

1 NAME AND ACCOUNT INFORMATION

Complete your name and address. If payment will be made outside of the United States, you cannot elect out of federal income tax withholding. If you are a US citizen or resident alien, you must provide a US home address to which payment can be mailed if you wish to elect out of withholding. If you are a non-resident alien (NRA shareholder), you must have on file with us a current Form W-8BEN and cannot elect out of NRA withholding. NRA withholding is taken at a rate of 30% unless a lower treaty rate is provided on Form W-8BEN. You may wish to review IRS Publication 590 (Individual Retirement Arrangement) and IRS Publication 575 (Pension and Annuity Income) and consult with your tax advisor, prior to completing this form. All references to the custodian refer to Bank of America, N.A., the current custodian of the Columbia Management IRA. In addition, references to the agent refer to Columbia Management Services, Inc. (Transfer Agent).

2 REASON FOR DISTRIBUTION

Complete section 2 by selecting only one distribution reason. If you have multiple reasons for your distribution, you must submit a separate withdrawal form for each part so that we can properly report the distribution to the IRS. The number or letter listed beside each reason indicates how the distribution will be reported to the IRS on Form 1099-R.

IRS Code 1 – Premature distribution. (Does not apply to Coverdell ESAs and Roth IRAs)

Check box 1 if you are under age 59½ and none of the exceptions under IRS Code 2, 3, or 4 apply when the distribution is made. The IRS may impose a penalty of 10% on the amount of the payment includable in your income. Please note that you may not be subject to a premature distribution penalty if you have qualifying education expenses, qualified first-time homebuyer expenses, unreimbursed medical expenses in excess of 7.5% of your AGI or if you are unemployed and use the proceeds for health insurance payments. However, we must still report the distribution as a premature distribution. You should file IRS Form 5329 to claim exemption from the premature distribution tax when you file your federal income tax return. Please refer to your IRA disclosure statement and IRS Publication 590 for more details on the early distribution penalty and exceptions. For SIMPLE IRA distributions made during the first two years, see code S.

IRS Code 2 – Early distribution, exception applies.

Check box 2 only if the distribution is:

- A Roth IRA Conversion (an IRA converted to a Roth IRA) or a reconversion if you are under age 59½.
- An early distribution made from an IRA because of an IRS levy under section 6331.

IRS Code 3 – Disability distribution.

Check box 3 if you are under age 59½ and you are unable to engage in any substantial, gainful activity and the condition is expected to be of long, continued and indefinite duration, or likely to lead to death. Refer to IRC Section 72(m) for the definition of disability. A statement on doctor's letterhead or a copy of your Form 1040 Schedule R is required.

IRS Code 4 – Death distribution.

Check box 4 in the event of the IRA owner's death. Attach a copy of the certified death certificate. The beneficiary's name, address and Social Security number must be provided in section 5 and the beneficiary's signature must be guaranteed in section 7.

IRS Code 7 – Normal distribution. (Does not apply to Coverdell ESAs and Roth IRAs)

Check box 7 if (a) you are at least 59½, or (b) for a Roth IRA conversion or reconversion if you are at least age 59½. Distributions from Traditional IRAs and SIMPLE IRAs must begin by April 1st of the year following the year you reach age 70½. Minimum distribution rules generally do not apply to Coverdell ESAs or Roth IRAs. Do not check this box for Roth IRA distributions.

IRS Code G – Direct rollover to employer plan. (Only applies to Traditional IRAs)

Check box G if you are withdrawing money from an IRA and directly rolling the assets to a qualified plan (does not include rollovers to SEP IRAs or SIMPLE IRAs). Payment will be made to the trustee/custodian of the qualified plan.

IRS Code J – Early Distribution from a Roth IRA.

Check box J for a distribution from a Roth IRA when Code Q or Code T does not apply.

IRS Code N – Recharacterization – current year. (Does not apply to Coverdell ESAs and SIMPLE IRAs)

Check box N if you are recharacterizing an IRA contribution made in the current year to another type of IRA by a trustee-to-trustee transfer or with the same trustee.

IRS Code Q – Roth IRA qualified distribution.

Check box Q for a distribution from a Roth IRA if you meet the 5-year holding period and:

- You have reached age 59½, or
- The Roth IRA owner is deceased, or
- You are disabled.

