An unforeseen emergency from the plan is not eligible for "rollover" treatment.

IMPORTANT TAX INFORMATION

An "unforeseeable emergency," as defined by the Internal Revenue Service (IRS), includes:

(1) A hardship need arising as a result of a sudden and unexpected illness of you, your spouse, your dependent and/or, if permitted under the Plan, your primary beneficiary, your primary beneficiary’s spouse, or your primary beneficiary's dependent. Expenses must be those that are not reimbursable and could be tax deductible; or

(2) Loss of your or, if permitted under the Plan, your primary beneficiary's property due to casualty or caused by fire, flood, theft or other catastrophic loss beyond your control (including significant water damage to your primary residence not covered by insurance) not caused by natural disaster, but which is extraordinary and unforeseeable; or

(3) Funeral expenses of your spouse, your dependent, or your nondependent adult child, or, if permitted under the Plan, your primary beneficiary’s spouse, dependent, or nondependent adult child; or

(4) Prevention of the imminent foreclosure or eviction from your primary residence, or, if permitted under the Plan, your primary beneficiary’s primary residence; or

(5) Medical expenses, including non-refundable deductibles, as well as the cost of prescription drug medication for you, your spouse, your dependent or, if permitted under the Plan, your primary beneficiary.

Consideration for Unforeseeable Emergency Withdrawals will not be made in cases where the account holder had significant control and failed to exercise prudent judgement. Some examples of this would be abuse of credit cards, obligations related to investments, business ventures, gambling debts or any violations of law.

Please be aware that completion of this request is necessary and that the consequences of not taking this process seriously could subject you to adverse tax consequences. For example, the IRS could tax you immediately on all amounts remaining in the plan for your benefit. The IRS pays close attention to “unforeseeable emergency withdrawals.” You are therefore urged to consider this request carefully.

IMPORTANT TAX INFORMATION

An unforeseen emergency from the plan is not eligible for “rollover” treatment.

• You will receive an IRS Form 1099-R, “Distributions from Pensions, Annuities, IRA,...”.
• Your payment is taxable and income tax will be due.
• You may opt out of 10% tax withholding at this time.
UNFORESEEABLE EMERGENCY WITHDRAWAL REQUEST
GOVERNMENTAL 457(b) PLANS

ING Life Insurance and Annuity Company ("ILIAC")
Members of the ING family of companies
PO Box 990063, Hartford, CT 06199-0063
Phone: 800-262-3862 Fax: 800-643-8143

1. PLAN INFORMATION
(Please print.)
Employer Name ___________________________ Plan # ________________________
(Can be found on statement.)

2. ACCOUNT HOLDER INFORMATION
Name (last, first, middle initial) ___________________________
SSN (Required) ___________________________
Street Address/PO Box ___________________________
City ___________________________ State _____ ZIP ___________
Daytime Phone ___________________________

3. WITHDRAWAL AMOUNT
If the indicated withdrawal amount cannot be satisfied from Deferred Compensation Contribution Accounts (Employee Accounts), additional amounts will be withdrawn from Employer Accounts, as available.

$____________________
If the amount available for withdrawal is less than the dollar amount you are requesting, the transaction will be processed for the maximum amount available.

4. WHO EXPERIENCED THE UNFORESEEABLE EMERGENCY (REQUIRED)
Indicate who experienced the unforeseeable emergency for which this request is being made.

☐ Account Holder

☐ Account Holder’s Spouse. Complete the following information with respect to the spouse:
Name ___________________________

☐ Account Holder’s Dependent (as defined in IRC Section 152, as modified by Treas. Reg. Section 1.457-6(c)(2)(i)) Complete the following information with respect to the dependent:
Name ___________________________ DOB ___________ Relationship __________________

☐ Account Holder’s Primary Beneficiary, if permitted under the Plan. Complete the following information with respect to the beneficiary:
Name ___________________________

☐ Account Holder’s Nondependent Adult Child. Complete the following information with respect to the nondependent adult child:
Note: If you list a nondependent adult child, the reason for the unforeseeable emergency must only be attributable to funeral expenses of the nondependent adult child.
Name ___________________________
5. REASON FOR THE UNFORESEEABLE EMERGENCY (REQUIRED)

☐ A hardship need arising as a result of a sudden and unexpected illness of you, your spouse, your dependent, and/or if permitted under the Plan, your primary beneficiary, your primary beneficiary's spouse, or your primary beneficiary's dependent. Expenses must be those that are not reimbursable and could be tax deductible.

