shown above will be reported as taxable income. The tax withholding calculated for this amount will be taken from the assets held in the account selected in this section. Based on the age indicated on this form, the amount may be subject to an additional 10% tax penalty when the IRS Form 1040 is filed with the IRS.		
<b>Third Party Administrator's Signature and Certification</b>	I am employed as a Third Party Administrator for the Plan identified above and have recorded this withdrawal in our records for this plan.		
	Third Party Administrator's Signature <i>(Optional)</i>		Date <i>(mm/dd/yyyy)</i>
<b>Trustee or Named Fiduciary's Authorized Signature and Certification</b>  <i>To be completed by Plan Trustee.</i>	I am a Trustee or Named Fiduciary of the Plan identified above and certify the following: <ol style="list-style-type: none"> <li>the requested benefits are permitted by the Plan;</li> <li>for withdrawals made to pay Plan expenses, I have determined in my fiduciary capacity that the service requested was necessary, has been provided at a reasonable expense to the plan; and the payment of such expense from Plan assets is permissible under the terms of the Plan;</li> <li>if the Plan requires Spousal Consent for the withdrawal, it has been secured in a separate document including any additional certifications;</li> <li>if the Participant's signature has been obtained in a separate document, the Participant has received from the Trustee or Named Fiduciary the Special Tax Notice regarding application of Federal Income Tax Withholding to certain Plan payments; the Participant's withholding elections for State and Federal Income Tax purposes, where applicable, have been obtained in a separate document along with the IRS Form Substitute W-9 and if applicable waive the 30-day notice requirement; and</li> <li>I have read and agree to the terms and conditions of the requested withdrawal and certify that the information stated above is true and complete. I further understand that the Company may rely conclusively on these certifications in processing the requested benefits above and that, in the case of any conflicting information, the Company is entitled to rely exclusively on the information contained in this Withdrawal Request Form. If appropriate, the information shown on this form has been reviewed with the Third Party Administrator.</li> </ol>		
	Trustee or Named Fiduciary <i>(please print)</i>		Date <i>(mm/dd/yyyy)</i>
	Trustee or Named Fiduciary's Signature		Daytime Telephone No.



