

Seligman

IRA FORMS

TRADITIONAL IRA • ROTH IRA

- Account Application
- Direct Rollover/Transfer/
Conversion Form
- Distribution Form
- Required Minimum
Distribution Form

Establishing Your Seligman IRA

You may use the forms in this booklet to:

- Establish a Seligman Traditional or Roth IRA for yourself or your spouse.
- Establish a Seligman Traditional IRA under your employer's SEP or existing SARSEP plan.

To establish an IRA under your employer's SIMPLE-IRA plan, please ask your Financial Advisor for a Seligman SIMPLE-IRA Account Application.

Rollovers of Retirement Assets: You may roll over distributions from Traditional IRAs, 401(k), 403(b), profit sharing and money purchase, and 457 plans to any such plans or arrangements without restriction.¹ Contribution dollars and rollover dollars may be kept in the same Traditional IRA; a separate "Conduit IRA" for retirement plan assets is no longer required for future rollover eligibility. In addition, as of 2008, those with an adjusted gross income (AGI) under \$100,000 may elect to roll their employer-sponsored retirement plan assets directly to a Roth IRA.² Roth 401(k) contributions may only be rolled over into Roth IRAs. Please read the Seligman IRA Disclosure Statement and consult your tax advisor for details.

Completing the Forms

Be sure to read the accompanying IRA Disclosure Statement and Custodial Agreement.

If you are establishing a:	Complete:		In Section 2 of the Account Application, check the box for:
	Account Application	Direct Rollover/Transfer/Conversion Form	
Contributory Traditional IRA for yourself or your spouse	✓		<input type="checkbox"/> Traditional IRA
Contributory Roth IRA for yourself or your spouse	✓		<input type="checkbox"/> Roth IRA
Roth Conversion IRA	✓	✓	<input type="checkbox"/> Roth IRA
Roth Combined IRA (commingling of annual contributions and conversion amounts in one account)	✓	✓	<input type="checkbox"/> Roth IRA
Direct Rollover	✓	✓	<input type="checkbox"/> Traditional IRA or <input type="checkbox"/> Roth IRA or <input type="checkbox"/> Rollover (Conduit) IRA ³
Direct Rollover from a Roth 401(k) account	✓	✓	<input type="checkbox"/> Roth IRA
Indirect Rollover	✓		<input type="checkbox"/> Traditional IRA or <input type="checkbox"/> Roth IRA or <input type="checkbox"/> Rollover (Conduit) IRA ³
Indirect Rollover from a Roth 401(k) account	✓		<input type="checkbox"/> Roth IRA
Transfer IRA (from another IRA provider)	✓	✓	<input type="checkbox"/> Traditional IRA or <input type="checkbox"/> Roth IRA
Re-characterization of a Roth IRA	Contact Retirement Plan Services at 800-445-1777		
SEP-IRA	✓	✓ (if transferring assets)	<input type="checkbox"/> SEP-IRA
SARSEP-IRA	✓	✓	<input type="checkbox"/> SARSEP-IRA

¹ Please note that, while these rollovers are not restricted by governmental regulations, individual employer-sponsored plans may choose whether or not to accept rollover contributions.

² Upon conversion, ordinary income taxes will be due on pre-tax contributions and investment earnings. However, the Roth IRA allows for tax-free qualified withdrawals. Note that the income limit for a conversion applies to this transaction only until 2010.

³ Please see the information on rollovers, above.

Invest-A-Check®⁴

The Invest-A-Check® automatic investment plan makes funding your retirement easy and convenient. You may instruct Seligman Data Corp. to automatically deduct a specified amount monthly (\$100 minimum) or quarterly (\$250 minimum) from your regular checking account for automatic investment in a Seligman Mutual Fund. To take advantage of Invest-A-Check®, simply complete Part C on Page 4 of the Account Application, and attach a voided check from your bank account.

To Establish Your Account

1. Make all contribution checks payable to **State Street Bank and Trust Company**.
2. If you wish to prepay the annual \$20 Custodial Fee (applicable on accounts under \$10,000), you may do so by writing a separate check made payable to **State Street Bank and Trust Company**. (If paid separately, your IRA Custodial Fee may be a tax-deductible expense.)
3. Please send all completed forms and checks in the pre-paid envelope provided to:

Retirement Plan Services
c/o Seligman Data Corp.
P.O. Box 9759
Providence, RI 02940-9759

For overnight mail, please use the following address:

Seligman Data Corp.
101 Sabin Street
Pawtucket, RI 02860

4. Once you have established your account, 24-hour telephone access is available by dialing 800-622-4597 on your touch-tone phone, or by logging on at www.seligman.com. These services provide you with instant access to information, including Seligman Fund share prices, yields, your account balance, and most recent transactions.