Describe illness or accident

☐ Loss of your or, if permitted under the Plan, your primary beneficiary's property due to casualty or caused by fire, flood, theft or other catastrophic loss beyond your control (including significant water damage to your primary residence not covered by insurance) not caused by natural disaster, but which is extraordinary and unforeseeable.

Identify property __________________________

☐ Funeral expenses of your spouse, your dependent or your nondependent adult child, or, if permitted under the Plan, your primary beneficiary's spouse, dependent, or nondependent adult child.

Describe __________________________

☐ Prevention of the imminent foreclosure or eviction from your primary residence, or, if permitted under the Plan, your primary beneficiary's primary residence.

Describe the circumstance __________________________

☐ Medical expenses, including non-refundable deductibles, as well as the cost of prescription drug medication for you, your spouse, your dependent or, if permitted under the Plan, your primary beneficiary.

Describe medical condition __________________________

☐ Other similar extraordinary and unforeseeable circumstances arising as a result of events beyond your control , or, if permitted under the Plan, your primary beneficiary.

Describe the circumstances __________________________

6. TAX WITHHOLDING

Please indicate whether or not federal/state income taxes should be withheld from payments.

Tax Withholding Notification

Regardless of whether or not you elect to have federal/state income taxes withheld, you are liable for those taxes on the taxable portion of the benefits. You may also be subject to tax penalties under the Estimated Tax Payment rules. You are advised to seek the advice of a qualified tax advisor prior to making this election. An election made for a single non-recurring distribution applies only to the payment for which it is being made. For recurring payments, your withholding election will remain in effect until changed or revoked. You may change or revoke your election at any time prior to a distribution being made by submitting IRS Form W-4P.

Federal Withholding

☐ I want federal income tax of 10% withheld from this payment.

☐ I do not want federal income tax withheld from this payment.

☐ Additional amount, if any, I want withheld from my distribution $ __________________________.

DEFAULT: If no election is made, standard federal income tax withholding will occur applicable to your type of distribution.

State Withholding

State income tax withholding may be withheld from your distribution. Certain states base your state withholding on your federal withholding election. In the event you live in one of those states, your distribution will be subject to state income tax withholding as specified in the attached State Income Tax Withholding Notification.

My residence state for tax purposes is: __________________________

Please refer to the attached State Income Tax Withholding Notification to determine your available withholding options, and complete your selection below, if applicable.

☐ I want state income tax withheld from this payment in the amount of $ ________________ or ________%. (You must check the box and provide a dollar or percentage amount.)

☐ I do not want state income tax withheld from this payment. (Please complete the attached State Income Tax Withholding Notification form or other state specific form, as applicable.)
7. DELIVERY OPTIONS FOR CASH DISTRIBUTIONS

- Withdrawal will be deposited directly into my bank account. *(Complete the bank information below.)*
- Withdrawal check will be mailed to me through regular U.S. Mail.

If you decide to have a withdrawal deposited directly into your bank account you need to complete the information below, and by doing so you authorize ING to initiate an electronic funds transfer (EFT). The electronic deposit is immediately available for use once the transfer is completed. The Company does not charge you for this service; the payment is typically completed within 3-4 business days.

Please verify the correct ABA routing number with your bank. If the electronic deposit cannot be completed using the information provided below, we will issue and mail a check to the Account Holder.

The EFT information must be clear and complete. If we are unable to read the instructions, in order to expedite the request, the payment will be made by check.

- EFT will not deposit to a third party account.
- EFT cannot be made outside of the U.S.

