

**Retirement Plan Name:** \_\_\_\_\_

**Participant Name:** \_\_\_\_\_ **SSN:** \_\_\_\_\_

**Street Address:** \_\_\_\_\_

**City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

Indicate State for Tax withholding if different from mailing address \_\_\_\_\_

**IMPORTANT: Please review the state specific rules prior to completing your state withholding election. You will only complete (1) one of the sections below depending on your state and your withholding election option.**

**Section 1:**
 I elect NOT to have state income tax withheld *\*\* MI residents must complete section 5 indicating payments are not taxable*
**Section 2:**
 I elect to have state income tax withheld

 Marital Status:  Married  Single      Allowances: \_\_\_\_\_ Additional Amount: \_\_\_\_\_ *optional*
**Section 3:**
 I elect to have the following amount withheld \$ \_\_\_\_\_ (enter amount)

**Section 4:**
 I elect to have state income tax withheld (calculate according to state defined percentages – **nonrecurring payments only**)

**Section 5:**

**ARIZONA (Recurring Non-IRA ONLY): (check one box only and complete required associated information)**

**MICHIGAN: (check one box only and complete \*\*required associated information)**

I elect to have state income tax withheld as follows:

I elect to have state income tax withheld as follows:

\*\*Marital Status:  Married  Single

\*\*Allowances: \_\_\_\_\_

- 1.3% of taxable income (1)
- 1.8% of taxable income (2)
- 2.7% of taxable income (3)
- 3.6% of taxable income (4)
- 4.2% of taxable income (5)
- 5.1% of taxable income (6)
- 0.8% of taxable income (7)

- Payments not taxable/you wish to opt out (1)
- You were born before 1946 (2)
- You were born between 1946 & 1952 (3)
- You were born after 1952 (4)
- You were born between 1946 & 1952 (7) and benefits are not covered under SS act

Do not withhold AZ tax  
\_\_\_\_\_ Additional amount to be withheld (*optional*)

\_\_\_\_\_ Additional amount to be withheld; *optional OR*

\_\_\_\_\_ Additional percentage to be withheld; *optional*

*I, the undersigned, hereby certify that my legal residence for state withholding is accurate and I authorize state taxes to be withheld as indicated on this form. I understand the information contained herein is for informational purpose and is subject to change and should be used in conjunction with the applicable state tax laws. This information is not intended to be considered tax advice from SEI Private Trust Company.*

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**(State elections continued on next page)**

## State Tax Information for Recurring (Pension) Non IRA Distributions – Common IRS Category of Distribution codes (1, 2, 3, 4 and 7)

- Information contained here is subject to change and should be used in conjunction with the applicable state tax laws. This document will not substitute for the advice of a tax advisor. For the most current state tax information, consult your tax advisor or your state revenue department.

**States with No State Tax Withholding:** AK, FL, HI, NH, NV, SD, TN, TX, WA, WY  
**Do not complete the withholding election if you reside in any of these states.**

**States that only allow for a flat dollar withholding election:** IL, IN, MD, MO, MT, NJ, NY, PA, WV (voluntary withholding states)

**Complete Section 1 to opt out or Section 3 for a flat dollar withholding**

- IL, PA, and WV** – You may elect any dollar amount to be withheld.
- NJ** – Only whole dollar amounts may be withheld and withholding must be at least \$10.00
- IN, MO and MT** – Withholding amount must be at least \$10.00
- NY** – Only whole dollar amounts may be withheld and withholding must be at least \$5.00
- MD** – Withholding amount must be at least \$5.00

**Voluntary W/H states calculate tax based on a valid election:** AL, CO\*, DC\*\*, ID, KY\*\*, LA, MN, ND, NM, OH\*\*, RI\*\*, SC\*\*, UT, WI

**Complete Section 1 to opt out or complete Section 2 or 3**

\*States that only require a marital status in the election

\*\*States that do not require a marital status in the election.

- You may elect a flat dollar withholding for these states in place of an election or in addition to a valid election.

**Mandatory W/H states that calculate tax based on a valid election:** AR\*, CA, DE, GA, KS, MA\*, ME, NC, OR, VA, and VT

**Complete Section 1 to opt out or complete Section 2 or 3**

\* States that do not require a marital status in the election.

- You may elect a flat dollar withholding for these states in place of an election or in addition to a valid election. If the flat dollar withholding does not meet the state minimum we will withhold at least the state minimum amount.
- For these mandatory states you must specifically elect no withholding if you do not want state withholding.

### Unique States:

**Mississippi – State Income tax is voluntary      Complete Section 1 to opt out or complete Section 3 or 4**

- You may elect a flat dollar withholding amount for Mississippi
- If you elect to have taxes calculated, tax will be withheld at 5% of the taxable distribution

**Iowa – State Income tax is mandatory and based on number of allowances (maximum allowances = 2)**

**Complete Section 1 to opt out or complete Section 2 or 3**

- You may elect a flat dollar withholding for this state in place of an election or in addition to a valid election. If the flat dollar withholding does not meet the state minimum we will withhold at least the state minimum amount.
- No allowances – state withholding will be at 5% of the taxable distribution
- One allowance – the first \$6000 of taxable income is exempt from taxes – remaining amount will be taxed at 5%
- Two allowances – the first \$12000 of taxable income is exempt from taxes – remaining amount will be taxed at 5%

**Nebraska and Oklahoma – State income tax is mandatory.      Complete Section 2 for additional amount only**

- State income tax withholding marital status and number of allowances will default from your elected Federal marital status and number of allowances. If you are withholding an additional amount for Federal tax and would also like to withhold an additional amount for state tax, please provide the amount in the additional amount in the state tax election section.

