

4. SIGNATURE — YOU MUST SIGN BELOW

By signing this form, I authorize this rollover and understand and hereby certify that:

- The information in this form is accurate. As described in the College Investment Plan Description, I agree to hold harmless Maryland 529, the Maryland State Treasurer, the Trust, the Trustee, and the State and any other agency of the State, as well as T. Rowe Price Associates, Inc., and its parent, affiliates, agents, subcontractors, successors, and assignees for any losses arising out of any misrepresentations made by me or breach of acknowledgments contained in this form.
- I understand that it is my responsibility (and, in certain cases, the responsibility of the Beneficiary/Roth Owner) to ensure that these assets qualify to be rolled over to a Roth IRA registered to the Beneficiary, including the requirements that 1) the Account must have been maintained for at least 15 years; 2) only contributions (and any earnings attributable thereto) made more than five years prior can be rolled over; 3) the amount eligible for rollover cannot exceed the IRA contribution limit for that tax year; and 4) there is an aggregate limit of \$35,000 per Beneficiary.
- I understand that it is my responsibility to maintain accurate records as may be required by the IRS and/or any state taxing authority to substantiate this distribution for tax purposes.
- I understand that the acceptance of these instructions by the Plan does not ensure that the assets will be accepted by the Roth custodian or recognized as tax-free by the IRS.
- I understand that state tax treatment may vary even if the distribution is considered qualified on the federal level and not taxed or penalized by the IRS.

Note: The IRS may issue additional guidance that may impact 529 account rollovers to Roth IRAs. Please consult a financial professional or tax professional regarding the applicability of these rollovers to your personal situation.

SIGNATURE

Signature of Account Owner

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Date (mm-dd-yyyy)