

MFS[®] Recordkeeper PlusSM

Distribution Authorization



This form must be completed by the Authorized Signer(s) of the Plan Sponsor and the Service Provider to authorize the Recordkeeper to make the requested distribution. It does not replace the necessary forms required to be distributed to participants and beneficiaries by ERISA.

1. Plan Information

Name of Plan _____ Plan ID# _____
 Contact Name _____ Telephone # (____) _____

2. Service Provider Information

Name of Service Provider _____
 Person to Contact _____ Telephone # (____) _____

3. Participant Information

Name _____
 Address _____
 City _____ State _____ Zip Code _____
 Social Security Number ____ / ____ / ____ Date of Birth _____ Date of Hire _____

4. Distribution Reason

Please check one:

- Termination of Employment Retirement Death *Complete Section 5 below* Total Disability

Date of Termination, Retirement, Death, Disability

- Hardship Withdrawal In-Service Withdrawal Loan Forfeiture Distribution

Note: Complete Section 7A if the distribution reason was Hardship Withdrawal, In - Service Withdrawal, Loan, or Forfeiture. Also complete Section 7B if the distribution reason was Hardship Withdrawal and you wish to authorize federal tax withholding on the distribution of elective contributions.

5. Death

Please check one:

- Directly roll over the entire account balance to the IRA of the deceased participant's spousal beneficiary.
 Make a single payment to the deceased participant's beneficiary listed below.
Note: Complete Section 7B if the distribution is being paid to a nonspouse beneficiary and you wish to authorize federal tax withholding.
 Other: _____

Name and address of beneficiary _____ Social Security # _____ Percentage _____
 _____ / _____ / _____ %

Relationship

Date of Birth _____

Name and address of beneficiary _____ Social Security # _____ Percentage _____
 _____ / _____ / _____ %

Relationship

Date of Birth _____

6. Vested Percentage

Match _____% Profit Sharing _____% Other _____%
(Please specify)

Note: All forfeited amounts will automatically be transferred to the Plan's forfeiture account.

Service Provider Vesting Certification

I certify that the vested percentage(s) listed above are correct.

Service Provider Signature _____

Date _____

Print Name _____

Title _____

7. Distribution and Withholding Instructions

A) Distribution Instructions

Complete this section only for in-service withdrawals, hardship withdrawals, loans, and forfeiture distributions.

Note: All distributions will be deemed taxable except for loans and after-tax voluntary employee contributions.

Amount of Distribution \$ _____

Please pay the distribution according to the following:

Pro-rata from my current fund election and contribution type

Liquidate above amount by contribution type as follows:

Amount	Contribution Type	Fund Name
\$ _____	_____	<input type="checkbox"/> All funds this contribution type
\$ _____	_____	_____
\$ _____	_____	<input type="checkbox"/> All funds this contribution type
\$ _____	_____	_____

Loans:

Principal amount \$ _____ Interest rate % _____ First payment date _____
Number of payments _____ Payment frequency _____

B) Voluntary Federal Tax Withholding Authorization

Complete this section only if you wish to authorize federal tax withholding on the distribution of elective contributions due to hardship or a distribution to a nonspouse beneficiary. Otherwise, no federal taxes will be withheld from these distributions.

Withhold _____% (enter percent, at least 10%) federal income tax from the taxable amount of the hardship withdrawal of elective contributions (deferrals) or distribution to a nonspouse beneficiary. If the recipient is a resident of California, Delaware, Georgia, Iowa, Kansas, Maine, Massachusetts, Oklahoma, Oregon, Vermont or Virginia, also withhold the applicable state income tax.

8. Payment Election Options

- If the participant has separated from service and there is an unpaid loan balance, please check off one of the following
 offset loan loan rollover

Choose one of the following for the non-loan portion of your account balance.

- Pay 100% of the vested account balance or the withdrawal amount elected above to the participant or beneficiary, as applicable, in a lump sum. Except for a hardship withdrawal of elective contributions, or a distribution to a nonspouse beneficiary, this distribution is subject to mandatory 20% Federal tax withholding, and may be subject to state income tax withholding on the taxable amount of the distribution.
- Directly roll over 100% of the participant's vested account balance or the withdrawal amount elected above to an MFS IRA. An MFS IRA Application completed by the participant or spouse, where applicable, is attached. This option is not available for the hardship withdrawal of elective contributions or for a payment to a nonspouse beneficiary.
- Directly roll over 100% of the participant's vested account balance or the withdrawal amount elected above to an IRA or qualified plan. (Only an IRA may be selected for death benefits paid to a surviving spouse.) This option is not available for the hardship withdrawal of elective contributions or for a payment to a nonspouse beneficiary. Please provide the name of the trustee or custodian and the name of the plan:

Trustee or Custodian

Plan Name

- Directly roll over _____% or \$_____ of the participant's vested account balance or the withdrawal amount elected above to an IRA or qualified plan and pay the balance to the participant in a lump sum. The mandatory 20% Federal and any applicable state income tax will be withheld on the taxable amount of any eligible rollover distribution, which does not include the hardship withdrawal of elective contributions or a payment to a nonspouse beneficiary. The option to rollover is not available for the hardship withdrawal of elective contributions or for a payment to a nonspouse beneficiary.