2 REASON FOR DISTRIBUTION (CONTINUED)

IRS Code R – Recharacterization – prior year. (Does not apply to Coverdell ESAs and SIMPLE IRAs)

Check box R if you are recharacterizing an IRA contribution made in the prior year to another type of IRA by a trustee-to-trustee transfer or with the same trustee.

IRS Code S – SIMPLE IRA distribution within first two years of first contribution, no known exception.

Check box S if you have not reached age 59½ and none of the exceptions under IRC Section 72(t) are known to apply. The two-year period begins on the day contributions are first deposited in your SIMPLE IRA. Do not check this box if the distribution is due to disability or death, see code 3 or 4. The IRS may impose a penalty of 25% on the amount of payment includable in your income.

IRS Code T – Roth IRA distribution, exception applies.

Check box T for distributions from a Roth IRA if you do not meet the 5-year holding period and:

- You have reached age 59½, or
- The Roth IRA owner is deceased, or
- You are disabled.

IRS Code M – Distribution from a Coverdell ESA.

Check box M if your account is a Coverdell ESA and you are not withdrawing due to disability or death. Please note, these distributions will be reported on IRS Form 1099-Q and not on IRS Form 1099-R.

3 LIQUIDATIONS

Indicate the type of IRA from which you wish to withdraw. Complete this section by indicating the fund and account numbers from which the money is to be withdrawn, dollar amount for one-time distributions or select all shares to close your IRA. If you complete section 3 for a one-time distribution or to close your IRA, do not complete section 4. A separate IRA distribution form will be required to establish a Systematic Withdrawal Plan.

4 SYSTEMATIC WITHDRAWAL PLAN (SWP)

Complete this section to establish a SWP. Choose option A or B, but not both. If selecting option A, be sure to complete all appropriate information. If you elect option A and you are over the age of 70½ you will be responsible for calculating your annual required minimum distribution (RMD). If you are 59½ or under and are using the amortization or annuity factor method to calculate your substantially equal payments, please indicate the amount of your annual payment in section A. If the SWP is being established to satisfy your RMD or to use the minimum distribution method for your substantially equal payments, please complete section B so we can properly calculate the amount. If you choose option B, we will recalculate your life expectancy figure each year and update your SWP amount accordingly (in order to calculate your payment appropriately, the Transfer Agent will need to establish a SWP for each of your funds and accounts). If you established your IRA during the year by a rollover or transfer of assets, please provide the previous year-end (12/31) balance to ensure proper calculation.

5 PAYEE INFORMATION

Please indicate how the distribution is to be paid by selecting option A or B. If option B is chosen, the shareholder's signature (responsible individual's for Coverdell ESA and beneficiary's for death distributions) must be signature-guaranteed by a bank, a trust company, a member of a domestic stock exchange or any other eligible guarantor institution. Notarization is not acceptable. When establishing automated clearing house (ACH) privileges, the Transfer Agent confirms your information with your bank. This process can take up to 30 days to complete. If the ACH information has not been confirmed by the time your SWP is payable, your payment will be sent via check to your address of record. Please be sure to attach a voided check to the distribution form.

6 TAXES – SUBSTITUTE FORM W-4P – WITHHOLDING ELECTION

Complete this section by selecting option A or B. If you do not make an election, the Transfer Agent will automatically withhold 10% of your distribution and immediately submit the amount withheld to the IRS. Certain states require state income tax withholding from retirement distributions wherever federal withholding is taken. If you are a resident in the state of Arizona, California, Delaware, Iowa, Kansas, Maine, Massachusetts, Nebraska, North Carolina, Oklahoma, Oregon, Vermont or Virginia and request federal taxes be withheld from your distribution, we will also withhold state taxes based on the specific rate for your state.

7 SIGNATURE

The IRA distribution form should be signed and dated by the individual requesting the distribution. In the case of a death distribution, this will be the beneficiary, and for distributions from a Coverdell ESA, this will be the responsible individual. In all other situations, the shareholder should sign and date the form. In addition, the signature must be Medallion guaranteed in the case of death or any distribution amount requested for more than \$100,000 or for a special payee as noted in section 5. The Medallion Signature Guarantee must be made by a bank, a trust company, a member of a domestic stock exchange or any other eligible guarantor institution. Notarization is not acceptable.