# State Income Tax Withholding Notification

401, 403(b), 408 and Governmental 457 Plan Distribution

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<p><b>Notification</b></p>	<p>If you are a resident of California, Iowa, Kansas, Maine, Massachusetts, North Carolina, Oklahoma, Oregon, Vermont, or Virginia*, your state requires State Income Tax Withholding on the taxable portion of your distribution from your 401, 403(b), 408 Individual Retirement or Governmental 457 Plan. This State Income Tax Withholding is in addition to the mandatory 20% (or, in some cases, elected 10%) Federal Income Tax Withholding. Please note, when a state cost basis differs from Federal, the Federal cost basis will be used in determining taxability for State Income Tax Withholding purposes.</p> <ul style="list-style-type: none"> <li>If you are a resident of <b>California</b> or <b>Oregon</b>, State Income Tax Withholding will be calculated according to the <b>State Withholding Table (below)</b> for your state <b>unless</b> you complete the bottom portion of this form indicating your election "out" of State Income Tax Withholding, and return it to us with, and to the same Hartford Service Center location as, your Withdrawal Request.</li> <li>If you are a resident of <b>Iowa, Kansas, Maine, Massachusetts, Oklahoma, or Vermont</b>, State Income Tax Withholding will be automatically calculated according to the <b>State Withholding Table (below)</b> for your state. These states do not allow an election "out" of State Income Tax Withholding when Federal Income Tax Withholding applies.</li> <li>If you are a resident of <b>North Carolina</b> or <b>Virginia*</b>, State Income Tax Withholding will be calculated automatically <b>unless</b> you meet certain income criteria and claim an exemption from withholding. To claim an exemption: for North Carolina complete Form NC-4P (obtained from the North Carolina Department of Revenue); for Virginia complete Form VA-4P (obtained from the Virginia Department of Taxation), and return the appropriate form to us with, and to the same Hartford Service Center location as, your Withdrawal Request.</li> </ul> <p>Please refer to the following table for State Income Tax Withholding rules on distributions from 401, 403(b), Governmental 457 and 408 Individual Retirement Plans.</p>																				
<p><b>State Withholding Table</b></p>	<table border="0"> <tr><td>California -</td><td>10% of amount of Federal Income Tax withheld</td></tr> <tr><td>Kansas -</td><td>5% of taxable portion of distribution</td></tr> <tr><td>Iowa -</td><td>5% of taxable portion of distribution</td></tr> <tr><td>Maine -</td><td>5% of taxable portion of distribution</td></tr> <tr><td>Massachusetts -</td><td>5.3% of taxable portion of distribution</td></tr> <tr><td>North Carolina -</td><td>4% of taxable portion of distribution</td></tr> <tr><td>Oklahoma -</td><td>5% of taxable portion of distribution</td></tr> <tr><td>Oregon -</td><td>9% of taxable portion of distribution</td></tr> <tr><td>Vermont -</td><td>6.72% of taxable portion of distribution</td></tr> <tr><td>Virginia* -</td><td>4% of taxable portion of distribution</td></tr> </table> <p>This reflects applicable states and their stated withholding rates effective 1/1/2001. Rates may be modified by the states at any time and additional states may add a requirement to withhold on these types of distributions at any time. Our withholding will reflect the current rate for the applicable state at the time of each individual payment.</p> <p>*Note: Virginia State Income Tax is not applicable to 408 plans.</p>	California -	10% of amount of Federal Income Tax withheld	Kansas -	5% of taxable portion of distribution	Iowa -	5% of taxable portion of distribution	Maine -	5% of taxable portion of distribution	Massachusetts -	5.3% of taxable portion of distribution	North Carolina -	4% of taxable portion of distribution	Oklahoma -	5% of taxable portion of distribution	Oregon -	9% of taxable portion of distribution	Vermont -	6.72% of taxable portion of distribution	Virginia* -	4% of taxable portion of distribution
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<p><b>Payee/Account Information</b></p>	<p>I am a resident of (check one)</p> <p><input type="checkbox"/> California    <input type="checkbox"/> Oregon</p> <p>and I wish to elect "out" of State Income Tax Withholding.</p> <hr/> <table border="1"> <tr> <td data-bbox="381 1879 1230 1936">Payee's Signature</td> <td data-bbox="1230 1879 1578 1936">Date (mm/dd/yyyy)</td> </tr> </table>	Payee's Signature	Date (mm/dd/yyyy)																		
Payee's Signature	Date (mm/dd/yyyy)																				



We understand that you have made a decision to withdraw funds at this time. As a valued customer, we would appreciate your response to this brief survey.

1. Are you continuing to stay in the workforce?  Yes  No
2. Please indicate your age  < 29  30-39  40-49  50-58  59-64  65-70  > 70
3. Who did you consult in making this decision to withdraw your fund? *(check all that apply)*
  - ING Representative  Family or Friend  Employer
  - Financial advisor/planner  Accountant  No one
  - Other *(specify)*: \_\_\_\_\_
4. Which of the following services do you associate ING with providing? *(check all that apply)*
  - Financial Services  Property & Casualty Insurance  Retirement
  - Healthcare Insurance  Life Insurance  None of these
5. Which of the following products do you think ING offers? *(check all that apply)*
  - Annuities  IRA *(Individual Retirement Accounts)*  Mutual Funds
  - Retirement Plans *(e.g., 401k)*  None of these
6. Overall, how would you rate your satisfaction with the **service** provided by ING? *(check one box only)*
  - Excellent  Very Good  Good  Fair  Poor
7. Overall, how would you rate your satisfaction with the **products and fund choices** provided by ING? *(check one box only)*
  - Excellent  Very Good  Good  Fair  Poor
8. How would you rate your satisfactions with the **overall investment performance** in your retirement plan provided by ING? *(check one box only)*
  - Excellent  Very Good  Good  Fair  Poor
9. How could ING have provided better service and/or products to meet your needs?  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Thank you for taking the time to complete this survey. If you would like to discuss your retirement needs or other options, please contact your local ING Representative or call our Customer Service Representatives at **1-800-525-4225**.

