

Certification for Late Rollover Contribution

IRA Holder name and address

Date: _____

Plan Administrator/Financial Institution
Name and Address

Dear Sir or Madam:

Pursuant to Internal Revenue Service Revenue Procedure 2016-47, I certify that my contribution of \$ _____ missed the 60-day rollover deadline for the reason(s) listed below under Reasons for Late Contribution. I am making this contribution as soon as practicable after the reason or reasons listed below no longer prevent me from making the contribution. I understand that this certification concerns only the 60-day requirement for a rollover and that, to complete the rollover, I must comply with all other tax law requirements for a valid rollover and with your rollover procedures.

Pursuant to Revenue Procedure 2016-47, unless you have actual knowledge to the contrary, you may rely on this certification to show that I have satisfied the conditions for a waiver of the 60-day rollover requirement for the amount identified above. You may not rely on this certification in determining whether the contribution satisfies other requirements for a valid rollover.

Reasons for Late Contribution

I intended to make the rollover within 60 days after receiving the distribution but was unable to do so for the following reason(s) (check all that apply):

- ☐ An error was committed by the financial institution making the distribution or receiving the contribution.
- ☐ The distribution was in the form of a check and the check was misplaced and never cashed.
- ☐ The distribution was deposited into and remained in an account that I mistakenly thought was a retirement plan or IRA.
- ☐ My principal residence was severely damaged.
- ☐ One of my family members died.
- ☐ I or one of my family members was seriously ill.
- ☐ I was incarcerated.
- ☐ Restrictions were imposed by a foreign country.
- ☐ A postal error occurred.