

**PARTICIPANT  
SELF-CERTIFICATION  
FOR LATE ROLLOVER  
CONTRIBUTION**

NEXT GENERATION SERVICES, LLC, 75 LIVINGSTON AVE. STE. 110, ROSELAND, NJ 07068 | P: (973) 533-1880 \* F: (973) 533-1088

**PARTICIPANT INFORMATION:**

Date of Certification: \_\_\_\_\_

Participant's Name: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip \_\_\_\_\_

Phone: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

**PREVIOUS FINANCIAL INSTITUTION INFORMATION:**

Name of Financial Institution: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip \_\_\_\_\_

Phone: \_\_\_\_\_

Dear Sir or Madam:

Pursuant to Internal Revenue Service Revenue Procedure 2020-46, I certify that my contribution of \$\_\_\_\_\_ [ENTER AMOUNT] 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 2020-46, 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.
- 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.
- A distribution was made to a state unclaimed property fund

**ROLLOVER INFORMATION**

Below is the information regarding the original request for a rollover contribution including the plan from which the distribution came and the plan into which the rollover is being made. It is the taxpayer's responsibility to make sure that all of the other rollover rules are met with respect to the transaction.

**DISBURSING PLAN**

- Traditional IRA  Roth IRA  SEP IRA  SIMPLE IRA  Qualified Plan  403(b) Plan
- Government 457(b) Plan  Designated Roth Account  Qualified 403(a) Annuity

**RECEIVING PLAN**

- Traditional IRA  Roth IRA  SEP IRA  SIMPLE IRA

**NEXT GENERATION TRUST COMPANY**  
401 E. 8TH STREET, SUITE 200H  
SIOUX FALLS, SOUTH DAKOTA 57103  
TOLL FREE: 888-857-8058

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**NEXT GENERATION**  
TRUST COMPANY  
*CONTROL YOUR FUTURE, TODAY*

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**ACKNOWLEDGMENTS AND CERTIFICATIONS**

By signing below I acknowledge the following:

- 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 on a Form 5498.
- This rollover contribution is being made to the receiving plan indicated above as soon as practicable after the Reason for Late Contribution indicated no longer prevents me from completing the rollover. I understand that this requirement is deemed satisfied if the rollover is completed within 30 days after the Reason for Late Contribution indicated no longer prevents me from completing the rollover.
- I understand that the IRA trustee/custodian or the Plan's Administrator may require additional information to accept this rollover and that this self-certification is meant only to certify that the Reason for Late Contribution indicated applies to the late deposit of the rollover.
- I understand that if the IRA trustee/custodian or the Plan's Administrator has actual knowledge to the contrary of this self-certification, such trustee or administrator may reject the rollover deposit.

**SIGNATURE**

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 also understand that I should retain a copy of this signed certification with my tax records, along with any other supporting documentation.

Signature of Participant: \_\_\_\_\_ Date: \_\_\_\_\_