**If you have any questions regarding the establishment of your Seligman IRA,
please call Retirement Plan Services, toll-free, at 800-445-1777,
between 8:30 am and 6:00 pm (Eastern Time).**

⁴ The Invest-A-Check® program does not ensure a profit nor protect against a loss in value in declining markets. However, dollar-cost averaging through a regular investment plan can reduce the possibility of investing all your money at market peaks. For this strategy to be effective, regular payments must be continually made over an extended period of time. Investors should carefully consider their financial ability and willingness to continue making purchases through periods of low or falling price levels and markets. Please read the Fund's prospectus carefully before investing.

Please complete separate Account Applications for each type of IRA you are establishing. Contact Retirement Plan Services at 800-445-1777 if you have any questions. Faxing is not acceptable, as we need your original signature. Mail your completed application, along with an investment check made payable to "State Street Bank and Trust Company," to:

Overnight Delivery:

Retirement Plan Services
c/o Seligman Data Corp.
101 Sabin Street
Pawtucket, RI 02860

Regular Delivery:

Retirement Plan Services
c/o Seligman Data Corp.
P.O. Box 9759
Providence, RI 02940-9759

Please complete Sections 1 through 6. Section 7 should be completed if applicable.

CUSTOMER IDENTIFICATION PROGRAM NOTICE

Important Information About Procedures for Opening a New Account: To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account.

What this means for you: When you open an account, we will ask for your name, address, date of birth, and other information that will allow us to identify you. We may also ask for a copy of your driver's license or other identifying documents. Failure to provide any required information may result in a delay in processing this application or subsequent transactions, or result in the closing of your account.

Note: If you buy shares by check which are subsequently sold by Seligman Data Corp. because we are unable to verify your information, Seligman will not send the proceeds until your check clears, which can take up to 15 calendar days from the date of purchase.

1. Investor Information (Please Print)

YOUR FULL NAME, SOCIAL SECURITY NUMBER, BIRTH DATE, AND ADDRESS ARE REQUIRED TO OPEN AN ACCOUNT.

Your account will be registered as: State Street Bank and Trust Company, Custodian for:

Owner's Name (First Name)	(MI)	(Last Name)
Social Security Number	Birth Date (MM-DD-YYYY)	
Street Address		
City	State	Zip Code
Daytime Phone	Evening Phone	

2. Account Type and Contribution

- For direct rollovers, transfers, or Roth Conversion IRAs, also complete the separate *Direct Rollover/Transfer/Conversion Form*.
- For SEPs and SARSEPs, be sure your employer has properly established the plan.
- Roth 401(k) contributions made to 401(k) plans can only be rolled over into a Roth IRA.

Choose **one** box only:

- Traditional IRA
- Roth IRA
- Rollover (Conduit) IRA
- SEP-IRA (Employer Name: _____)
- SARSEP-IRA (for participants of plans established prior to 1997)

Approximate Assets to Be Transferred \$ _____

Contribution for Tax Year _____ \$ _____

TOTAL AMOUNT ENCLOSED	\$ _____
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3. Investment Selection

Please indicate the dollar amount(s) you would like to invest, or the percentage allocation of your investment, in the space(s) provided below. If more than one fund is selected, each fund must have identical registration and class of shares. If no fund selection is made below, your account will be opened with Seligman Cash Management Fund.

PLEASE SELECT ONE: Class A Shares Class C Shares

If no class of shares is selected, your investment will automatically be made in Class A shares.

Seligman Funds

Asset Allocation Aggressive Growth Fund	\$	Growth Fund	\$
Asset Allocation Growth Fund	\$	High-Yield Fund	\$
Asset Allocation Moderate Growth Fund	\$	Income and Growth Fund	\$
Asset Allocation Balanced Fund	\$	International Growth Fund	\$
Capital Fund	\$	Large-Cap Value Fund	\$
Cash Management Fund	\$	LaSalle Global Real Estate Fund	\$
Common Stock Fund	\$	LaSalle Monthly Dividend Real Estate Fund	\$
Communications and Information Fund	\$	Smaller-Cap Value Fund	\$
Core Fixed Income Fund	\$	TargETFund Core SM	\$
Emerging Markets Fund	\$	TargETFund 2015 SM	\$
Frontier Fund	\$	TargETFund 2025 SM	\$
Global Growth Fund	\$	TargETFund 2035 SM	\$
Global Smaller Companies Fund	\$	TargETFund 2045 SM	\$
Global Technology Fund	\$	U.S. Government Securities Fund	\$

TOTAL INVESTMENT \$ _____

4. Beneficiary Designation

I designate the individual(s) named below the Beneficiary(ies) of this IRA. I revoke all prior IRA Beneficiary Designation(s), if any, made by me for these assets. I understand that I may change or add Beneficiaries at any time by written notice to the transfer agent, Seligman Data Corp. Any interest in this IRA that is not effectively disposed of below will be paid to my surviving spouse. If I have no surviving spouse, it will be paid to my estate.

