



# Certification for Late Rollover Contributions

**Schwab.com**

**1-800-435-4000**  
(inside the U.S.)

**+1-415-667-8400**  
(outside the U.S.)

**1-888-686-6916**  
(multilingual services)

**We're here to help.**

**When to use this form:**

- Use this form when you intended to make a rollover within 60 days of receiving the distribution but were unable to do so for one of the reasons listed in Section 3.
- You must return this Certification for Late Rollover Contributions form with your rollover contribution check or journal instructions as outlined in Section 2.
- Please retain a copy of this completed and signed certification with your tax records.

## 1 Account Information

Schwab Account Number \_\_\_\_\_

Name (List name as it appears on your account statement.) \_\_\_\_\_

## 2 Amount of Contribution

Insert the dollar amount of your contribution that missed the 60-day rollover deadline.

\$ \_\_\_\_\_

Please select only one.

- Check is enclosed.**
- Journal the contribution amount from my Schwab brokerage account:** \_\_\_\_\_

## 3 Reasons for Late Contribution

Check all that apply.

I intended to make the rollover within 60 days of receiving the distribution but was unable to do so for the following reason(s).

- 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 as a result 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 in order to complete the rollover, despite my reasonable efforts to obtain the information.**



**4 Certification**

Pursuant to Internal Revenue Service Revenue Procedure 2016-47, I certify that my contribution (the dollar amount listed in Section 2) missed the 60-day rollover deadline for the reason(s) selected under Section 3, "Reasons for Late Contribution." I am making this contribution as soon as practicable after the reason(s) listed above 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 the rollover procedures of the Plan Administrator ("you").

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

**5 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 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 that 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.

**SIGN HERE**



Please sign and date using blue or black ink.

\_\_\_\_\_  
**Account Holder Signature** **Today's Date** (mm/dd/yyyy)

\_\_\_\_\_  
**Print Name** *Title, First* *Middle Name* *Last, Suffix*

**6 Return Instructions**

For Certification that includes rollover journal contribution instructions:

- **Upload** online with secure messaging (if you are an existing client and have online access to your account).
  1. Go to Schwab.com and log in to your account.
  2. Click the Message Center link (under Service), and then click the Compose New Message link.
  3. Upload your form as an attachment by clicking the Add File button.
  4. When your message is complete, click Send.
- **Fax** to 1-888-526-7252.

For Certification that includes the rollover check or journal contribution instructions:

- **Bring** to your nearest Schwab branch (visit Schwab.com/branch for locations).
- **Mail** to any of the following addresses:

|   |   |  |   |
|---|---|--|---|
| <b>Regular Mail (West)</b>  | <b>Regular Mail (East)</b>  | <b>Overnight Mail (West)</b>   | <b>Overnight Mail (East)</b>  |
| Charles Schwab & Co., Inc.<br>P.O. Box 982600<br>El Paso, TX 79998-2600 | Charles Schwab & Co., Inc.<br>P.O. Box 628291<br>Orlando, FL 32862-8291 | Charles Schwab & Co., Inc.<br>1945 Northwestern Dr.<br>El Paso, TX 79912 | Charles Schwab & Co., Inc.<br>1958 Summit Park Dr., Ste. 200<br>Orlando, FL 32810 |