Account Type  
- Checking or  
- Savings Account

Bank Account # __________________________

ABA Routing # (9 digits, verify with your bank) __________________________

Default: If no election is made, your check will be mailed through regular U.S. Mail.

8. SPECIAL INSTRUCTIONS *(Please indicate special instructions or circumstances unique to your individual request below.)*

9. ACCOUNT HOLDER AUTHORIZED SIGNATURE AND TAX WITHHOLDING CERTIFICATION

Under penalties of perjury, I declare that I have examined the tax withholding for state and federal purposes and to the best of my knowledge and belief it is true, correct and complete, including state and federal opt out elections, as applicable.

I, the Account Holder, certify that I have read the Terms and Conditions section as appears on the cover page of this request and agree to its provisions. I also agree with any information that has been pre-filled.

Those signing the form may rely conclusively on all information, including this certification, in processing this Withdrawal Request. In the case of any conflicting information, the Company is entitled to rely exclusively on the information contained in this Withdrawal Request.

TAX RESIDENCY INFORMATION

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number; and

2. I am not subject to backup withholding because (a) I am exempt from backup withholding or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and

3. I am a U.S. citizen or other U.S. person (including U.S. resident alien) *(as defined in the instructions for IRS form W-9).* *(If you are subject to back-up withholding, you must strike through statement number 2.)*

If you are not a U.S. citizen or other U.S. person, please check the box below to indicate your status as a Non-Resident Alien.

☐ Non-Resident Alien *(Must submit an original IRS Form W-8BEN or other applicable form W-8.)*

As a non-resident alien, your taxable income is subject to 30% U.S. federal tax withholding unless tax treaty provisions can be applied. If you are eligible to claim tax treaty benefits, your IRS form W-8 must include a U.S. taxpayer identification number in Part I and all applicable fields in Part II must be completed. A U.S. taxpayer identification number may be applied for by submitting a Form W-7 to the Internal Revenue Service (IRS). IRS forms W-8 and W-7 are available on their web site www.irs.gov or by contacting them at 800-829-1040.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications *(in bold above)* required to avoid backup withholding.

Account Holder Signature __________________________________________ Date (mm/dd/yyyy) __________________________

Account Holder SSN *(Required) __________________________________________*  Your form will NOT be processed without Account Holder SSN completed.
10. THIRD PARTY ADMINISTRATOR AUTHORIZED SIGNATURE AND CERTIFICATION

This section must be completed if required by the Employer.

I am employed as a Third Party Administrator of the Plan identified above and certify the following:

- I have read and agree to the terms of the requested withdrawal;
- I have verified the Account Holder’s eligibility for such withdrawal and have not relied solely on information provided by the Account Holders in this form in order to make this determination;
- The requested benefits are permitted in accordance with the terms of the Plan document; and
- The information provided in this document is complete and accurate to the best of my knowledge. If any information provided by the Account Holder to the Company is in conflict with the information provided by me to the Company, I acknowledge that the Company will rely conclusively on the information provided by me.

Third Party Administrator (TPA) FEE (To be completed by TPA if applicable. Check will be made payable and mailed to the TPA.)

TPA Fee Amount $ ________________________________

☐ From Account Holder Account    Account Type (example: deferral, match, etc.) ________________________________

☐ From Forfeiture Account        Account Type (example: deferral, match, etc.) ________________________________

The Third Party Administrator for the Plan identified above has recorded this withdrawal in their records for this plan.

Name of TPA Firm ____________________________________________

Authorized Signer Name (Please print.) ____________________________________________

Signature ___________________________ Date (mm/dd/yyyy) ____________________________

11. EMPLOYER, PLAN SPONSOR, OR NAMED FIDUCIARY AUTHORIZED SIGNATURE AND CERTIFICATION

This section must be completed when required to do so by a contract between the Company and the Employer.