If necessary, please attach an additional sheet and provide the requested information. If no distribution percentages are indicated below, an equal percentage will be distributed to each beneficiary listed; if only one beneficiary is listed below, that beneficiary will receive 100% of the distribution.

IF YOU ARE MARRIED AND LIVE IN A COMMUNITY PROPERTY STATE, AND YOUR SPOUSE IS NOT DESIGNATED AS THE ONLY BENEFICIARY, YOUR SPOUSE MUST SIGN PART D BELOW.

A. Primary Beneficiary Designation: I designate the following individual(s) as Primary Beneficiary(ies) of the assets in this IRA.

Individual's Name	% of Distribution	Relationship	Date of Birth	Social Security Number	Contingent Beneficiary Code*
1. _____	_____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____	_____

* B(3) will apply unless another Code is selected.

B. Contingent Beneficiary Codes: If this Primary Beneficiary does not survive me, pay his or her share of my IRA assets as follows:

1. To his or her estate
2. To the other Primary Beneficiaries who survive me, in equal shares
3. To the other Primary Beneficiaries who survive me, in proportion to their then-respective shares of my IRA assets
4. To the Contingent Beneficiary named for such Primary Beneficiary in Part C below, if he or she survives me
5. To the Trust named for such Primary Beneficiary in Part C below

C. Contingent Beneficiary Designation

	Individual's Name	% of Distribution	Relationship to Primary Beneficiary	Date of Birth	Social Security Number
For Primary Beneficiary #1	_____	_____	_____	_____	_____
For Primary Beneficiary #2	_____	_____	_____	_____	_____
For Primary Beneficiary #3	_____	_____	_____	_____	_____

D. Spousal Consent:

If the account holder is married and lives in a community property state, and his/her spouse is not designated as the only beneficiary, the spouse must sign below:

I am the spouse of the above-named account holder. I acknowledge that I have received a full disclosure of my spouse's property and financial obligation. Due to possible consequences of giving up my community property interest in this IRA, I have been advised to see a tax professional or legal advisor. I assume full responsibility for any adverse consequences that may result. No tax or legal advice was given to me by the Custodian or Sponsor. I hereby consent to the designation of the Beneficiaries stated above.

X
Signature of Spouse _____ Date _____

5. Signature and Certification All account owners must complete this section and sign below.

- I hereby establish a Seligman IRA and appoint State Street Bank and Trust Company as Custodian. I understand that if my account is less than \$10,000, it will be subject to an annual custodial fee of \$20.*
- I have received and read the current Prospectus of each Fund in which I am investing, as well as the Seligman Traditional or Roth IRA Disclosure Statement and Custodial Agreement, at least seven days before the date of signature below, and I acknowledge there is no further right of revocation.
- I am responsible for determining my eligibility for the type of contribution indicated and deductibility of contributions made to my account.
- I understand that if I am converting an existing Traditional IRA to a Roth IRA, or moving pre-tax contributions from an employer-sponsored retirement plan directly to a Roth IRA, the amount converted will be treated as taxable income (except for prior nondeductible contributions) for federal income tax purposes.
- I am responsible for the tax consequences of distributions, including rollovers, and contributions.
- Under penalty of perjury, I certify that the number shown on this form is my correct Social Security Number.

X
Signature of Owner _____ Date _____

* If your account is valued at less than \$10,000 and you wish to prepay the annual Custodial Fee, please include a separate check in the amount of \$20, made payable to State Street Bank and Trust Company.

State Street Bank and Trust Company (State Street) accepts appointment as Custodian of the owner's account. However, this Agreement is not binding upon the Custodian until the account owner has received a statement of the transaction. Receipt by the owner of a confirmation of the purchase of the Fund shares indicated above will serve as notification of State Street's acceptance of appointment as Custodian of the owner's account.

6. Broker/Dealer or Financial Advisor Designation

Dealer/Advisor Firm	Representative's Name		
Branch Office Address	City	State	Zip Code
Representative's ID Number	Representative's Telephone Number	Branch Number	

7. Account Options and Services

A. Dividend and/or Capital Gain Distributions

For account holders under age 59½, dividends and capital gains will be automatically reinvested.

I am over age 59½. Please: Reinvest my dividends and capital gains Pay out my dividends in cash, reinvest my capital gains† Pay out my dividends and capital gains in cash†

Withhold ____% (minimum of 10%) from my cash distributions under IRS rules for federal income taxes. (See IRS Publication 505 "Tax Withholding and Estimated Tax" for more information.)

