

LEGG MASON FUNDS<sup>1</sup>

# COVERDELL EDUCATION SAVINGS ACCOUNT (ESA) CERTIFICATION OF ROLLOVER ASSETS

Use this form to certify the eligibility of a rollover contribution. Rules regarding rollovers and their tax implications are complex. Please refer to IRS Publication 970 or a professional tax advisor for more information.

If you have any questions, please call Shareholder Services at 1-800-822-5544 Monday through Friday, 8:00 am - 5:30 pm (ET)

## **1** RESPONSIBLE INDIVIDUAL (THE PARENT OR GUARDIAN OF THE DESIGNATED BENEFICIARY)

Name

Address

City

State

Zip Code

Social Security Number

Date of Birth

## **2** DESIGNATED BENEFICIARY

Name

Social Security Number

Date of Birth

Account Number:

## **3** ROLLOVER INVESTMENT

- 60 Day Rollover – (Coverdell ESA in the same Designated Beneficiary's name)** This is a distribution of all or part of the account balance from another Coverdell ESA that was registered to the same Designated Beneficiary and is being rolled over within 60 days of receipt.
- 60 Day Rollover – (Eligible Family Member's Coverdell ESA)** This is a distribution of all or part of the account balance from a Coverdell ESA that was held in another family member's name and is being rolled over within 60 days of receipt.

<sup>1</sup> For the purposes of this form, the term "Legg Mason Funds" refers to the Legg Mason and Western Asset families of funds.

# 4 CERTIFICATION

I, as the Responsible Individual for the above referenced account, certify the following statements are true and correct:

The investment is an eligible Coverdell ESA rollover contribution that is being rolled over

- 1) Within the required timeframe, and
- 2) Includes only Coverdell ESA eligible assets, and
- 3) Is from another Coverdell ESA account in which the above-named Designated Beneficiary was either the original Designated Beneficiary or was an eligible family member of the Designated Beneficiary.

The property received from the distributing Coverdell ESA is the same property that is being rolled over into this Coverdell ESA.

I understand that this rollover contribution is irrevocable. I agree that I, as the Responsible Individual, am solely responsible for all tax consequences of this rollover contribution. I also agree that neither the Custodian nor Legg Mason Funds shall have responsibility for any such tax consequences or any consequences resulting from this amount being ineligible for rollover.

I have read, understand, and agree to be legally bound by the terms of this form. I also understand that the Custodian will rely on this form when accepting this rollover contribution.

Responsible Individual's Signature

Date

## **CONTACT INFORMATION (INCLUDING CUSTOMER COMPLAINTS)**

<b>Mail:</b>	<b>Postal address</b> Legg Mason Funds P.O. Box 9699 Providence, RI 02940-9699	<b>Overnight carrier address</b> Legg Mason Funds 4400 Computer Drive Westborough, MA 01581
<b>Phone:</b>	To speak with an investment professional regarding any of our funds, please call toll-free: 1-800-822-5544, Monday through Friday, 8:00 am – 5:30 pm (ET)	
<b>Fax:</b>	1-508-599-4186	
<b>TeleFund:</b>	To access our telephone account management service, please call toll-free: 1-877-6LMFUNDS (1-877-656-3863)	
<b>Internet:</b>	www.leggmasonfunds.com	

An investor should consider a Fund's investment objectives, risks, charges and expenses carefully before investing. For a free prospectus, which contains this and other information on any Legg Mason Fund, visit [www.leggmasonfunds.com](http://www.leggmasonfunds.com). An investor should read the prospectus carefully before investing.