To learn more about ING's full range of services, including our rollover and income products, please visit [www.INGRetirementplans.com](http://www.INGRetirementplans.com)

FOR ING USE ONLY

- Market:**  Corporate  Healthcare  Education  Government
- Reason:**  Retirement  Plan Termination  Miscellaneous In-Service Withdrawal
- Asset Transfer  Separation from Service
- Request:**  Cash  Transfer to Other Carrier *(specify name)* \_\_\_\_\_
- Assets Surrendered:**  < \$5,000  \$5,000 - \$20,000  \$20,000-\$50,000  \$50,000-\$100,000  > \$100,000



# Withdrawal Request - In Service Instructions

401 – Corporate – ERISA

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<p><b>Good Order</b></p>	<p>Good Order is receipt at our Hartford Service Center of this form and any other required information or forms that have been accurately and entirely completed, and includes appropriate signatures in all designated areas. Forms and any other requested information not received in Good Order, as determined by us, may be returned to you for correction and processed upon re-submission in Good Order at our Hartford Service Center.</p>
<p><b>Terms and Conditions</b></p>	<p>The withdrawal effective date will be the date our Hartford Service Center has received the In-Service Withdrawal Request (Form) and any other required information or forms in Good Order.</p> <p>For purposes of calculating the amount, the value of the vested individual account will be determined after the final close of business of the New York Stock Exchange on the valuation date we have received the Form and any other required information or forms in Good Order at our Hartford Service Center. A valuation date is any normal business day, Monday through Friday, that the New York Stock Exchange is open. Payment will be made from the accounts as indicated in the Type of Withdrawal section of this form.</p> <p>The Trustee or Named Fiduciary of the Plan may be responsible for authorizing the withdrawal from the Group Annuity Contract. The Trustee or Named Fiduciary is also responsible for securing Spousal Consent (<i>if required</i>), coordinating with the Plan record keeper to insure Plan benefit records are complete and current, and providing us with the necessary tax information when we are to make a taxable and reportable withdrawal directly to the Participant.</p> <p>Generally, all information requested on the Form <b>MUST</b> be provided by the Trustee or Named Fiduciary who is required to sign the Form. We are unable to provide or confirm any of this information. If you need additional space for special instructions to your Form, please indicate in the Special Instructions section. <b>We are unable to accept requests that indicate that withdrawals are not to be processed on the date of receipt. As a result, forms completed with notations to that effect, or post dated signatures, will be returned.</b></p> <p>Generally, We require Plan Participants to indicate their consent on this Form. The Trustee or Named Fiduciary has the responsibility to obtain the Participant’s signature, which can be on this form or on a separate document.</p> <p>Payments may be subject to one or more fees, deferred sales charges or market value adjustments. Unless you indicate otherwise, any fees, charges, or adjustments will be deducted from the amount you requested. If a percentage amount is requested, the fees will be deducted from the amount requested. The Deferred Sales Charge may be waived on our internal transfers. If you have questions about the fees, please call for further information.</p> <p>For a partial withdrawal, amounts will be withdrawn from each investment option in the same proportion as its value is to the total value (<i>pro-rata</i>). If your Plan permits and you do not want the funds withdrawn pro-rata, indicate the amounts to be withdrawn from specific investment options in the Special Instructions section of the form.</p>
<p><b>Non-Resident Tax Information</b></p>	<p><b>This information is required only if your residency is outside the United States.</b></p> <p><b>If you are a United States Citizen and the distribution is delivered to a Non-U. S. Resident address</b>, your payment is subject to U. S. Federal Income Tax Withholding rules for United States citizens (<i>see Tax Withholding section of this form</i>) with this exception: You are <b>not</b> able to elect “out” of U. S. Federal Income Tax Withholding.</p> <p><b>If you are not a United States Citizen and the distribution is delivered to a Non-U. S. Resident address</b>, your payment is subject to U. S. Federal Income Tax Withholding provisions for Non-Resident Aliens. The taxable portion of your payment that is considered United States-source income is subject to 30% Non-Resident Alien U. S. Federal Income Tax Withholding. To calculate U. S. Federal Income Tax Withholding, we assume (<i>as allowed by law</i>) that your entire payment is from United States sources. If you believe any portion is not from a United States source, or the rate of the U. S. Federal Income Tax is less, you can claim a U. S. Federal Income Tax refund when filing your United States Federal Income Tax (<i>Form U.S. Federal Non-Resident Income Tax Return 1040NR</i>) return.</p>