Please forward payment of my distributions to: My address of record My Bank (Complete Part F of this Section 7)

† Note: If you have held a Roth IRA for less than five years, the distribution may be subject to taxes and a penalty.

B. Telephone Services Election

Unless I check the box below, I understand that I or my representative may place the following requests by telephone:

- Exchanges
- Address Changes

I DO NOT WANT TELEPHONE SERVICES FOR MYSELF OR MY REPRESENTATIVE NAMED IN SECTION 6 OF THIS APPLICATION.

AUTHORIZATION

I understand that the telephone services are optional and that unless I checked the box above, I authorize the Fund(s), all other Seligman Funds with the same account number and registration that I currently own or in which I invest in the future, and Seligman Data Corp. (SDC), to act upon instructions received over the telephone from me or any other person (including the representative named in Section 6 of this application) in accordance with the provisions regarding telephone services as set forth in the current prospectus of each such Fund, as amended from time to time. Any telephone instructions given with respect to this account, and any account into which exchanges are made are hereby ratified, and I agree that neither the Fund(s) nor SDC nor State Street Bank and Trust Company (State Street) will be liable for any loss, cost, or expense for acting upon such telephone instructions reasonably believed to be genuine and in accordance with the procedures described in each Fund prospectus, as amended from time to time. Such procedures include the recording of telephone instructions, requesting personal and/or account information to verify a caller’s identity, and sending written confirmations of transactions. As a result of this policy, I may bear the risk of any loss due to unauthorized or fraudulent telephone instructions; provided, however, that if the Fund(s) or SDC or State Street fail to employ such procedures, the Fund(s) and/or SDC or State Street may be liable.

C. Invest-A-Check® Service (For New Contributions)

To start your Invest-A-Check® Service, please indicate your selection below and provide your bank information in Section F on page 5. **Your account may be established concurrently with the Invest-A-Check® Service if the monthly investment option is chosen and you include a check for a minimum of \$100, or if the quarterly investment option is chosen and you include a check for a minimum of \$250.**

I authorize Seligman Data Corp. to draw on my bank account electronically or draw pre-authorized checks (minimum: \$100 monthly or \$250 quarterly), for investment in my fund account(s) as indicated below:

Fund Name	Dollar Amount	Day of Withdrawal*
_____		<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly
_____		<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly
_____		<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly

* If no specific day is selected, your bank account will be debited on the anniversary day, or the prior business day, of account establishment, for the period designated.

By using the Invest-A-Check® Service to establish your account, you are agreeing to continue this service until you meet the Fund’s minimum investment amount. If you cancel Invest-A-Check® prior to meeting the minimum, your account may be subject to closure. If a check is not honored by your bank, or the value of shares in your account falls below the minimum, this Service may be suspended. In the event a check is returned marked “unpaid,” SDC will cancel the purchase, redeem shares in your account in an amount sufficient to reimburse the Fund for any loss it may have incurred, and charge a \$10.00 returned check fee, which will be deducted from your account. This service may be terminated by you or SDC at any time by written notice. You agree to hold the Funds and their agents free from all liability which may result from acts done in good faith and pursuant to these terms.

D. Automatic Dollar-Cost Averaging Service (For Transfers or Rollovers)

I authorize Seligman Data Corp. to withdraw \$_____ (minimum: \$100 monthly or \$250 quarterly) from my Seligman Cash Management Fund account Monthly Quarterly to purchase shares of the same class of Seligman _____ Fund, beginning on the _____ day of _____ (month), _____ (year). Shares in my Seligman Cash Management Fund account must have a current value of \$5,000 at the initiation of this service and all shares must be in “book credit” (uncertificated) form. I understand that if I exchange Class A or Class C shares of Seligman Cash Management Fund, I will be subject to an initial sales charge at the time I purchase shares of another Seligman fund.

E. Reduced Sales Charges

If you, your spouse, or your minor children own shares in other Seligman mutual funds, you may be eligible for a reduced sales charge. Please complete the Right of Accumulation section or the Letter of Intent section below, as applicable.

1. Right of Accumulation

Please link the tax identification numbers or account numbers listed below for Right of Accumulation privileges, so that this and future purchases will receive any discount for which they are eligible.

Tax ID or Account Number	Tax ID or Account Number	Tax ID or Account Number
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2. Letter of Intent

I want to reduce my sales charge by agreeing to invest the following amount over a 13-month period:

Class A: \$50,000 \$100,000 \$250,000 \$500,000 \$1,000,000 Class C: \$100,000 \$250,000

Seligman Advisors, Inc. will hold in escrow shares equal to 5% of the minimum purchase amount specified until resolution of the Letter of Intent.

