

NEXT GENERATION

TRUST COMPANY

CONTROL YOUR FUTURE, TODAY

Investment / Purchase Kit

Devalued Asset Kit

Address:

Next Generation Trust Company 401 E. 8th Street, Suite 200H Sioux Falls, SD 57103

Next Generation Services, LLC 75 Livingston Ave, Suite 110 Roseland, NJ 07068

Toll Free: (888) 857-8058 Phone: (973) 533-1880 Fax: (973) 533-1088

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Get Started Today!

Visit us on the web:

www.nextgenerationtrust.com

NEXT GENERATION TRUST COMPANY

401 E. 8TH STREET, SUITE 200H SIOUX FALLS, SOUTH DAKOTA 57103 TOLL FREE: 888-857-8058





NEXT GENERATION SERVICES, LLC, 75 LIVINGSTON AVE. STE. 110, ROSELAND, NJ 07068 | P: (973) 533-1880 * F: (973) 533-1088

You have indicated that the value of the asset held within your account is zero. The following is a guide to have it devalued and distributed to you personally. If you do not wish to have the asset distributed to you personally, please disregard the Distribution Form and use this guide solely for devaluation. As the asset is held within a tax-advantaged account, and because our office is required to report to the IRS, please note that in order to devalue an asset we require further information.

While we understand that the following process can be cumbersome, it can also result in a lesser tax burden. We distribute all zero value assets as \$1 in-kind distributions, allowing you the ability to recover any lost funds in the future. All distributions under \$10 are not reported to the IRS – you will not incur any penalties or taxes. If you do receive funds after the asset has been distributed to you, it is your responsibility to report the earnings as personal income.

Our office will require the following items in order to devalue and distribute the asset:

• Distribution Form/Notice of Withholding

As this will be a \$1 distribution in-kind, please complete and return the Distribution Form/Notice of Withholding. We will need either the original form mailed to our New Jersey office, or a Docusigned copy.

Proof of Value

Supporting documentation is required in order to devalue an asset. This can at times be difficult to obtain, as asset managers and borrowers can either be difficult to locate or refuse to cooperate. Please see below regarding examples of what is considered proof:

ACCEPTABLE

- A letter, on letterhead, from either a managing member, CPA, attorney, or any qualified third-party valuator.
 MUST be an individual who is not disqualified from your IRA.
- Certain official court documents, such as civil, criminal, and/or bankruptcy filings.

NOT ACCEPTABLE

- Any personal research or documents created by you.
- Prior electronic correspondence between yourself and a contact from the asset, including any emails, voicemails, and text messages.
- Anything obtained from the news.
- Dissolution paperwork from the State.
- Schedule K-Is

If you have trouble locating an individual to value the asset, please take a look at www.NextGenerationTrust.com/professional-resources/

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ACCOUNT HOLDER INFORMATION: Please complete the following information.		
Name	Account #	
Address		
City, State, Zip	Phone	
Date of Birth (MM/DD/YYYY)	Social Security Number (Required)	
TYPE OF DISTRIBUTION: Check only ONE box and fill in where app	plicable.	
TRADITIONAL/SEP/SIMPLE IRA		
Normal Distribution - You are the participant and age 59 1/2 or older.	This includes Required Minimum Distributions (RMDs).	
Early Distribution - You are under age 59 1/2, and:		
No known IRA exception applies.		
IRA Exception applies:		
SIMPLE IRA Early Distibution - You are age 59 1/2 or older, and funds h	ave been in your account for under 2 years.	
Disability Distribution - You are under age 59 1/2, and considered disab	led within the meaning of IRC 72(m)(7).	
Death Distribution - You have a beneficiary IRA account.		
ROTH IRA		
Qualified Distribution - Account meets the 5-year holding period, and year exception applies (disability, death, first-time home buyer, etc.).	ou are either age 59 1/2 or older, or you are under age 59 1/2 and	
Non-Qualified Distribution - Account does not meet the 5-year holding	period and/or you are under age 59 1/2, and no exception applies.	
Coverdell ESA		
Normal Distribution - Distribution to account holder or any direct payr	nent to a qualified educational facility.	
Disability Distribution - If account holder is disabled within the meaning of IRC 72(m)(7).		
Death Distribution - Payment made to account holder's beneficiaries.		
HSA		
Normal Distribution - Distribution to account holder or any direct payment to a medical service provider.		
Disability Distribution - If account holder is disabled within the meaning of IRC 72(m)(7).		
Death Distribution - Distribution to estate in year of death or after year	of death, or a non-spouse beneficiary after year of death.	
MISCELLANEOUS		
Direct Rollover by IRA - Direct payment to an accepting employer plan.		
Excess Contributions Plus Earnings - Tax year initial contribution was m	ade:	
Recharacterization of IRA - Tax year initial contribution was made:		

