



**2011 REQUEST TO DELAY REQUIRED MINIMUM DISTRIBUTION  
FROM MBA 403(b) RETIREMENT PLAN  
(MUST RENEW ANNUALLY)**

**THIS SIDE TO BE COMPLETED BY MEMBER. REVERSE SIDE TO BE COMPLETED BY EMPLOYER, UNLESS YOU ARE AN EVANGELIST OR SELF-EMPLOYED MINISTER AS DEFINED IN SECTION 3 BELOW.**

**1**

**INTERNAL REVENUE CODE INFORMATION ON REQUIRED BEGINNING DATE**

All 403(b) participants must begin receiving the required minimum distribution (RMD) by April 1 of the later of (1) the calendar year after which the employee attains age 70 ½ , or (2) the calendar year after which the employee retires. Note: In any year that you file a delay form you may no longer be eligible for ministers housing allowance or exemption from SECA tax on your MBA distributions. You **must** be **retired** in order to qualify for either of these benefits on your MBA 403(b) retirement distributions.

**2**

**GENERAL MEMBER INFORMATION**

Name \_\_\_\_\_  
 SS # \_\_\_\_\_ Birth Date \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Home Phone (\_\_\_\_) \_\_\_\_\_ Work Phone (\_\_\_\_) \_\_\_\_\_

**3**

**CERTIFICATIONS & SIGNATURE**

*I, the undersigned, hereby certify that I am actively employed, for which I am receiving compensation, at an Assemblies of God church or an Assemblies of God organization.*

*I, along with my employer, agree to notify MBA upon my actual retirement, to allow required minimum distribution (RMD) to begin. This form shall only apply for the current year. I understand that a new form must be submitted for each subsequent year and must be certified by both myself and my current employer.*

*I further understand I and my employer are fully responsible for notifying MBA of my retirement and recognize that the Internal Revenue Code requires a 50% excise tax to be levied upon amounts by which the required minimum distribution exceeds the actual amount distributed. As the individual requesting a delay of required minimum distribution, the burden of proof of continued employment is upon me and my employer.*

For Evangelists & Other Independent Contractor Ministers Only

*By initialing here, I am certifying that I am an independent contractor for ministry purposes, that I am not employed by any ministry, that I have ministry related income, and that I qualify to file a Schedule C for my federal income tax on my ministry income. [This is not for those who file as self-employed for SECA purposes only.] IRS Example: A church hires and pays you a salary to perform ministerial services subject to its control. Under common-law rules, you are an employee of the church while performing those services. Please call our Customer Care Services or visit our Web site for further clarifications on independent contractor status \_\_\_\_\_*

Member Initials

Member Signature \_\_\_\_\_ Date \_\_\_\_\_



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**1**

**INTERNAL REVENUE CODE INFORMATION ON REQUIRED BEGINNING DATE**

All 403(b) participants must begin receiving the required minimum distribution (RMD) by April 1 of the later of (1) the calendar year after which the employee attains age 70 ½ , or (2) the calendar year after which the employee retires.

**2**

**MINISTRY EMPLOYER INFORMATION**

Employer Name \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Phone ( ) \_\_\_\_\_ E-mail \_\_\_\_\_

*I hereby certify that \_\_\_\_\_ (employee name) is actively employed, for which they are compensated by the above named employer, which is an Assemblies of God church, or an Assemblies of God organization, or as a chaplain.*

*As the employer, I agree to notify MBA upon the actual retirement of the employee to allow required minimum distribution (RMD) to begin. This form shall only apply for the current year. I understand that a new form must be submitted for each subsequent year and must be certified by both the employee and employer.*

*I further understand as the employer, it is my responsibility to notify MBA of the employee's retirement and recognize that the Internal Revenue Code requires a 50% excise tax to be levied upon amounts by which the required minimum distribution exceeds the actual amount distributed. As the employer certifying this request to delay the required minimum distributions, the burden of proof of continued employment is upon both the employee and the employer.*

**3**

**SIGNATURE**

Authorized Employer Signature \_\_\_\_\_ Date \_\_\_\_\_  
Printed name \_\_\_\_\_ Title \_\_\_\_\_