



2009 YEAR-END TAX REMINDERS

Save for college. Save on taxes.

- Contributions for the 2009 tax year are due at the Utah Educational Savings Plan office before **5:00 p.m. (Mountain Time), Thursday, December 31, 2009**. (This includes online contributions.) Mailed contributions postmarked on or before this date but **not received** at the Utah Educational Savings Plan office until 2010 will be applied as a 2010 contribution and qualify towards the 2010 tax credit.
- In 2009, Utah taxpayers can claim a 5 percent tax credit on UESP contributions. If filing an individual tax return, contributions up to \$1,740 *per beneficiary* count toward the credit. If filing a joint return, contributions up to \$3,480 *per beneficiary* count toward the credit. To receive the credit, the beneficiary on the account must have been designated as such before their 19th birthday.
- Utah residents do not receive a Utah state tax credit for contributions to other states' 529 plans.
- For more information, call 800.418.2551 or visit our Web site at www.uesp.org.

Instructions for sending your contribution.

1

ONLINE

1. Go to www.uesp.org
2. Log into *Account Access*
3. Click *Manage Contributions* and select a contribution type
4. Enter banking information

Carefully enter and verify your banking information

2

STANDARD MAIL

Utah Educational Savings Plan
PO Box 145100
Salt Lake City, UT 84114-5100

Allow adequate time to mail your contribution

Write the account number and beneficiary's name on the check

3

HAND/OVERNIGHT DELIVERY

Utah Educational Savings Plan
Board of Regents Building
Gateway 2, 60 South 400 West
Salt Lake City, UT 84101-1284

If delivering in person, allow adequate time to find parking

Write the account number and beneficiary's name on the check



Form 400

Internal Transfer

For UESP Use Only	O
UESP Account _____	
Date Received by UESP _____	
User Initials _____	

- Complete this form to transfer money between existing UESP accounts where the beneficiaries, account owners, or both are different.
- To transfer funds between accounts with the same beneficiary and same owner, but different investment options, the transfer is considered an investment option change, which may only be done a limited number of times each calendar year for the same beneficiary. To initiate an investment option change, use the Investment Option Change form (form 405) rather than this Internal Transfer form.
- You may only transfer money between accounts for different beneficiaries if the new beneficiary is a "member of the family" of the current beneficiary, as defined in the UESP Program Description.
- Moving money to a new account for a different beneficiary may result in gift tax or generation-skipping transfer tax. Changing account owners also may have tax consequences. Please consult your tax adviser.
- An agent for a custodial UESP account cannot transfer funds to an account of another beneficiary or to a non-custodial account.
- Any transfer to a non-family member will be considered a non-qualified withdrawal and will not be processed pursuant to the instructions on this form. To transfer money to a non-family member, submit a completed Withdrawal Request form (form 300) to liquidate the funds and then re-invest them as you wish. The earnings portion of non-qualified withdrawals are subject to federal and applicable state income taxes, a 10 percent federal penalty tax, and recapture of previously taken Utah state tax credits or deductions.
- If this transfer causes the maximum aggregate account balance in the receiving account to exceed the amount set by UESP (see the Program Description), UESP will not process the transfer.
- Please print clearly—preferably in capital letters, using black or blue ink.
- To ask questions about completing this form, contact us toll-free at 800.418.2551 on business days from 8:00 a.m. to 5:00 p.m., Mountain Time.
- Return this form to: UESP, PO Box 145100, Salt Lake City, UT 84114-5100. For overnight delivery, send to: UESP, Board of Regents Building, Gateway 2, 60 South 400 West, Salt Lake City, UT 84101-1284. You may also fax this form to 800.214.2956.

1 UESP Source Account

A. Account Information

Fill in the information below for the UESP account that is funding the transfer.

UESP Account Number	Account Owner/Agent's Last Name	First Name	Daytime Phone (including area code)
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Beneficiary's Last Name	First Name
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B. Transfer Amount

- If this request **exceeds 95%** of the market value of the account on the day the request is processed by UESP, the full balance will be transferred. This policy does not apply to money invested in Option 1 (PTIF), Option 11 (FDIC-Insured Savings), or to age-based accounts completely allocated to UESP's FDIC-insured savings account.
- UESP will close your account and cancel automated contributions if the full balance is transferred unless you check the *Leave Account Open* box.

Indicate the transfer amount by completing either box 1 or 2:

1	Partial-balance transfer of \$ _____. Leave this account open if the full amount is disbursed due to the 95% rule explained above.
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OR

2	Full-balance transfer. Leave this account open. <i>Your account(s) for this beneficiary will be closed unless you check this box.</i>
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2 UESP Receiving Account

Fill in the information below for the UESP account that is receiving the funds transfer.

UESP Account Number	Account Owner/Agent's Last Name	First Name	Daytime Phone (including area code)
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Beneficiary's Last Name	First Name
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3 Signature Authorization

By signing below,

- I authorize a transfer of the amount listed in section 1 into the account identified in section 2.
- I certify that the receiving beneficiary is a member of the transferring beneficiary's family, as defined in the Program Description.
- I have read and agree to the terms and conditions of the Program Description and the Account Agreement I signed when I opened the source account.
- If I am transferring funds to an account owned by another UESP account owner, I understand that I am surrendering all rights, title, and interest in the funds being transferred. I also understand that there can only be one account owner for each UESP account.
- I certify that the information on this form is true and accurate.



Signature of Account Owner/Agent of Source Account

Date (mm/dd/yyyy)

Name of Account Owner/Agent (please print)

Title (if signed on behalf of a trust, corporation, or other institution)