If the total amount invested within the 13-month period does not equal or exceed the specified minimum purchase, you will be required to pay the difference between the amount of sales charge paid and the amount of sales charge applicable to the total purchase actually made. Speak with your financial advisor for more information.

F. Bank Information

This bank account information will be used for (check all that apply):

Dividend/Capital Gain Distributions (from Section A) Invest-A-Check® Service (from Section C)

PLEASE ATTACH A VOIDED CHECK:



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Complete this form if you are converting an existing Traditional IRA to a Roth IRA, transferring existing IRA assets to Seligman, or if you are directly rolling over assets distributed from an employer-sponsored retirement plan. Please attach a copy of your most recent account statement. Contact Retirement Plan Services at 800-445-1777 if you have any questions. Please return this form, along with your completed Account Application if you do not already have an existing Seligman IRA, to:

Overnight Delivery:

Retirement Plan Services
c/o Seligman Data Corp.
101 Sabin Street
Pawtucket, RI 02860

Regular Delivery:

Retirement Plan Services
c/o Seligman Data Corp.
P.O. Box 9759
Providence, RI 02940-9759

1. Investor Information (Please Print)

Name _____ Social Security Number (Required) _____
Birth Date (MM-DD-YYYY) (Required) _____ Daytime Phone _____

2. Transaction Description

I am completing this IRA Direct Rollover/Transfer/Conversion Form in order to facilitate a:

- Rollover* to a Traditional IRA from an employer-sponsored qualified retirement plan or 403(b) arrangement, or SIMPLE-IRA.
- Rollover* to a Roth IRA from an employer-sponsored qualified retirement plan. (Your modified adjusted gross income must be less than \$100,000 — single or married.)
- Rollover* of Roth 401(k) assets in a 401(k) plan to a Roth IRA.
- Transfer or Rollover* of an existing Traditional IRA, SEP-IRA, SARSEP-IRA, Roth IRA, or 457 plan.
- Conversion of an existing IRA to a Roth IRA. (Your modified adjusted gross income must be less than \$100,000 — single or married.)
- Conversion of an existing Seligman IRA to a Seligman Roth IRA. Please indicate your Account Number in Section 3 and move on to Sections 4 and 5.

* Rollovers must be completed within 60 days of receipt of the initial distribution.

3. Prior Account Information

Name of Resigning Trustee, Custodian, or Former Employer _____
Street Address _____
City _____ State _____ Zip Code _____
Person to Contact _____ Telephone Number _____
Type of Investment: Annuity Mutual Fund, family name _____
 CD, maturity date _____ Other _____

Account Number _____

SIMPLE-IRA Rollover Restrictions: If a SIMPLE-IRA is being rolled over to a Traditional IRA or converted to a Roth IRA, and you first began participating in your employer's SIMPLE-IRA Plan less than two years ago, you may be subject to taxation and withdrawal penalties. Please obtain a separate Seligman SIMPLE-IRA Application to transfer an existing SIMPLE-IRA to Seligman.

4. Investment Selection

Please deposit these assets in my:

New Seligman Traditional IRA or Roth IRA or new Seligman SEP-IRA or SARSEP-IRA. My investment choices are indicated on the attached IRA Account Application.

Existing Seligman IRA, account number _____ . Please invest in the Seligman Funds listed below:

Fund _____ % Fund _____ %
Fund _____ % Fund _____ %

PLEASE SELECT ONE: Class A Shares Class C Shares. If no class of shares is selected, your investment will automatically be made in Class A shares.

5. Transfer Instructions

To Resigning Trustee/Custodian or Employer:

I have established a [] Traditional IRA (including SEP and SARSEP) or [] Roth IRA with the Seligman Group of Funds and have appointed State Street Bank and Trust Company as the successor Custodian. I want to initiate a Transfer or Rollover from the account described in Section 3, which your company holds for me. Please:

- [] Convert [] all or [] part (\$...) of my existing Seligman Traditional IRA into my new Seligman Roth IRA.
[] Liquidate and send [] all or [] part (\$...) of the account in Section 3 to the Seligman Group of Funds either [] immediately or [] at maturity. Make check payable to State Street Bank and Trust Company, FBO... (your name). I acknowledge that a penalty may apply for early withdrawals from certain types of investments.
[] Transfer in kind (i.e., re-register) [] all or [] part (\$...) of my shares of the Seligman Fund(s) to State Street Bank and Trust Company. If the account described in Section 3 contains shares of the Seligman Group of Funds, you may choose to transfer or roll them over "in kind." Only Seligman Funds may be transferred or rolled over in kind; to transfer all other assets, they must be liquidated.

X Signature of Investor Date

X Signature Guarantee (Your resigning Trustee or Custodian may require your signature to be guaranteed. Contact that entity for requirements.)

Note: Some Custodians of Retirement Plans require the completion of their own forms before sending a check to Seligman.