IRA DISTRIBUTION

REQUEST FORM

This form can be used to complete a full or partial distribution from a Columbia Management Traditional IRA, Roth IRA, SEP IRA, Coverdell ESA or SIMPLE IRA. Please send the completed distribution form to Columbia Management Services, Inc. (Transfer Agent), PO Box 8081, Boston, MA 02266-8081.

1 NAME AND ACCOUNT INFORMATION

NAME OF ACCOUNT OWNER (FIRST, MIDDLE INITIAL, LAST)

ADDRESS

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE NUMBER

SOCIAL SECURITY NUMBER

DATE OF BIRTH (MM/DD/YYYY)

Please provide your legal street address, including a foreign address, if applicable. If a foreign address is provided, payments mailed to a foreign address will be subject to mandatory withholding. Please indicate citizenship:

Check one: US citizen or resident alien Non-resident alien

2 REASON FOR DISTRIBUTION (CHECK ONLY ONE)

(Number or letter indicates how distribution will be reported to the IRS on Form 1099R)

- | | |
|---|---|
| <input type="checkbox"/> 1-Premature distribution (under age 59 ½) | <input type="checkbox"/> N-Recharacterization – current year |
| <input type="checkbox"/> 2-Early distribution (under age 59 ½), exception applies | <input type="checkbox"/> Q-Roth IRA qualified distribution (age 59 ½ or older) |
| <input type="checkbox"/> 3-Disability distribution | <input type="checkbox"/> R-Recharacterization – prior year |
| <input type="checkbox"/> 4-Death distribution (beneficiary's signature must be guaranteed in section 7) | <input type="checkbox"/> S-Early SIMPLE IRA distribution (within first two years) |
| <input type="checkbox"/> 7-Normal distribution (age 59 ½ or older) | <input type="checkbox"/> T-Roth IRA distribution, exception applies (age 59 ½ or older) |
| <input type="checkbox"/> G-Direct rollover to employer plan | <input type="checkbox"/> M-Distribution from a Coverdell ESA |
| <input type="checkbox"/> J-Early distribution from a Roth IRA (under age 59 ½) | |

3 LIQUIDATIONS (INDICATE ACCOUNT NUMBERS AND WITHDRAWAL AMOUNTS)

Check one: Traditional IRA Roth IRA SEP IRA Coverdell ESA SIMPLE IRA

FUND NUMBER

ACCOUNT NUMBER

AMOUNT OF DISTRIBUTION (\$)

ALL SHARES

If you have other Columbia Management IRAs or Coverdell ESAs from which you would like to take withdrawals, please list them on a separate sheet and attach it to this distribution form.

Note: If you choose to close your IRA or Coverdell ESAs, you will be subject to your annual fiduciary fee at that time.

Not FDIC Insured	May Lose Value No Bank Guarantee
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Columbia Management.

4 SYSTEMATIC WITHDRAWAL PLAN

Systematic withdrawal plan (SWP) to be paid Monthly Quarterly Annually beginning ____/____(month/day)

- A. Fixed amount of \$ _____ per payment
- B. To satisfy my required minimum distribution (RMD) or substantially equal payments with the calculation based on:
- Uniform lifetime table (can be used for both RMD or substantially equal payments)
 - Single life expectancy (can only be used to calculate your substantially equal payments)
 - Joint life table (can be used to calculate your substantially equal payments. For RMD calculations, the joint lifetime table can only be used if your sole beneficiary is your spouse who is more than 10 years younger. **Please complete beneficiary information below.**)

NAME OF BENEFICIARY (FIRST, MIDDLE INITIAL, LAST)

_____-_____-_____- ____/____/_____
SOCIAL SECURITY NUMBER DATE OF BIRTH (MM/DD/YYYY)

Note: If you established your Columbia Management IRA this year by a rollover or transfer of assets, please provide the previous year-end value (12/31) balance to ensure proper calculation: \$ _____.

