



Please remember that TIAA-CREF 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 Client Services Consultant 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 https://www.tiaa-cref.org/public/plansponsors/resources/forms or call your Client Services Consultant or the Administrator Telephone Center at 888 842-7782.

1. PROVIDE INSTITUTION INFORMATION

Institution Name

[Text input field]

Campus/Location (if applicable)

[Text input field]

Name of Authorized Plan Sponsor Requesting Refund

[Text input field]

Authorized Plan Sponsor's Signature

[Text input field]

Today's Date (mm/dd/yyyy)

[Date input field: / / 20]

Contact Telephone Number

[Text input field]

Extension

[Text input field]

2. PLAN INFORMATION

Please provide plan information that contributions should be removed from.

Plan Number

[Plan Number input field]

Plan Name

[Plan Name input field]

Type of Plan

[Type of Plan input field]

Is the plan subject to ERISA

[Yes/No radio buttons]

[401(a), 403(b), 401(k), 415(m), 457(b), 457(f), etc.]

*For requests covering multiple plans and/or multiple participants, reference Plan Sponsor Refund Request Online Instructions at https://www.tiaa-cref.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

[First Name input field]

Middle Initial

[Middle Initial input field]

Participant's Last Name

[Last Name input field]

Social Security Number

[Social Security Number input field]

Contract Number

(from which contribution(s) should be removed)

[Contract Number input field]

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 Client Services Consultant or the Administrator Telephone Center at 888 842-7782.





Mistake of Fact NOTE: De minimis amounts of \$25 or less per participant will not be issued via check or wire, but will be automatically placed in the plan's active forfeiture/suspense account.

If requests do not meet applicable time frames, please consult with your legal counsel about the possibility of utilizing the IRS' Employee Plans Compliance Resolution System (EPCRS) to correct the failure.

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

If the amount of the refund request will remove all contributions from the contract, any applicable earnings will be placed in the plan's forfeiture/suspense account.

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4. TYPE OF REFUND

Check the box below for the type of refund you wish receive. Select only one refund type.

- Mistake of Fact (TA PMF)
Plan is subject to ERISA
Clerical error within 12 months from the date of the original (earliest) contribution
Clerical error beyond 12 months from the date of the original (earliest) contribution
Plan is NOT subject to ERISA
Excess Aggregate Contribution Refund as a result of an Average Contribution Percentage (ACP) Test Failure (TA PEA)
Excess Deferral Refund as a result of an Average Deferral Percentage (ADP) Test Failure (TA PEA)
402(g) Limit Refund (TA PEG)
415(c) Limit Refund (TA PFR)
401(a)(17) Limit Refund (TA PFR)
Excess Deferrals to a 457(b) Plan (TA PEG)
Other (TA PCX)





We recommend that you check your plan document for provisions on how distributions are allocated between pretax and Roth sources. It will be necessary for you to instruct TIAA-CREF how this is to be handled for each participant requiring a refund.

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5. EMPLOYEE PLANS COMPLIANCE RESOLUTION SYSTEM (EPCRS)

Plan is eligible to request refund under the IRS' Employee Plans Compliance Resolution System (EPCRS)

Yes No, Continue to Section 6

If Plan is eligible for EPCRS, indicate the applicable EPCRS Correction Program:

EPCRS Self Correction Program

EPCRS Voluntary Correction Program (VCP)

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.

6. TAX YEAR

Indicate the tax year of the refund.

Tax 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.

7. REFUND MAILING INSTRUCTIONS

Institution-directed refunds will be sent to the plan contact and address reflected in TIAA-CREF'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. CONTRIBUTION SOURCES

Provide the dollar amount, payroll date(s)/trade date(s) or indicate LIFO (last in first out) for each contribution source.

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

*LIFO: If no payroll dates are indicated, TIAA-CREF will take the refund amount from the last contribution amounts remitted.

Table with 4 columns: Contribution Source(s), Dollar Amount, Payroll Dates/Trade Dates, LIFO*. Rows include Employee pretax, Employee pretax mandatory, Employee pretax matched, Roth 401(k) or Roth 403(b), Employee after-tax, and Employer.

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

Vested Funds

Unvested Funds

Form with checkboxes for Vested Funds (paid to participant, forfeiture/suspense account) and Unvested Funds (paid to participant, forfeiture/suspense account), plus an Employer Match row.

Vested Funds

Unvested Funds

Form with checkboxes for Vested Funds (match funds paid to participant, forfeiture/suspense account) and Unvested Funds (match funds paid to participant, forfeiture/suspense account).

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

RETURN COMPLETED FORM(S) TO:

STANDARD MAIL: TIAA-CREF, P.O. Box 1268, Charlotte, NC 28201-1268

OVERNIGHT: TIAA-CREF, 8500 Andrew Carnegie Blvd., Charlotte, NC 28262

FAX: 800 842-5916