I am an Employer, Plan Sponsor, or Named Fiduciary of the plan identified above and certify the following:

- The requested benefits are permitted by the plan.
- The distribution is being made from a contract used to fund a governmental 457(b) plan.
- I have read and agree to the terms and conditions of the requested withdrawal and certify that the information stated above is true and complete. I further understand that the Company may rely conclusively on these certifications in processing the requested benefits above and that, in the case of any conflicting information, the Company is entitled to rely exclusively on the information contained in this Withdrawal Request.
- I have amended my Plan document to reflect all applicable federal tax legislation and IRS guidance, including the Pension Protection Act of 2006, in accordance with the IRS’s remedial amendment period.

Authorized Signer Name (Please print.) ____________________________________________

Signature ___________________________ Date (mm/dd/yyyy) ____________________________
STATE INCOME TAX WITHHOLDING NOTIFICATION
401, 403(b), 408 and Governmental 457 Plan Distribution

NOTIFICATION
If you are a resident of Arkansas, California, Delaware, District of Columbia, Georgia, Iowa, Kansas, Maine, Maryland, Massachusetts, Michigan, Nebraska, North Carolina, Oklahoma, Oregon, Vermont, or Virginia, your state requires state income tax withholding on the taxable portion of your distribution from your 401, 403(b), 408 Individual Retirement or Governmental 457 Plan. This state income tax withholding is in addition to the mandatory 20% (or, in some cases, 10%) federal income tax withholding. Please note, when a state cost basis differs from federal, the federal cost basis will be used in determining taxability for state income tax withholding purposes.

• If you are a resident of California or Oregon state income tax withholding will be calculated unless you complete the bottom portion of this form indicating your election “out” of state income tax withholding, and return it to us with, and to the same designated location as, your Withdrawal Request.

• If you are a resident of Arkansas, North Carolina or Vermont, state withholding will be automatically calculated when federal income tax withholding applies. If you do not elect “out” of 10% federal income tax withholding, you can still choose to elect out of state withholding. Requesting North Carolina withholding over mandatory amounts requires their Form NC-4P, Withholding Certificate for Pension or Annuity Payments.

• If you are a resident of Iowa, Maine, Massachusetts, Nebraska, or Oklahoma, state income tax withholding will be automatically calculated as these states do not allow an election “out” of state income tax withholding when federal income tax withholding applies.

• If you are a resident of Delaware, Kansas or Maryland and are subject to mandatory 20% federal income tax withholding, state income tax withholding will be automatically calculated. State withholding is not required when 10% federal income tax withholding applies.

• If you are a resident of Virginia or Michigan, state income tax withholding will be calculated automatically unless you meet certain criteria and claim an exemption from withholding. To claim an exemption, complete Form VA-4P for Virginia or Form MI-4P for Michigan, and return the appropriate form to us with, and to the same designated location as, your Withdrawal Request.

• If you are a resident of the District of Columbia and are receiving a total distribution of your account balance, state income tax withholding will be automatically calculated. State withholding is not required for partial distributions.

• If you are a resident of Georgia and are receiving periodic payments, state income tax withholding will be automatically calculated unless you elect out.

1Maryland, Virginia and Georgia state income tax withholding is not required for distributions from 408 Plans.
2Nebraska state income tax withholding is not required for premature distributions from 408 Plans.
3North Carolina does not apply to distributions from NC state and local government or federal retirement systems for those vested as of 8/12/89.
4District of Columbia withholding provision is an emergency law that is set to expire on 01/11/13.

PAYEE/ACCOUNT HOLDER ELECTION (Do not submit this form if you want state income tax to be withheld.)
I elect to have no state income tax withheld from this distribution and I am a resident of (check one):

☐ California ☐ Oregon

Payee/Account Holder Signature  ____________________________ Date (mml/dd/yyyy)  ____________________________

Important: State tax withholding rules can change, and the rules cited above may not reflect current state legislative requirements. Please consult with a tax or investment advisor to obtain the most up-to-date information.

KEEP A COPY FOR YOUR RECORDS

Order #143703 Form #83006 06/14/2012
TM: MYOUTBCKUP