5 PAYEE INFORMATION (CHOOSE OPTION A OR B)

- A. Payment to be made to shareholder (or responsible individual for Coverdell ESA), using current name and address on file.
- B. I wish to have the distribution paid as follows (shareholder/beneficiary or responsible individual's signature must be Medallion signature guaranteed for any of the below options):
- Federal fund wire to the bank indicated below:** Redemption amounts greater than \$500 can be sent via federal fund wire. If you choose this method, the proceeds will usually be wired on the next business day. A fee of \$7.50 will be deducted from your mutual fund account for each transaction.
 - Via automated clearing house (ACH) to the bank indicated below:** If you choose this method, the proceeds will usually take two or three business days to be received by your bank (attach a voided check).
 - Payable to the payee below:** (Beneficiary for death distributions or qualified plan custodian/trustee for direct rollover)

PAYEE OR BANK NAME

BANK ROUTING NUMBER

BANK ACCOUNT NUMBER

CHECKING OR SAVINGS (PLEASE CHECK ONE)

NAME 1 ON BANK ACCOUNT

NAME 2 ON BANK ACCOUNT

PAYEE OR BANK ADDRESS

CITY

STATE

ZIP CODE

_____-_____-_____-
BENEFICIARY'S SOCIAL SECURITY NUMBER (FOR DEATH DISTRIBUTIONS)

Note: Your bank must be a member of the ACH and, by signing in section 7, you authorize deposits to the bank account entered above. Ability to transmit payments via ACH will be activated approximately 30 days after the Transfer Agent receives this form. If ACH is not active at the time of your liquidation, your SWP payment will be sent via check to your address of record.

6 TAXES – SUBSTITUTE FORM W-4P – WITHHOLDING ELECTION (CHOOSE OPTION A OR B)

I acknowledge that, unless I elect not to have withholding from my IRA distributions or I have a foreign address,* the agent on behalf of the custodian will withhold a fixed 10% of the amounts to be paid to me and will immediately remit the amount withheld to the IRS. I understand that if I elect not to have withholding apply to my payments, or do not have enough federal income tax withheld from my payments, I may be responsible for payment of estimated tax. I may also incur penalties under the estimated tax rules if my withholding and estimated tax payments are not sufficient. I also understand that unless I have a foreign address,* I may, with respect to future distributions, revoke or change my withholding election by submitting written instructions to the agent of the custodian.

- A. I elect not to have any amount withheld from my IRA distributions.
- B. I elect to have % (minimum of 10%) withheld from my IRA distributions.

Note: Certain states require state income tax withholding from retirement distributions whenever federal withholding is taken. If you are a resident in the state of Arizona, California, Delaware, Iowa, Kansas, Louisiana, Maine, Massachusetts, Nebraska, North Carolina, Oklahoma, Oregon, Vermont or Virginia (IRAs and SEP IRAs are exempt) and request federal taxes be withheld from your distribution, we must withhold state taxes based on the specific rate for your state.

*Special withholding rules apply for people with foreign addresses. Please see the instructions for additional information.

7 SIGNATURE

I have read and understood this distribution form and accompanying instructions. I hereby elect that the assets held by the custodian in the above Individual Retirement Account be paid according to the instructions above. I understand that I have the sole responsibility to determine the tax consequences of this distribution. I understand that I have the sole responsibility to determine the amount of any age -70 ½ minimum distributions that may be required from a Traditional IRA or SIMPLE IRA, and further understand that a 50% penalty tax may apply if I fail to take timely distributions. I hereby release the agent and custodian and indemnify them from any and all claims arising from the agent's or custodian's actions hereunder. I also understand that these payments may be subject to contingent deferred sales charges (CDSC) and other fees.

X

SIGNATURE OF RECIPIENT

____ / ____ / ____
DATE (MM/DD/YYYY)

Note: In the case of death or any redemption amount requested for more than \$100,000 or for a special payee noted in section 5, the signature of the shareholder or beneficiary on this form must be Medallion guaranteed by a bank, a trust company, a member of a domestic stock exchange or any other eligible guarantor institution. Notarization is not acceptable.

Medallion Signature Guarantee (by eligible guarantor as explained below)¹

¹If your signature requires a guarantee, that guarantee must be provided by a Medallion guarantor. These can usually be obtained at a bank, a trust company or member of a domestic stock exchange. A signature guarantee is designed to protect you and the funds from fraud. A notary public is not qualified to provide a signature guarantee.