<b>Tax Withholding</b>	<p><b>Minimum Distribution Requirement (MDR)</b> If you are receiving an MDR, we are required to withhold 10% of the taxable amount and send it to the IRS as Federal Income Tax Withholding unless you elect to have no Federal Income Tax Withheld.</p> <p><b>Hardship Withdrawals of Deferrals</b> - Hardship withdrawals of contributions from 401 plans may not be rolled over. Because they are not eligible rollover distributions, they are not subject to the 20% Federal Income Tax Withholding rules. Rather, hardship withdrawals of elective deferrals are subject to 10% voluntary Federal Income Tax Withholding. 10% voluntary Federal Income Tax will be withheld unless otherwise indicated on the form.</p> <p>If the amount you receive from this withdrawal is more than your cost basis (<i>for example after-tax employee contributions and PS58 costs</i>), the excess is taxable income.</p> <p>The check amount will be reduced automatically by the Federal/State Income Tax Withholding (<i>if applicable</i>).</p> <p>Please read the <b>Special Tax Notice</b> and sign the Authorized Signatures and Certification section of the withdrawal form acknowledging that you have received and read such notice and waive the 30-day notice requirement by selecting a withdrawal option.</p> <p>Some withdrawals are subject to an additional 10% penalty. The penalty is not deducted at the time of withdrawal but is payable when Participant taxes are filed.</p> <p><b>Federal Withholding:</b> The taxable portion of an eligible rollover distribution is also subject to Federal Income Tax Withholding at the rate of 20%. If the withdrawal is a non-eligible rollover distribution, please complete the Federal Income Tax Withholding section (W-4P) of this notice. For exceptions, refer to the Special Tax Notice.</p> <p><b>State Withholding:</b> Please indicate your state of residence for State Income Tax Withholding purposes. For those states which have mandatory State Income Tax Withholding, we will withhold State Income Tax as determined by each state. If you are in a state that has voluntary State Income Tax Withholding, please indicate the amount you want withheld or that you do not want any amounts withheld. If nothing is indicated, no State Income Tax Withholding will occur. If you live in a state with no State Income Tax, we will not take any State Income Tax Withholding. Please refer to the State Income Tax Withholding Notification enclosed.</p>
<b>Tax Reporting Information</b>	<p>On withdrawals made payable to a Participant or direct rollovers, we will report withdrawals on IRS Form 1099-R. All parties should consult their tax advisor, Plan Administrator, or IRS Publication 515 for more details.</p>
<b>Electronic Deposit to U. S. Bank Accounts Only</b> <i>(Optional)</i>	<p>Take advantage of a convenient (<i>avoid trips to your bank or mail delays</i>) method of having your withdrawal electronically deposited to your bank account.</p> <p><b>To ensure your payment is accurately deposited into your bank account please verify with your bank or financial institution the proper instructions for Electronic Deposits.</b></p>
<b>Payment and Mailing Information</b>	<p>If the check is made payable to the Trustee, it will be sent to the Trustee's address of record under the Contract and the Trustee is responsible for all tax reporting and withholding.</p> <p>If the check is made payable to the Participant, it may be mailed to the Participant's address, or to the Trustee's address of record under the Contract. We will be responsible for all applicable Federal Income Tax reporting and withholding based on the information provided by the Employer, Trustee, or Named Fiduciary on the Withdrawal Request. We will make checks payable to a 3<sup>rd</sup> party other than the Trustee only if a rollover or a QDRO is indicated.</p>
<b>Authorized Signatures and Certification</b>	<p>The parties signing this form acknowledge that they are authorized by the Plan document to approve withdrawal requests. The Official's title, as it relates to the Plan, must be included.</p> <p>The parties signing this form further certify that the election, notice and Spousal Consent (<i>if applicable</i>) requirements of the Retirement Equity Act of 1984 have been met with respect to the withdrawal and any additional certifications.</p> <p>Note: Please follow your Third Party Administrator's (TPA) procedures for processing withdrawals.</p>