



# IVA Funds IRA Recharacterization Form

PLEASE PRINT ALL ITEMS CLEARLY

This form may be used to recharacterize all or part of an IRA conversion or contribution so long as the request is submitted no later than the tax year deadline (see Note in Part 4 below). You may recharacterize all or part of your assets from a previous Roth IRA conversion back to a Traditional IRA or SEP IRA. You may also recharacterize all or part of your assets from a previous IRA contribution back to another type of IRA.

**Mail To:** IVA Funds  
P.O. Box 219061  
Kansas City, MO 64121-9061

**Overnight Mail To:** IVA Funds  
430 W 7<sup>th</sup> Street  
STE 219061  
Kansas City, MO 64105-1407

For more information, call 1-866-941-4482 or visit the Funds' website at [www.ivafunds.com](http://www.ivafunds.com).

## 1. SHAREHOLDER INFORMATION

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
First Name	MI	Last Name	Suffix
<input type="text"/>		<input type="text"/>	
Social Security Number		Date of Birth (MM/DD/YYYY)	
<input type="text"/>		<input type="text"/>	
Daytime Telephone		Evening Telephone	

### Mailing Address:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Street Number	Street Name	Apt. # / Suite	P.O. Box
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
City	State	Zip Code	

## 2. TYPE OF RECHARACTERIZATION

Check the appropriate box below to indicate the type of recharacterization you would like to make:

Recharacterize all or part of a previous Roth IRA conversion back to a:  Traditional IRA or a  SEP IRA

OR

Recharacterize all or part of a previous IRA contribution back to another type of IRA:

<b>Recharacterize a previous</b>	<i>Check one below:</i> Roth IRA contribution Traditional IRA contribution SEP IRA contribution	<b>To a</b>	<i>Check one below:</i> Roth IRA contribution Traditional IRA contribution SEP IRA contribution
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## ACCOUNT NUMBER & AMOUNT(S) TO RECHARACTERIZE

Provide the IVA Funds' account number and the fund(s) which contain the assets you would like to recharacterize below. Also, indicate the dollar amount(s) of the original conversion or contribution amount that you would like to recharacterize.

Account Number	<input type="text"/>
<b>IVA Worldwide</b>	Class A      Class C      Class I
Amount to Recharacterize (\$)	<input type="text"/> Year Conversion or Contribution Was Made (YYYY) <input type="text"/>
<b>IVA International</b>	Class A      Class C      Class I
Amount to Recharacterize (\$)	<input type="text"/> Year Conversion or Contribution Was Made (YYYY) <input type="text"/>

**NOTE:** Specify all or part of your original conversion or contribution amount. IVA Funds will determine the earnings or losses attributable to that amount, and, as required by the IRS, adjust the amount that must be transferred in your recharacterization.

### 3. INVESTMENT INSTRUCTIONS – NEW OR EXISTING IRA ACCOUNT

You may invest your recharacterized assets into an existing IVA Funds' IRA Account, or you may establish a new IRA Account.

#### A. Existing IVA Funds' IRA Account:

Invest the assets from this recharacterization into my existing IVA Funds' IRA Account below:

Account Number	<input type="text"/>		
<b>IVA Worldwide</b>	Class A	Class C	Class I
% Allocation	<input type="text"/>		Year Conversion or Contribution Was Made (YYYY) <input type="text"/>
<b>IVA International</b>	Class A	Class C	Class I
% Allocation	<input type="text"/>		Year Conversion or Contribution Was Made (YYYY) <input type="text"/>

#### B. New IVA Funds' IRA Account:

Invest the assets from this recharacterization into a new IVA Funds' IRA Account. You must enclose a completed New IRA Account Application, and each new fund established must meet the minimum initial investment amount requirement.

<b>IVA Worldwide</b>	Class A	Class C	Class I
% Allocation	<input type="text"/>		Year Conversion or Contribution Was Made (YYYY) <input type="text"/>
<b>IVA International</b>	Class A	Class C	Class I
% Allocation	<input type="text"/>		Year Conversion or Contribution Was Made (YYYY) <input type="text"/>

**NOTE:** The total allocation percentages in sections A and B above must equal 100%. Attributable earnings or losses will be allocated pro rata.

### 4. SIGNATURE & CERTIFICATION

- I certify the accuracy of the information provided on the IRA Recharacterization Form and authorize IVA Funds to recharacterize a previous IRA conversion or IRA contribution as outlined above.
- I accept full responsibility for complying with all IRS requirements with respect to my IVA Funds – UMB Bank, N.A. IRA Account(s). I hereby indemnify International Value Advisers, LLC, IVA Funds, DST Asset Manager Solutions, Inc. and UMB Bank, N.A., and any affiliate and/or any of their directors, trustees, employees and agents if I fail to meet such IRS requirements.

Signature of IRA Account Owner

Date (MM/DD/YYYY)

**NOTE:** If you are recharacterizing assets from the previous year, you generally must make the recharacterization by the due date of your income tax return (including extensions) and reflect it on your return. However, if you filed your return without making the recharacterization, you still may make the recharacterization within six months of the due date of your return, excluding extensions. If you are making this recharacterization after you have filed your return, you must file an amended return reflecting the recharacterization. Write "Filed pursuant to section 301.9100-2" on the amended return and file it at the same place you filed your original return. If you are recharacterizing assets from a previous year and submitting this form after April 15<sup>th</sup>, then check the box below that applies to you:

I filed my income tax return by the April 15<sup>th</sup> deadline.

I have received an extension to the April 15<sup>th</sup> filing date. Tax Filing Extension Date (MM/DD/YYYY):

Please also review the following IRS forms and publications, which provide guidance on how to report the recharacterization on your income tax return:

- IRS Form 8606, Nondeductible IRAs, and the related instructions.
- IRS Form 1040, U.S. Individual Income Tax Return, and the related instructions.
- IRS Publication 590, *Individual Retirement Arrangements (IRAs)*.

IRS forms and publications are available at the IRS website, or by calling the IRS at 800-829-3676.