NextGen College Investing Plan®

Incoming Rollover Form

Complete this form if you are rolling over all, or part, of the balance of an account with another state's Section 529 Plan or a Coverdell Education Savings Account, or in connection with the liquidation of qualifying Series EE or I U.S. savings bonds to a NextGen College Investing Plan® Account (the "NextGen Account"). If you are rolling over from another state's Section 529 Plan, (i) the rollover must be made within 60 days of the withdrawal from that account and (ii) the Designated Beneficiary of the NextGen Account must be a Member of the Family of the Designated Beneficiary of the original Section 529 Plan account. Amounts may be rolled over without changing the Designated Beneficiary, provided that only one such rollover is made within a 12-month period. If you do not already have a NextGen Account, you must also complete a NextGen College Investing Plan Account Application. If you would like to transfer assets from an existing NextGen Account to another existing NextGen Account for a different Designated Beneficiary, you must complete a Change of Designated Beneficiary Form. To obtain forms, contact your Financial Advisor, the Merrill Edge Advisory Center™, call toll free (877) 4-NEXTGEN (463-9843) or visit www.nextgenplan.com.

1. Information About You: the Participant

____
Name (Last/First/M.I.) or Name of Custodianship/Trust/Other

(   ) ____________ (   ) ____________
Daytime Phone   Evening Phone

___ ___ ___ ___ ___ ___ ___ ___ ___
Social Security or Taxpayer Identification Number

___ ___ ___ – ___ ___ ___ ___ ___
NextGen Account Number into which you are making the rollover Contribution (if account exists already).

2. Information About the Student: the Designated Beneficiary*

____
Last Name   First Name   M.I.

____
Street Address (no P.O. Boxes)

____
City   State   ZIP Code

___ ___ ___ ___ ___ ___ ___ ___ ___
Designated Beneficiary's Social Security Number

___ ___ / ___ ___ / ___ ___ ___ ___
Designated Beneficiary's Date of Birth (month/day/year)

____
Mailing Address (if different from street address)

____
City   State   ZIP Code

* *Not required for state or local governments or organizations described in Section 501(c)(3) of the Internal Revenue Code at the time the account is opened.*

3. Information About the Rollover: Breakdown by Principal and Earnings

Include your rollover check made payable to "NextGen College Investing Plan FBO-[Name of Your Designated Beneficiary]" and appropriate documentation concerning the principal and earnings portions of your Contribution.

Note: If you do not provide appropriate documentation concerning the breakdown of your Contribution by principal and earnings, the entire amount of the Contribution will be treated as earnings and may be taxable upon withdrawal. Appropriate documentation is a statement or tax report, showing the principal and earnings of the rollover Contribution, issued by the distributing Section 529 Program, Coverdell Education Savings Account custodian or trustee, or financial institution that redeemed the qualifying Series EE or I U.S. savings bonds.

❑ **(a) Section 529 Rollover**
Current Program Name/Program Manager: ______________________
Current Account Number: ________________

❑ **(b) Coverdell Education Savings Account**
Current Trustee/Custodian: ______________________
Current Account Number: ________________

❑ **(c) Qualifying Series EE or I U.S. savings bonds**

Note: Appropriate Documentation Must Be Attached

Principal Portion of Rollover Contribution: $ ________________

Earnings Portion of Rollover Contribution: $ ________________

Total Rollover Contribution: $ ________________

4. Signature

I am submitting this Incoming Rollover Form in connection with a request to roll over a withdrawal from an existing qualified tuition program under Section 529 of the Internal Revenue Code or from a Coverdell Education Savings Account or in connection with the liquidation of qualifying Series EE or I U.S. savings bonds. I have read the NextGen College Investing Plan Program Description and Participation Agreement and certify that: (i) my Contribution described in Section 3 above qualifies under applicable federal tax law as a tax-free rollover Contribution to a qualified tuition program, and (ii) I understand that if I do not indicate the principal/earnings breakdown of the rollover Contribution, the entire amount of the Contribution will be treated as earnings and may be taxable upon withdrawal.

X____ ______________________

Signature of Participant **Date**

PLEASE FOLLOW THESE MAILING INSTRUCTIONS TO AVOID DELAYS IN PROCESSING

For clients serviced by:

Merrill Lynch Financial Advisor / Merrill Edge Advisory Center™
Return to: **Address specified on your NextGen account statement.**

Maine Distribution Agent / College Plan Services
Return to: **College Plan Services**
P.O. Box 1518
Pennington, NJ 08534-1518

Merrill Lynch
Bank of America Corporation

Merrill Lynch, Pierce, Fenner & Smith Incorporated, Program Manager

FAME
FINANCE AUTHORITY OF MAINE
Business & Education at Work for Maine

Program Administrator

Code 202109PM-0312