

Certification for Late 60-Day Rollover Contribution Form

INSTRUCTIONS:

1. Read the "Certification for Late Rollover Contribution" letter. Input the contribution amount into the body of the letter.
2. Select the reason(s) for late contribution.
3. Complete the Source of Funds section.
4. Read the acknowledgments and sign the form. Provide all requested information.
5. Mail or fax the completed, signed form to:

Please send to:	Regular Mail	Overnight Mail
	Primerica Shareholder Services P.O. Box 534485 Pittsburgh, PA 15253 – 4485	Primerica Shareholder Services Attention: 534485 500 Ross Street, 154-0520 Pittsburgh, PA 15262
Client Services:	(800) 544-5445	
Fax Services:	(833) 748-3938	

This form provides for a self-certification procedure (subject to verification on audit) that may be used by a taxpayer claiming eligibility for a waiver under §§ 402(c)(3)(B) or 408(d)(3)(I) with respect to a rollover into a plan or individual retirement arrangement ("IRA"). It provides that a plan administrator, or an IRA trustee, custodian, or issuer ("IRA trustee"), may rely on the certification in accepting and reporting receipt of a rollover contribution. The contribution must be made to the plan or IRA as soon as practicable after the reason or reasons listed in Section 2 no longer prevent the taxpayer from making the contribution. This requirement is deemed to be satisfied if the contribution is made within 30 days after the reason or reasons no longer prevent the taxpayer from making the contribution. For rollovers of Required Minimum Distributions (RMD) taken prior to the CARES Act (Coronavirus Relief), RMDs taken since January 1, 2020 have an extended rollover window until August 31, 2020 and are not subject to the 12 Month Rollover Rule.

IF THIS FORM IS BEING COMPLETED WITH THE ASSISTANCE OF A PRIMERICA REPRESENTATIVE, THEN THE REPRESENTATIVE WILL NEED TO COMPLETE THE FOLLOWING:

NOTE: You (the Primerica Representative) must complete the eSTAR Form and the IRA Assembler DOL Tool as follows:

1. In eSTAR, select "No, I want to record actions I took earlier using another system." Then select "Via FAX/Mail" and "Purchase".
2. In the IRA Assembler DOL Tool, select the appropriate source of funds (rollover from a retirement plan, internal IRA and/or external IRA).
3. In the IRA Assembler DOL Tool, you will enter the mutual funds the client is rolling over into/transferring into and the client will select the reasons he/she wishes to rollover and/or transfer their assets. Then you will acknowledge whether you are recommending the rollover/transfer and the basis for the recommendation.
4. Upload the IRA Rollover/Transfer Documentation and submit with this form.

SECTION 1 – CERTIFICATION FOR LATE ROLLOVER CONTRIBUTION LETTER

Read the certification for Late Rollover Contribution letter thoroughly, and if this is in regard to a Coronavirus Related Distribution please ensure that the shareholder qualifies per the conditions provided by the IRS in the passage of the CARES Act. The shareholder has up to 3 years to roll their Coronavirus Related Distribution back into their IRA or qualified retirement plan, but the amount cannot exceed the total distribution originally taken (up to \$100,000). The reasons for a Coronavirus Related Distribution include:

1. Shareholder has been diagnosed with COVID-19
2. Shareholder has a spouse or dependent diagnosed with COVID-19
3. Shareholder is unable to work due to childcare issues related to COVID-19
4. Shareholder experiences a financial strain due to quarantine or furlough
5. Any other factors as approved by the IRS and Treasury Department

SECTION 2 – REASON(S) FOR LATE CONTRIBUTION

Select the reason(s) that your rollover was not completed within the 60-day requirement (3 years for Coronavirus Related Distributions). The IRS must not have previously denied a waiver request with respect to a rollover of all or part of the distribution to which the contribution relates.

SECTION 3 – SOURCE OF FUNDS

Select the account type for the source of funds AND the account type for where the funds will rollover to.

SECTION 4 – SIGNATURES AND ACKNOWLEDGMENT

Please read the Acknowledgment and sign and date the form, provide the account number where requested. Mail completed form to the address provided at the top of this instruction page. Make and retain a copy of the signed certification for your tax records.

(This page retained by the Client)

Certification for Late 60-Day Rollover Contribution Form

1 CERTIFICATION FOR LATE ROLLOVER CONTRIBUTION LETTER

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 (or the 3 year requirement for Coronavirus Related Distributions), 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.

2 REASON(S) 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). **NOTE:** The IRS must not have previously denied a waiver request with respect to a rollover of all or part of the distribution to which the contribution relates. Check all that apply:

- An error was committed by the financial institution making the distribution or receiving the contribution.
- I or one of my family members was seriously ill.
- The distribution was in the form of a check and the check was misplaced and never cashed.
- I was incarcerated.
- The distribution was deposited into and remained in an account that I mistakenly thought was a retirement plan or IRA.
- Restrictions were imposed by a foreign country.
- My principal residence was severely damaged.
- A postal error occurred.
- One of my family members died.
- The distribution was made on account of a levy under § 6331 and the proceeds of the levy have been returned to the taxpayer.
- Rollover of RMD Taken Prior to Coronavirus Relief (CARES Act)
- The party making the distribution to which the rollover relates delayed providing information that the receiving plan or IRA required to complete the rollover despite the taxpayer's reasonable efforts to obtain the information.
- Rollover of a Coronavirus Related Distribution (CRD)

3 SOURCE OF FUNDS

Please select the account type for the source of funds AND the account type for where the funds will rollover to.

- Transfer Like Plan to Like Plan (Traditional IRA to Traditional IRA, etc.)
- Qualified Plan or 403(b) to SIMPLE IRA (SIMPLE IRA needs to be established for two years or more for this option)
- SIMPLE IRA to ROTH or Traditional IRA
- Qualified Plan or 403(b) Plan to Traditional IRA
- Traditional IRA to Roth IRA Conversion
- Qualified Plan or 403(b) to Qualified Plan or 403(b)

4 SIGNATURES AND ACKNOWLEDGMENT

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 you will be required to report the contribution to the IRS. I also understand that I should retain a copy of this signed certification with my tax records.

Print Name _____

Account Number (Accepting the Rollover) _____

Signature _____

Date _____

Once completed, mail the form to the address listed or fax this request to the appropriate service number for processing.

Please send to: **Regular Mail**
Primerica Shareholder Services
P.O. Box 534485
Pittsburgh, PA 15253 – 4485

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