Trustee or Custodian

Plan Name

- Pay _____% or \$_____ of the participant's vested account balance in a lump sum and directly roll over the remaining balance to an IRA or qualified plan. The mandatory 20% Federal and any applicable state income tax will be withheld on the taxable amount of any eligible rollover distribution, which does not include a hardship withdrawal of elective contributions or a payment to a nonspouse beneficiary. The option to rollover is not available for the hardship withdrawal of elective contributions or for a payment to a nonspouse beneficiary.

Trustee or Custodian

Plan Name

Note: the following option is available only to certain broker/dealer firms. Please consult with your broker/dealer representative before selecting this option.

- Directly roll over 100% of the participant's vested account balance for re-registration of MFS Fund to an IRA or qualified plan. This option is not available for the hardship withdrawal of elective contributions or for a payment to a nonspouse beneficiary. Please provide all the following information:

Trustee/Custodian Name _____ Trustee/Custodian Tax ID# _____
 Rep. Name _____ Rep. Number _____
 Firm Name _____
 Account Registration _____
 Plan Name (complete if qualified plan) _____

9. Payment Policies

- All distributions will be made payable to the participant/beneficiary or to the trustee/custodian of another IRA or qualified plan and will be mailed to the participant except in the case of disability, hardship, in-service withdrawals and loans.
- Loans that are unpaid at the time of termination of employment will become due and payable from the participant's vested account balance unless the appropriate box in section 8 above is checked.
- If special mailing instructions are required, please give specific directions below. **If you request the check be mailed to an address other than the address of record we have on file, a signature guarantee in section 11 is required. Also, if the distribution is to be made to a beneficiary, a signature guarantee is required.**

10. Employer Certification

I, as authorized signer of the plan, certify that: (1) this distribution is in accordance with the terms of the Plan; (2) the plan administrator has provided the participant with a written explanation of the rules permitting direct rollover of eligible rollover distribution amounts to an eligible retirement plan and mandating 20% withholding on distributions that are not directly rolled over, and has also complied with any other notice requirements to the participant that are applicable to this distribution; (3) all the distribution amounts that are being directly rolled over are eligible rollover distributions and are being rolled over to an eligible retirement plan that will accept them; (4) if the distribution authorized is one for which voluntary federal tax withholding (and any applicable state tax withholding) is applicable, the Recordkeeper is entitled to rely on my (our) authorization for federal tax withholding and any applicable mandatory state tax withholding, and may rely on my representation that when no federal taxes are authorized to be withheld, the distributee has so indicated this election to the Employer, and is entitled to rely on my (our) authorization for this distribution; (5) I acknowledge that this form does not constitute a delegation by the plan administrator of, and the plan administrator has not otherwise delegated, its income tax withholding duties and liabilities under section 3405 of the Internal Revenue Code of 1986, as amended (the "Code"), to the Recordkeeper and that the Recordkeeper is acting as independent contractor of the plan administrator or Service Provider in making payments in accordance with these instructions.

I also agree to indemnify and hold harmless the Recordkeeper and its affiliates, the MFS Funds, and their respective officers, directors, shareholders, affiliates and agents from and against any loss, liability, cost or expense (including, without limitation, counsel fees and expenses in connection with the contest or settlement of any claim) that any one or more of them might incur or sustain, or discover that they have incurred or sustained, howsoever they arise, by reason of any claim which may be made against any of them in connection with or as a result of this distribution.

➤ _____
Authorized Signer _____
Date

Print Name

11. Signature Guarantee

If the value of the redemption is more than \$100,000.00, or you request the check be made payable to a person other than the participant including a beneficiary, except in the case of a direct rollover, or you request the check be mailed to an address other than the address of record we have on file, then your signature must be guaranteed. Signature(s) must be guaranteed by an eligible bank, broker, dealer, credit union, national securities exchange, registered securities association, clearing agency or savings association. Signature guarantees shall be accepted in accordance with policies established by MFS Service Center, Inc.

Please note the proper form for execution is:

Signature(s) Guaranteed

Name of eligible guarantor institution

By: _____
Signature of authorized person

Original forms required. No faxes can be accepted.

If you have any questions about this form, please contact the Qualified Plan Services Department at 1-800-637-6444 between 9 a.m. and 5 p.m. ET.

Regular Mail:

MFS Retirement Services, Inc.
Qualified Plan Services
P.O. Box 9274
Boston, MA 02205-9274

Overnight Mail ONLY:

MFS Retirement Services, Inc.
Qualified Plan Services
500 Boylston Street
Boston, MA 02116-3741