



If this refund is due to a Mistake of Fact, please use the Mistake of Fact form.

Please remember that TIAA cannot provide legal or tax advice. Please consult with your legal or tax advisor regarding all refunds and appropriate correction methods. If the payment instructions for this refund do not meet your needs or you have any special processing instructions, please contact your TIAA contact or the Administrator Telephone Center at 888-842-7782.

Print in upper case using black or dark blue ink and provide all information requested.

For information about the types of refunds that this form accommodates or how to submit other refund requests that do not fall under this form, refer to Plan Sponsor Refund Request Online Instructions at TIAA.org/public/plansponsors/resources/forms or call your TIAA contact or the Administrator Telephone Center at 888-842-7782.

1. PROVIDE INSTITUTION INFORMATION

Employer Name
Campus/Location (if applicable)
Plan Sponsor's Name
Plan Sponsor's Email Address
Plan Sponsor's Telephone Number Extension

2. PLAN INFORMATION

Please provide plan information that contributions should be removed from.

Plan Number
Plan Name
Type of Plan
Is the plan subject to ERISA
[401(a), 403(b), 401(k), 415(m), 457(b), 457(f), Other]

*For requests covering multiple plans and/or multiple participants, reference Plan Sponsor Refund Request Online Instructions at TIAA.org/public/plansponsors/resources/forms for instructions describing how to submit the refund request.

3. PARTICIPANT INFORMATION

Single Participant - Fill out the information below
Multiple Participants (INTRMTADJ)*
Participant's First Name Middle Initial Participant's Last Name
Social Security Number Contract Number Total Refund

NOTE: Enter the Social Security Number and the Contract Number for the request. If you need assistance in locating the Contract Number, please contact your TIAA contact or the Administrator Telephone Center.



Please consult your legal counsel about the possibility of using the IRS' Employee Plans Compliance Resolution Systems (EPCRS) to correct the failure.

4. EMPLOYEE PLANS COMPLIANCE RESOLUTION SYSTEM (EPCRS)

To use this form, Plan must be eligible to request refund under the IRS' EPCRS.

Indicate the applicable EPCRS Correction Program:

- EPCRS Self Correction Program

- EPCRS Voluntary Correction Program (VCP) and Plan must submit the IRS' VCP Compliance Statement with the refund request.

- EPCRS Audit Closing Agreement Plan
Plan must submit audit closing agreement documents with the refund request.



Excess refunds that require distribution of funds held in a Brokerage account require further trade authorization from the participant.

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5. TYPE OF REFUND

Complete the 2 questions below for the type of refund you wish to receive and for the year of contribution.

Please select the type of refund you wish to receive. Select only one refund type.

Excess Aggregate Contribution Refund as a result of an Average Contribution Percentage (ACP) Test Failure (TA PEA/ADJAGDFRL) (All vested contributions and associated earnings will be paid out to the participant; unvested contributions and associated earnings will be placed in plan's forfeiture/suspense account.)

Employer vesting %

Employer Match vesting %

Excess Deferral Refund as a result of an Average Deferral Percentage (ADP) Test Failure (TA PEA/ADJAGDFRL) (All contributions and associated earnings will be paid out to the participant.)

402(g) Limit Refund (TA PEG/ADJRF402G) (All contributions and associated earnings will be paid out to the participant.)

415(c) Limit Refund (TA PFR/ADJRF415) (All vested contributions and associated earnings will be paid out to the participant; all unvested amounts will be placed in plan's forfeiture/suspense account.)

Employer vesting %

Employer Match vesting %

401(a)(17) Nondiscrimination Rule Refund (TA PFR/ADJRF415) (All employer/employer match contributions and associated earnings will be forfeited; all employee contributions and associated earnings will be paid out to the participant.) **This nondiscrimination rule does not apply to 403(b) elective deferrals.**

Excess Deferrals to a 457(b) Plan (TA PEG/ADJRF402G) (Check One) (All contributions will be paid out to the participant with associated earnings.)

Governmental 457(b) Plan

Tax-Exempt 457(b) Plan

Please indicate the year of the refund.