To Be Completed by Present Trustee/Custodian or Employer if Individual Is Age 70 1/2 or Older or Is a Surviving Spouse Beneficiary (Does Not Apply to the Roth IRA)
If this is a direct rollover, the Employer certifies that this amount does not include any minimum amounts required to be distributed or any amount that is one of a series of substantially equal periodic payments made for the life (or life expectancy) or the joint lives (or joint life expectancies) of the employee or surviving spouse and their beneficiary or for a specified period of 10 years or more, and is not considered a hardship distribution.
Date of Birth of the Designated (Measuring) Beneficiary being used to calculate minimum required distributions with respect to the distributing plan is as follows ____/____/____.
If single life or joint with non-spouse, life expectancy of the Participant [] was [] was not being recalculated.
X Authorized Signature of Present Trustee/Custodian or Employer Date

FOR OFFICE USE ONLY — DO NOT WRITE BELOW THIS LINE

To Be Completed by the Seligman Group of Funds:

Account Name Account Number

To Resigning Trustee:

State Street Bank and Trust Company has established an Individual Retirement Account for the above-named account holder and will accept the transfer of account assets on a fiduciary-to-fiduciary basis.

X Authorized Signature Date

Complete this form if you are requesting a distribution other than Required Minimum Distributions from a Seligman Traditional IRA, SEP-IRA, SARSEP-IRA, Rollover IRA, or Roth IRA. Please complete the separate Required Minimum Distribution Form if you are requesting a Required Minimum Distribution. Contact Retirement Plan Services at 800-445-1777 if you have any questions. Faxing is not acceptable, as we need your original signature. Please mail this form to:

Overnight Delivery:

Retirement Plan Services
c/o Seligman Data Corp.
101 Sabin Street
Pawtucket, RI 02860

Regular Delivery:

Retirement Plan Services
c/o Seligman Data Corp.
P.O. Box 9759
Providence, RI 02940-9759

1. Investor Information (Please Print)

Name	Social Security Number
Birth Date (MM-DD-YYYY)	Daytime Phone
Seligman Account Number	

2. Reason for Distribution (Choose One Only)

- Normal Distribution.** I am age 59½ or older; my distribution will be penalty-free.
Note: If this is a distribution from a Roth IRA that has been held for fewer than five years, you may be subject to income taxes, even if you are over age 59½.
- Premature Distribution.** I am under age 59½. I understand that my distribution may be subject to a 10% penalty imposed by the IRS in addition to ordinary income taxes.
- Premature Distribution (with exception).** I am under age 59½ and my distribution is not subject to a 10% premature distribution penalty because it complies with the exceptions to the early distribution rules under Internal Revenue Code Section 72(t). [Exceptions include: disability or death (*check the appropriate box below*); substantially equal payments based on the IRA owner's life expectancy, commencing before age 59½ and continuing for at least five years or until age 59½, whichever is later; distributions on account of an IRS levy; distributions made to pay for medical care during the taxable year; health insurance premiums for individuals who have received unemployment compensation for 12 consecutive weeks; first-time purchase of a principal residence; and distributions to pay for qualified higher education expenses (as defined by the IRS).]
- Disability Distribution.** I certify that I am disabled within the meaning of IRC Section 72(m)(7). Supporting documentation is required. This can be either an original note from your doctor on his/her letterhead or a letter from the Social Security Administration stating that you have qualified for disability through Social Security Income.
- Death Distribution.** Contact Retirement Plan Services at 800-445-1777 for further instructions, if you have not already done so.

3. Method of Distribution (Choose One Only)

IF NO FUND SELECTION IS INDICATED BELOW, MONEY WILL BE TAKEN PRO-RATA FROM ALL FUNDS IN YOUR ACCOUNT.

- A lump sum distribution of all funds, closing the IRA.
- A partial distribution of \$ _____, or number of shares: _____.
- Lump sum distribution of the following funds _____.
- Multiple partial redemptions. Please list funds and dollar or share amounts on the back of this form or on a separate sheet of paper.
- Systematic withdrawals:
 Distribute a fixed amount: \$ _____, or number of shares: _____.
If you wish to have this fixed systematic withdrawal over a number of years, please specify : _____ years.
 Systematic withdrawals are to be paid: Monthly Quarterly Semi-annually Annually
 Beginning the month of _____ on the _____ calendar day (or prior business day) of each month.*

* All systematic withdrawals are processed on the 15th calendar day of the month or prior business day, unless otherwise specified.

4. Payee Information

Payment to be made to me, the account owner, using the current name and address on file.

PLEASE NOTE THAT ANY PAYEE OPTION BELOW THIS LINE REQUIRES A MEDALLION SIGNATURE GUARANTEE IN ORDER FOR YOUR REQUEST TO BE HONORED. (SEE SECTION 7, BELOW, FOR MORE INFORMATION.)

