



## Self-Certification for Late Rollover

To accompany Rollover/Direct Rollover Certification Form, If Necessary

PO Box 9  
74 North Main Street  
Cedar City, UT 84721  
Phone: 888-328-8008  
Fax: 435-867-1042

### Part 1 Account Owner Information

NAME (as it appears in your plan)		IRA EXPRESS ACCOUNT NUMBER
SOCIAL SECURITY NUMBER	PHONE	LEGAL ADDRESS
CITY, STATE, ZIP		

### Part 2 Self Certification for Late Rollover

I certify that 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 or one of my family members was seriously ill.
- ☐ I was incarcerated.
- ☐ Restrictions were imposed by a foreign country.
- ☐ A postal error occurred.
- ☐ The distribution was made on account of an IRS levy and the proceeds of the levy have been returned to me.
- ☐ The party making the distribution delayed providing information that the receiving plan or IRA required to complete the rollover despite my reasonable efforts to obtain the information.
- ☐ This is a COVID related rollover of a distribution that was received in 2020.

### Part 3 Account Owner Signature, Certification, and Acknowledgement

Pursuant to Internal Revenue Service Revenue Procedure 2016-47, I certify that my contribution listed on the attached Rollover/Direct Rollover Certification Form missed the 60-day rollover deadline for the reason(s) listed in Part 2. I am making this contribution as soon as practicable after the reason or reasons listed in Part 2 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 IRA Express rollover procedures.

Pursuant to Revenue Procedure 2016-47, unless IRA Express has actual knowledge to the contrary, IRA Express 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. IRA Express will not rely on this certification in determining whether the contribution satisfies other requirements for a valid rollover.

I declare that the representations made in this document are true and that the IRS has not previously denied a request for a waiver of the 60-day rollover requirement with respect to a rollover of all or part of the distribution to which this contribution relates. I understand that in the event I am audited and the IRS does not grant a waiver for this contribution, I may be subject to income and excise taxes, interest, and penalties. If the contribution is made to an IRA, I understand IRA Express will be required to report the contribution to the IRS.

Note: I also understand that I should retain a copy of this signed certification with my tax records.

Signature of account owner (required)

SIGNATURE	DATE
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