

**FIRSTHAND FUNDS INDIVIDUAL RETIREMENT ACCOUNT (IRA)
CERTIFICATION OF ROLLOVER ASSETS**



RESTRICTION ON INDIRECT (60-DAY) ROLLOVERS

An IRA participant is allowed only one rollover from one IRA to another (or the same IRA) across all IRAs (Traditional, Rollover, Roth, SEP, SARSEP and SIMPLE) in aggregate that a taxpayer owns in any 12-month or 365-day period. As an alternative, a participant can make an unlimited number of trustee-to-trustee transfers where the proceeds are delivered directly to the receiving financial institution, successor custodian or trustee. You must contact the receiving institution to initiate a trustee-to-trustee transfer. For more information please visit the Internal Revenue Service's web site www.irs.gov using the search term "IRA One-Rollover-Per-Year Rule".

PARTICIPANT INFORMATION

Name: _____ Cell Phone: () _____

Address: _____ Alternate Telephone: () _____

City: _____ State: _____ Zip Code: _____

Social Security Number: _____ Date of Birth: _____

Account Number: _____

TRADITIONAL ROLLOVER

- Traditional IRA Rollover** - This is a distribution of all or part of my account balance from another IRA which is being rolled over within 60 calendar days. I understand that 365 days must have passed since I last received a rollover distribution from this or any other IRA.
- IRA Eligible Rollover Distribution** - This is a non-periodic distribution from my employer's qualified retirement plan of all or part of my account balance, other than the portion of any distribution which is nontaxable, which is being rolled over within 60 calendar days. (Your employer's plan administrator should be able to tell you what portion of your distribution is an "eligible distribution".) I certify that no portion of this rollover is from any portion of a Designated Roth Contribution Account under my employer's qualified retirement plan or from any amount required to be distributed under Internal Revenue Code sections 408(a)(6) and 401(a)(9), commonly known as a required minimum distribution.

ROTH ROLLOVER

- Roth IRA Rollover** - This is a distribution of all or part of my account balance from another Roth IRA which is being rolled over within 60 calendar days. I understand that 365 days must have passed since I last received a rollover distribution from this or any other IRA.
- Qualified Rollover Contribution (conversion) into a Roth IRA from a 401(k), 403(b), 457 Plan or other Qualified Plan** - This is a distribution from my employer's retirement plan paid as a direct rollover contribution (conversion) into a Roth IRA.
- Designated Roth Contribution Account** - This is a direct rollover or a 60-day rollover from my Designated Roth Contribution Account under my employer's qualified retirement plan.
- Military Death Gratuity Payment** - This rollover contribution is less than \$100,000 and is being made within 365 days.
- Servicemember's Group Life Insurance (SGLI)** - This rollover contribution is less than \$400,000 and is being made within 365 days.

PARTICIPANT CERTIFICATION

I certify that the contribution described above is an eligible IRA rollover contribution. I certify that this contribution is being rolled over within 60 calendar days or is being rolled directly from my employer's plan or current custodian and meets the requirements for tax law provisions, as described above. I certify that the rollover is not part of a series of payments over my life expectancy or over a period of 10 years or more. The rollover does not include any required minimum distribution, hardship distribution, corrective distribution, or deemed distribution from the employer's qualified retirement plan. I understand that this rollover contribution is irrevocable and involves important tax considerations. Specifically, I understand that a rollover contribution from a pre-tax qualified retirement plan will no longer be eligible for the special averaging, capital gains and separate tax treatment that may be available under my employer's plan. I agree that I am solely responsible for all tax consequences. I also agree that neither the Custodian nor Firsthand Funds shall have responsibility for any such tax consequences or any consequences resulting from this amount being ineligible for rollover. Rules regarding rollovers, and their tax implications, are complex. Please refer to IRS Publication 590 or a professional tax advisor for more information.

I have read this form and understand and agree to be legally bound by the terms of this form. I also understand that the Custodian will rely on my instructions within this form when accepting my rollover contribution.

Participant's Signature: _____ **Date:** _____

Mail to the following:

First Class Mail:
Firsthand Funds
P.O. Box 9836
Providence, RI 02940

Overnight Mail:
Firsthand Funds
4400 Computer Drive
Westborough, MA 01581
1-888-884-2675