**Arizona - State income tax is voluntary (complete Section 5 - State Tax Election Form)**

**Connecticut – State income tax withholding is mandatory. You may opt out of withholding, but you must complete a CT-W4P or the Connecticut State Tax Election Form**

**Michigan - State income tax withholding is mandatory unless you tell us not to withhold state income taxes (complete Section 5 - State Tax Election Form)**

**State Tax Information for Eligible for Rollover Lump sum distributions from Qualified Plans – Common IRS Category of Distribution codes (1, 2, 3, 4 and 7). Rollover Distributions have no tax withholding.**

- You may specify a dollar amount to be withheld for state income tax by completing the appropriate section on the distribution form. Some states require a minimum dollar amount. We will withhold at least the state-required minimum amount when such a minimum applies.
- You may instruct us not to withhold state income taxes only when your state of residence allows such an election.
- Information contained here is subject to change and should be used in conjunction with the applicable state tax laws. This document will not substitute for the advice of a tax advisor. For the most current state tax information, consult your tax advisor or your state revenue department.

State of residence	State income tax withholding information
AK, AZ, FL, HI, NV, NH, SD, TN, TX, WA, WY	<b>No state income tax will be withheld for residents of these states</b>
AL, GA, ID, KY, MN, UT, WI	<p><b>State Income tax is voluntary and will be withheld according to state tax tables or for a flat dollar withholding only when you instruct us. (Section 1, 2 or 3 on election page)</b></p> <p style="text-align: center;"><i>There is no <u>calculated</u> tax withholding on distributions less than \$200</i></p>
LA, OH, SC	<b>State Income tax is voluntary and will be withheld according to state tax tables or for a flat dollar withholding only when you instruct us. (Section 1, 2 or 3 on election page)</b>
IL, IN, NJ, NY, PA, WV	<b>State income tax is voluntary and will only allow for a flat dollar withholding amount. (Section 3 only on election page)</b>
CO, MS, MO, MT, NM, ND, RI	<p><b>State income tax with voluntary and is withheld according to the below percentages. (Section 1, 3 or 4 on election page)</b></p> <ul style="list-style-type: none"> <li>• <b>CO:</b> 4.55% of the adjusted taxable distribution after marital status calculation. No withholding if form is not on file.</li> <li>• <b>MS:</b> 5% of the distribution. No withholding if form is not on file.</li> <li>• <b>MO:</b> 5.3% of the distribution. No withholding if form is not on file.</li> <li>• <b>MT:</b> 6% of the distribution. No withholding if form is not on file.</li> <li>• <b>NM:</b> 5.9% of the distribution amount when distribution amount is \$200 or more. No w/h if form is not on file.</li> <li>• <b>ND:</b> 1.84% of the distribution. No withholding if form is not on file.</li> <li>• <b>RI:</b> 5.99% of the distribution. No withholding if form is not on file.</li> </ul>
CA, IA, MA, OK, OR	<p><b>State income tax withholding is mandatory unless you instruct us not to withhold state income taxes. See below for state-specific minimums and exceptions (Complete Section 1 on election page only if opting out of taxes; Section 3 is optional but may have applicable minimums)</b></p> <ul style="list-style-type: none"> <li>• <b>CA:</b> 10% of the <i>federal withholding</i> amount will be calculated when distribution is \$200 or more. There are no applicable minimums on a flat dollar withholding election.</li> <li>• <b>IA:</b> 5% of the distribution amount.</li> <li>• <b>MA:</b> 5% of the distribution amount if calculating tax. Participants can enter marital status and allowances and tax will be based off of tax tables vs. 5.05% (Section 2)</li> <li>• <b>OK:</b> 5% of the distribution amount</li> <li>• <b>OR:</b> 8% of the distribution amount.</li> </ul>
AR, CT, DE, KS, ME, MD, NE, NC, VA, VT	<p><b>State income tax withholding is mandatory. You may not opt out of state taxes. See below for state-specific minimums and exceptions (Section 3 is optional but may have applicable minimums)</b></p> <ul style="list-style-type: none"> <li>• <b>AR:</b> 5% of the distribution amount when \$200 or more.</li> <li>• <b>CT:</b> 6.99% of the distribution amount</li> <li>• <b>DE:</b> 5% of the distribution amount.</li> <li>• <b>KS:</b> 5% of the distribution amount when \$200 or more.</li> <li>• <b>ME:</b> 5% of the distribution amount.</li> <li>• <b>MD:</b> 7.75% of the distribution amount.</li> <li>• <b>NE:</b> 5% of the distribution amount.</li> <li>• <b>NC:</b> 4% of the distribution amount when \$200 or more.</li> <li>• <b>VT:</b> 30% of <i>federal withholding</i> amount when distribution amount is \$200 or more.</li> <li>• <b>VA:</b> 4% of the distribution amount.</li> </ul>
MI	<p><b>State income tax withholding is mandatory unless you tell us not to withhold state income taxes.</b></p> <ul style="list-style-type: none"> <li>• <b>MI:</b> Use valid MI withholding codes. (Section 5 on election page) If form is missing a valid code of 5 or 6 must be entered dependent upon age.</li> </ul>
DC	<p><b>State income tax withholding is required. You may not opt out of taxes. See below for state specific minimums and exceptions.</b></p> <ul style="list-style-type: none"> <li>• 8.95% of the distribution amount is required if a <i>total</i> distribution is taken. <i>Partial</i> distributions are voluntary, but will also calculate at 8.95% if withholding is instructed.</li> </ul>