

# Late Rollover Certification

If you answered Yes to either Option 1, Question 1 or Option 2, Question 2 of the IRA Rollover Certification form, you must complete this form to self-certify a late rollover. All other rollover rules still apply and this only applies as a waiver of the 60-day rollover timeliness requirement.

**ACCOUNT INFORMATION - REQUIRED**

Account Title (Name of this account)	Account           -
Previous Custodian Name	Rollover Contribution Amount   Broker Rep Code 

<b>LATE ROLLOVER CERTIFICATION INFORMATION</b>
<p>Pursuant to the Internal Revenue Service (IRS) Revenue Procedure 2016-47, I certify that this contribution missed the 60-day rollover deadline for the reason(s) listed below under Late Contribution Reason. 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.</p> <p>COR Clearing, LLC (“COR”) 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. COR may not rely on this certification in determining whether the contribution satisfies other requirements for a valid rollover.</p>

<b>LATE CONTRIBUTION REASON – (CHECK ALL THAT APPLY)</b>
<p>I intended to make the rollover within 60 days after receiving the distribution but was unable to do so for the following reason(s).</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> The distribution was in the form of a check and the check was misplaced and never cashed.</li> <li><input type="checkbox"/> The distribution was deposited into and remained in an account that I mistakenly thought was an IRA.</li> <li><input type="checkbox"/> My principal residence was severely damaged.</li> <li><input type="checkbox"/> One of my family members died.</li> <li><input type="checkbox"/> I or one of my family members was seriously ill.</li> <li><input type="checkbox"/> I was incarcerated.</li> <li><input type="checkbox"/> Restrictions were imposed by a foreign country.</li> <li><input type="checkbox"/> A postal error occurred.</li> <li><input type="checkbox"/> The distribution was made on account of an IRS levy and the proceeds of the levy have been returned to me.</li> <li><input type="checkbox"/> The party making the distribution delayed providing information that the receiving IRA required to complete the rollover despite my reasonable efforts to obtain the information.</li> <li><input type="checkbox"/> An error was committed by the financial organization making the distribution or receiving the contribution.</li> </ul>

<b>SIGNATURES</b>		
<p>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. I understand COR 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.</p>		
Account Holder Signature x	Print Name	Date