

# RECHARACTERIZATION REQUEST FORM - (INTERNAL) BETWEEN DOMINI INDIVIDUAL RETIREMENT ACCOUNTS

Complete when recharacterizing a Traditional or Roth IRA contribution within Domini Funds. Please consult a professional advisor for tax, legal and investment advice. If you have any other questions, please call our Shareholder Information Line at 1 800 582-6757, M – F, 9 a.m. to 6 p.m., Eastern Time.

## PARTICIPANT INFORMATION

Name: \_\_\_\_\_ Daytime Telephone: ( \_\_\_\_\_ ) \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Social Security Number: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

## RECHARACTERIZATION INSTRUCTIONS

Use this form to recharacterize a Traditional or Roth Individual Retirement Account (“IRA”) contribution between Domini Funds IRAs. If you do not have an existing Traditional IRA or Roth IRA to invest the recharacterized proceeds, you must complete a Traditional or Roth IRA Application and Adoption Agreement (“Application”).

All or part of a contribution you make to your IRA, along with allocable earnings or losses, may be recharacterized and treated as if made to another IRA. For the purpose of the recharacterization, we will calculate the net income attributable (“NIA”) to the contribution using the method provided for in the IRS Final Regulations for Earnings Calculation for Returned or Recharacterized Contributions. This method calculates the NIA based on the actual earnings and losses of the IRA during the time it held the contribution. Recharacterization of a contribution is irrevocable and must be completed on or before the due date, including extensions, for filing your federal income tax return for the tax year for which the contribution was originally made.

A recharacterized contribution is reported as a distribution from the first IRA (reported on IRS Form 1099-R) and a recharacterization contribution to the second IRA (reported on IRS Form 5498) for the tax year in which the recharacterization occurs. The rules regarding recharacterization are complex and you should consult a professional tax advisor prior to any recharacterization. Please refer to IRS Publication 590 for more information.

This form is not intended to facilitate Roth IRA conversions.

## TRANSACTION TYPE - Select one of the following: (A, B or C)

- A.  Recharacterize my **2017 Roth IRA conversion contribution** (plus allocable earnings) **back to a Traditional IRA.**

*The Internal Revenue Service (“IRS”) Announces an Important Change - Effective January 1, 2018, a Roth IRA conversion cannot be recharacterized back to a traditional IRA, SEP or SIMPLE IRA. A Roth IRA conversion is considered an irrevocable election which cannot be “reversed” or “corrected”. According to the IRS, you can recharacterize a Roth IRA conversion that took place in tax year 2017, provided that the recharacterization is completed by October 15, 2018. For more information, please visit the IRS web site [www.irs.gov](http://www.irs.gov) using the search term “IRA FAQs – Recharacterization of Roth Rollovers and Conversions”.*

Date of Conversion: \_\_\_\_\_ Amount to Recharacterize: \$ \_\_\_\_\_

From: Roth IRA Account Number: \_\_\_\_\_

To: Traditional IRA Account Number: \_\_\_\_\_ or  Application attached

- B.  Recharacterize my **annual contribution** (plus allocable earnings) **from my Traditional IRA to a Roth IRA.**

Date of Contribution: \_\_\_\_\_ Amount to Recharacterize: \$ \_\_\_\_\_

From: Traditional IRA Account Number: \_\_\_\_\_

To: Roth IRA Account Number: \_\_\_\_\_ or  Application attached

- C.  Recharacterize my **annual contribution** (plus allocable earnings) **from my Roth IRA to a Traditional IRA.**

Date of Contribution: \_\_\_\_\_ Amount to Recharacterize: \$ \_\_\_\_\_

From: Roth IRA Account Number: \_\_\_\_\_

To: Traditional IRA Account Number: \_\_\_\_\_ or  Application attached

## RECHARACTERIZATION REQUEST FORM - (INTERNAL) continued

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### DISTRIBUTE RECHARACTERIZED AMOUNTS FROM THE FOLLOWING FUNDS:

From: Domini Sustainable Solutions Fund \_\_\_\_\_ %  
From: Domini Impact Equity Fund \_\_\_\_\_ %  
From: Domini Impact International Equity Fund \_\_\_\_\_ %  
From: Domini Impact Bond Fund \_\_\_\_\_ %  
From: Domini Deposit Account at PNC Bank \_\_\_\_\_ %  
Must equal 100%

### REINVEST RECHARACTERIZED PROCEEDS INTO THE FOLLOWING FUNDS: if a new position, \$1,500 minimum for each

From: Domini Sustainable Solutions Fund \_\_\_\_\_ %  
From: Domini Impact Equity Fund \_\_\_\_\_ %  
From: Domini Impact International Equity Fund \_\_\_\_\_ %  
From: Domini Impact Bond Fund \_\_\_\_\_ %  
From: Domini Deposit Account at PNC Bank \_\_\_\_\_ %  
Must equal 100%

\*Domini generally will assess a \$3.00 monthly service charge for Domini Deposit Account at PNC Bank account positions, subject to modification or waiver at Domini's discretion. This charge will be automatically withdrawn from your account on or about the 15th of each month (or the next applicable business day).

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### CERTIFICATION AND SIGNATURE

I authorize Domini and the IRA Custodian to process this recharacterization request. I certify that I am the Participant authorized to make this election and that all information provided on this form is true and accurate. I further certify that no tax or legal advice has been given to me by the IRA Custodian, Domini Impact Investments, or any agent or affiliate of either of them, and that all decisions regarding the elections made on this form are my own. The IRA Custodian is hereby authorized and directed to distribute funds from my account in the manner requested. The IRA Custodian, Domini Impact Investments and the agents and affiliates of either of them may conclusively rely on this certification and authorization without further investigation or inquiry. I expressly assume responsibility for any adverse consequences which may arise from the election and agree that the IRA Custodian, Domini, and their agents, and affiliates shall in no way be responsible, and shall be indemnified and held harmless, for any tax, legal or other consequences of the election(s) made on this form.

I have read and understand and agree to be legally bound by the terms of this form.

Participant's Signature:

Date:

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**Mail to the following:**  
**First Class Mail:**  
Domini Funds  
P.O. Box 46707  
Cincinnati, OH 45246 - 0707

**Overnight Mail:**  
Domini Funds  
225 Pictoria Drive, Suite 450  
Cincinnati, OH 45246