I wish to credit my distribution, in kind, from the above IRA to (Medallion Signature Guarantee [MSG] required):

- Seligman account #
A new Seligman account. (Please include your completed Account Application.)

I wish to have the distribution:

- Mailed to the below-named payee or payee bank.
Transferred via Automated Clearing House (ACH) to the below-named payee bank. (Please attach a voided check.)
Transferred via federal wire to the below-named payee or bank. (Please attach a voided check.)

Note: Your bank must be a member of the Automated Clearing House (ACH) system in order to transfer distributions via ACH. Connection to the ACH system will be activated approximately 30 days after your application is received by Seligman Data Corp. If payee or address is different from the current name and address on file, the signature must be medallion guaranteed (see Section 7, below).

Name of Payee or Payee Bank

Bank Account Number (if applicable)

Bank Routing Number (if applicable)

Street Address

City

State

Zip Code

5. Overnight Service

Standard delivery of checks is by the US Postal Service via first class mail.

The following services are available for a \$15 fee: FedEx Airborne/DHL Express UPS

Please note the fee will be taken from the balance of the account unless otherwise specified. Express is a two-day delivery service and is the only courier to deliver to US Post Office boxes.

If you are selecting an overnight service, you can waive the signature requirement by checking this box:

6. Income Tax Withholding Information

I acknowledge that unless my distribution is from a Roth IRA, or I elect to have no withholding made from my IRA distributions, Seligman Data Corp., 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 as pre-payment of my tax liability.

- I am taking a qualified distribution from a Seligman Roth IRA that I have held for at least five years. No taxes apply.
I elect not to have any amounts withheld from my IRA distributions.
I elect to have % (minimum of 10%) withheld from my IRA distributions.

7. Signature

I hereby elect that the assets held by the Custodian in the above Individual Retirement Account(s) be paid according to the instructions on this form. Although these distributions are made in accordance with the law, they are revocable and another plan may be substituted that is also in accordance with the law.

X

Your Signature (or Beneficiary, if applicable)

X

Date

Medallion Signature Guarantee (required if any of the conditions below are met)

Please note: The signature(s) above will need to be Medallion Signature Guaranteed if any of the following conditions apply:

- The redemption proceeds are \$50,000 or more.
The redemption proceeds are being made payable to someone other than the registered account owner.
The redemption proceeds are being sent to an address that is different than your address of record.
The redemption is being sent via ACH or Federal Wire
The redemption proceeds are requested within 30 days of an address change or in connection with an address change.
The redemption is due to death.
Transferring to an account in which you are not the sole owner.

If needed, a Medallion Signature Guarantee may be obtained from a bank, credit union, or brokerage firm. The guarantor assumes financial liability for the authenticity of the signature. Medallion Signature Guarantees are issued for various amounts of coverage by surety bonds. The Medallion Signature Guarantee obtained must cover the total value of the requested transaction(s). The transaction(s) will be rejected if the surety bond amount is insufficient. A notary public cannot provide a Medallion Signature Guarantee.

Please call our Retirement Plan Services at 800-445-1777 with any questions.

Complete this form if you are requesting a Required Minimum Distribution (RMD) from a Seligman Traditional IRA, SARSEP-IRA, or Rollover IRA. Please use the regular Seligman IRA Distribution Form for all other distribution requests. Contact Retirement Plan Services at 800-445-1777 if you have any questions. Please return this form to:

Overnight Delivery:

Retirement Plan Services
c/o Seligman Data Corp.
101 Sabin Street
Pawtucket, RI 02860

Regular Delivery:

Retirement Plan Services
c/o Seligman Data Corp.
P.O. Box 9759
Providence, RI 02940-9759

1. Investor Information (Please Print)

Name	Social Security Number
Birth Date (MM-DD-YYYY)	Daytime Phone
Seligman Account Number	

2. Calculation Method (Choose One Only)

- Uniform Table — RMD will be based on the Uniform Table issued by the Internal Revenue Service (IRS).
- Exception to Uniform Table — RMD will be based on the combined life expectancies of you and your spouse beneficiary as of your required beginning date. **This option is only available if your spouse is more than 10 years younger than you, the account owner.** The person whose joint life is used for calculation of the RMD must be your spouse and the designated beneficiary on your Seligman IRA. Complete the spousal beneficiary information below:

Name	Social Security Number	
Birth Date (MM-DD-YYYY)	Daytime Phone	
Street Address		
City	State	Zip Code

3. Method of Distribution (Choose One Only)

- Systematic Withdrawal** — Note: Seligman will calculate your RMD for you and recalculate annually unless otherwise instructed below. RMD calculations will be made for IRA holders age 70½ and older only.

