



ISTA Welfare Benefits Plan and Trust ("WBPT") Eligible Spouse/Dependent Transfer Election Form

Adopting Employer: _____

Name of Deceased Participant: _____

Name of Beneficiary: _____

Status of Beneficiary: Spouse IRS Dependent

The above-named deceased was a participant in the WBPT as adopted by the Adopting Employer. At the time of death, the participant's Other Benefits Account ("OBA") had an approximate value of \$_____. The deceased participant's spouse or IRS dependent has the option of making a one-time irrevocable election to transfer all or a portion of the balance to a non-taxable Health Reimbursement Account ("HRA") established for the spouse or dependent or for outstanding eligible expenses for the deceased participant. The HRA is to be used solely for the purchase of health benefits. Any amount not transferred pursuant to this election will be paid as a taxable death benefit to the beneficiary from the OBA balance.

Accordingly, the beneficiary hereby makes the following election:

- YES, please transfer funds from the OBA to the HRA. Please transfer \$ _____ into the HRA for the named beneficiary. Please transfer _____ % into the HRA for the expenses of the deceased participant. I understand this is my only opportunity to elect such transfers, and that I may NOT change it at a later date.
- NO, I do not wish to transfer funds from the OBA to the HRA. I understand that this is my only opportunity to elect such a transfer, and that the balance in the OBA will be paid as a taxable death benefit.

Signature of Beneficiary

Date

Signature of Witness

Date

Printed Name of Witness

This form must be filled out in black or blue ink and returned to the ISTA Administrative Services Corporation at 150 W. Market Street, Suite 728, Indianapolis, IN 46204-2875 no later than sixty (60) days following the date of the accompanying letter.