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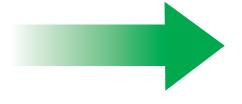


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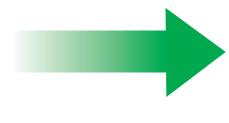
DATE PAYMENT TO	COMMENCE:	
Frequency of Payment: One Time Distribution	n Start Date:	
	End Date: If you have elected a frequency other than "one time," please use the	
	line above if you wish to stop a recurring distribution by a specific date.	
DISTRIBUTION AMO	DUNT: Fill in where applicable.	
All Account Cash		All Account Assets (In-kind)
Partial – Cash \$_		Partial – Asset CUSIP
DISTRIBUTION MET	THOD:	
☐ Check	Please attach outgoing Wire instructions.) Payable to:	
☐ Mail to	hara if you want the shock Ev	spress Delivered (minimum service fee \$30).
(Please at	>: ttach separate asset re-registration documen	nts. Please note, additional fees may apply.)
FEES TO BE PAID B	Y AND ACCOUNT STATUS:	
Deduct from Distr	ribution	Will you be closing your account
Deduct from Rema	aining Cash Balance Cred	upon distribution? it ttach Credit Card Authorization Form.) Yes No
NOTICE OF WITHHO	OLDING ON DISTRIBUTIONS:	
you elect not to have withholtion" section below. If you do will be withheld from the amo have enough Federal income to	ding apply. You may elect not to have with o not complete the "Withholding Election ount withdrawn at a rate of 10%. If you el	established at this institution are subject to Federal income tax withholding unless holding apply to your distribution payments by completing the "Withholding Elec- " section by the date your distribution is scheduled to begin, Federal income tax lect not to have withholding apply to your distribution payments, or if you do not have be responsible for payment of estimated tax. You may incur penalties under the enot sufficient.
WITHHOLDING ELE	CTION:	
Choose either Option I o	or 2. Must be completed for any kind	of distribution.
	d Federal income tax at the rate of e amount withdrawn.	% (not less than 10%) plus an additional amount \$
taxable a	Residence address on file.) I under	date of signature), I elect not to have Federal income tax withheld. (Must stand that I am still liable for the payment of Federal income tax on the be subject to tax penalties under the estimated tax payment rules, if my f any, are not adequate.
SIGNATURES:		
acknowledge that I have reno tax advice has been gregarding this withdrawal withdrawal and I agree the email this form. Please of	ead the Notice of Withholding above given to me by the Custodian/Administrate my own. I expressly assume the that the Custodian/Administrator shacontact a representative to obtain	his account, and that all information provided by me is true and accurate. I and have completed the Withholding Election above. I further certify that trator, that distributions are reported to the IRS, and that all decisions e responsibility for any adverse consequences that may arise from this all in no way be responsible for those consequences. Please do not a digital form if you do not wish to mail originals. I declare that and to the best of my knowledge and belief, it is true, correct, and complete.
Signature of Participant or Ber	neficiary	Date

Please note that if you mail this form to South Dakota it could cause a delay in processing. Please mail it to Next Generation Services.

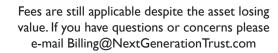
Please also note



An investment filing for bankruptcy does not necessarily mean that it is worthless, as there is a possibility that the IRA can receive funds at a later time. When notified of the bankruptcy filing, you must ensure that the IRA is listed as a creditor. Also, any applicable documentation must be signed by an authorized signor from Next Generation Trust Company.



For notes, if you decide to pursue legal action against the borrower on behalf of your IRA before declaring the note as uncollectable, you may do so, however it is your responsibility to find an attorney. The attorney must understand that he or she is representing the IRA, and not the IRA owner. All legal costs can also be paid through the IRA. We do offer a reduced Fee Schedule for assets involved in litigation.



Due to the sensitive nature of these situations, the review time for submissions may be increased depending on volume.

Disclaimer:

Next Generation Trust Company/Next Generation Services (NGTC/NGS) does not review the merits or legitamacy of any investment. NGTC/NGS does not endorse or recommend any companies, products, services, or investments. NGTC/NGS does not provide any financial, legal or investment advice.

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If there's anything further that we can assist you with, please do not hesitate to contact our office.