Systematic withdrawals are to be paid: Monthly Quarterly Semi-annually Annually

Beginning the month of _____ on the _____ calendar day (or prior business day) of each month.*

* All systematic withdrawals are processed on the 15th calendar day of the month or prior business day, unless otherwise specified.

For account holders turning 70½ who need to take their first RMD: If you elect to take your first RMD by April 1 in the year after you turn age 70½, you must take the second RMD by December 31 of that same year. If applicable, systematic withdrawals for the second RMD and subsequent RMDs are to be paid beginning the month of _____.

- One-Time RMD** — Seligman will calculate the minimum amount required for you. Note: If you choose this option, you must submit this form each year in order to receive your RMD. If instead you would like to receive your annual distributions automatically, please complete the Systematic Withdrawal section above.

Source of Distribution: Indicate which Fund(s) we should take your distribution from. Percentages must total 100%.

Seligman Fund Name	Percent
_____	____%
_____	____%
_____	____%
_____	____%

4. Payee Information

Payment to be made to me, the account owner, using the current name and address on file.

PLEASE NOTE THAT ANY PAYEE OPTION BELOW THIS LINE REQUIRES A MEDALLION SIGNATURE GUARANTEE IN ORDER FOR YOUR REQUEST TO BE HONORED. (SEE SECTION 6, BELOW, FOR MORE INFORMATION.)

I wish to credit my distribution, in kind, from the above IRA to:

___ Seligman account # _____.

___ A new Seligman account. *(Please include your completed Account Application.)*

I wish to have the distribution:

___ Mailed to the below-named payee or payee bank.

___ Transferred via Automated Clearing House (ACH) to the below-named payee bank. *(Please attach a voided check.)*

Note: Your bank must be a member of the Automated Clearing House System (ACH) in order to transfer distributions via ACH. Connection to the ACH system will be activated approximately 30 days after your application is received by Seligman Data Corp. If payee or address is different from the current name and address on file, the signature must be medallion guaranteed (see Section 6, below).

Name of Payee or Payee Bank

Bank Account Number (if applicable)

Street Address

City

State

Zip Code

5. Income Tax Withholding Information

I acknowledge that unless I elect to have no withholding made from my IRA distributions, Seligman Data Corp., 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 as pre-payment of my tax liability. I understand that if I have a foreign address, the 10% tax withholding will automatically apply. I am responsible for paying any additional taxes or penalties. I further understand that I may, with respect to future distributions, revoke or change my withholding election by submitting written instructions to Seligman Data Corp.

I elect not to have any amounts withheld from my IRA distributions.

I elect to have _____% (minimum of 10%) withheld from my IRA distributions.

6. Signature

I hereby elect that the assets held by the Custodian in the above Individual Retirement Account(s) be paid according to the instructions on this form. Although these distributions are made in accordance with the law, they are revocable and another plan may be substituted that is also in accordance with the law. Additional amounts may be distributed from time to time upon presentation to Seligman Data Corp. of written instructions in good order. I hereby release Seligman Data Corp. and the Custodian and indemnify them from any and all claims arising from Seligman Data Corp.'s or the Custodian's actions hereunder.

X

Your Signature (or Beneficiary, if applicable)

Date

X

Medallion Signature Guarantee (required if any of the conditions below are met)

Please note: The signature(s) above will need to be Medallion Signature Guaranteed if any of the following conditions apply:

- 1) The redemption proceeds are \$50,000 or more.
- 2) The redemption proceeds are being made payable to someone other than the registered account owner.
- 3) The redemption proceeds are being sent to an address that is different than your address of record.
- 4) The redemption is being sent via ACH or Federal Wire
- 5) The redemption proceeds are requested within 30 days of an address change or in connection with an address change.
- 6) The redemption is due to death.
- 7) Transferring to an account in which you are not the sole owner.

If needed, a Medallion Signature Guarantee may be obtained from a bank, credit union, or brokerage firm. The guarantor assumes financial liability for the authenticity of the signature. Medallion Signature Guarantees are issued for various amounts of coverage by surety bonds. The Medallion Signature Guarantee obtained must cover the total value of the requested transaction(s). The transaction(s) will be rejected if the surety bond amount is insufficient. A notary public cannot provide a Medallion Signature Guarantee.

Please call our Retirement Plan Services at 800-445-1777 with any questions.

IRA RMD Form: Page 2 of 2

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For More Information

If you have questions about setting up your Seligman IRA, or need additional information, please contact Seligman Retirement Plan Services at **800-445-1777**.

SELIGMAN ADVISORS, INC.
an affiliate of



J. & W. SELIGMAN & CO.
INCORPORATED

ESTABLISHED 1864

100 Park Avenue, New York, NY 10017