Year of Refund

Note: You may submit a separate Plan Sponsor Refund Request form when requesting a refund for multiple tax years, or you may attach detailed supporting documentation when requesting the same type of refund for multiple years. You must include a detailed listing of the refund amount for each tax year along with the completed Plan Sponsor Refund Request form. If refunds are being requested for different refund reasons, a separate Plan Sponsor Refund Request form must be completed for each.

CONTINUED ON NEXT PAGE

Please provide the year the contribution was made.



5. TYPE OF REFUND (CONTINUED)

- Other (TA PCX/ADJRFDCMPX)** (Refund is for any other special situation not listed on previous page. Complete the 4 sections below to explain the reason, trade dates involved, how to address principal and how to address earnings. Use separate Mistake of Fact form for mistake of fact refunds.)

REASON FOR THE REFUND**TRADE DATES INVOLVED****HOW TO ADDRESS THE PRINCIPAL (Choose one)**

The principal should be:

- Returned to the participant along with associated earnings
- Applied to the plan's forfeiture/suspense account
- Returned to the institution

HOW TO ADDRESS THE EARNINGS (Choose one)

The earnings should be:

- Applied to the plan's forfeiture/suspense account
- Left in participant's account



For Employer/Employer Match sources: 401(a)(17) employer funds must be forfeited.

6. CONTRIBUTION SOURCES

Provide the dollar amount for each contribution source. Please provide the information for at least one contribution source.

Breakdown of source(s) that funds are to be removed from:

Contribution Source(s)	Dollar Amount
<input type="checkbox"/> Employee pretax	\$ <input type="text"/>
<input type="checkbox"/> Employee pretax mandatory	\$ <input type="text"/>
<input type="checkbox"/> Employee pretax matched	\$ <input type="text"/>
<input type="checkbox"/> Roth 401(k) or Roth 403(b)	\$ <input type="text"/>
<input type="checkbox"/> Employee after-tax	\$ <input type="text"/>
<input type="checkbox"/> Employer	\$ <input type="text"/>
<input type="checkbox"/> Employer match	\$ <input type="text"/>

7. REFUND MAILING INSTRUCTIONS


Institution-directed refunds will be sent to the plan contact and address reflected in TIAA's system and distributed by the method reflected in our system (check or EFT). For institutions using the decentralized model set-up, the proceeds and communication will be directed to applicable plan-level or campus-level contact reflected in our systems.

8. YOUR SIGNATURE

Please read carefully before signing. The form will not be accepted unless it is signed and dated by the plan sponsor or employer's designee.

The employer or employer's designee named below hereby directs TIAA to return the listed contribution(s) to the plan identified in Section 2 and in accordance with the distribution instructions indicated on this form. The employer certifies that these refunds were made from the plan by reason of a correction under the IRS' Employee Plan Compliance Resolution System (EPCRS) within the meaning of IRS Revenue Procedure 2013-12 or other permissible correction method. The employer certifies that this refund is not due to a mistake of fact within the meaning of Section 403(c)(2)(A) of the Employee Retirement Income Security Act of 1974, as amended, and IRS Revenue Ruling 91-4, as applicable.

The employer or employer's designee agrees to indemnify and hold harmless TIAA and its affiliates and subsidiaries, and any director, officer, employee, or agent of any of the foregoing from and against any and all damages, losses, liabilities, costs, and expenses it may incur or be required to pay as a result of following the directions set forth herein.

Please sign your full legal name with suffix, if applicable, using black or dark blue ink 

Your Signature

Today's Date (mm/dd/yyyy)

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PLAN SPONSOR REFUND REQUEST

Please do not address the envelope or fax to a specific TIAA associate or employee. This will delay the processing of your request.

RETURN COMPLETED FORM(S) TO:

STANDARD MAIL:

TIAA
P.O. Box 1268
Charlotte, NC 28201-1268

OVERNIGHT:

TIAA
8500 Andrew Carnegie Blvd.
Charlotte, NC 28262

FAX:

800-842-5916

