**This form is provided as educational material, and as an example of an administrative form that may be used to record certain interactions/transactions between a participant and their Solo 401(k).**

**These forms may be freely downloaded and used. The forms may also be amended or changed at the viewers discretion. You should always consult with your CPA or other tax professional when completing these forms, when hiring a part-time or full-time employee, when making a contribution to or a distribution from the plan, taking a loan from the plan, or when taking any other action that might incur taxable income or reporting requirements.**

**Please refer to the last two pages of the Plan Summary Description for information on the Plan Sponsor, Plan Administrator, and Trustee of the plan. The same information may also be found in the plan’s Adoption Agreement.**

**ROLLOVER CONTRIBUTION FORM**

|  |  |  |
| --- | --- | --- |
|  |  |  |
| 401(k) Name (“the Plan”) |  | Sponsor Company Name (“the Company”) |

**PARTICIPANT INFORMATION**

|  |  |  |
| --- | --- | --- |
|  |  |  |
| Last Name First Name MI |  | Social Security Number |

|  |  |  |
| --- | --- | --- |
|  |  |  |
| Address - Number and Street |  | City State Zip |
| ( ) |  | ( ) |
| Work Phone |  | Home Phone |
| Estimated Rollover Amount: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |

**PARTICIPANT ELECTIONS**

**Rollover Source**

I am rolling funds into this 401(k) from the following account(s):

Name of Plan or IRA: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Type of Account: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Ex. IRA, 401(k), 403(b), Govermental Plan, 457(b), etc.)

**Rollover Tax Status (Does not apply to IRAs)**

[ ] The amount of the rollover includes employee after-tax contributions (not including Roth contributions) in the amount of

$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_.

[ ] The amount of the rollover includes Roth Elective Deferral contributions in the amount of $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_. The value of the Roth Elective Deferrals (without earnings) is $\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and the initial Roth Elective Deferral was made in \_\_\_\_\_\_\_\_\_\_\_\_\_\_.

NOTE: Please attach a certification from the prior plan administrator as to the amount of the Roth Elective Deferral contributions, the value of the Roth Elective Deferral contribution account and the year of the initial Roth contribution.

**CERTIFICATION & SIGNATURES**

I hereby certify that the conditions for a rollover specified above are met, that the amount I am contributing as a Rollover Contributions meets the requirements to be an Eligible Rollover Distribution, and the information provided is complete and accurate. I hereby certify that if this contribution is being done as an in-direct rollover contribution that the transaction is either being completed within 60 days following the date of the distribution or if longer than 60 days that I have completed, signed, and attached a certification of late rollover contribution.

Dated this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_.

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  |  | Signature of Participant |
|  |  |  |
|  |  |  |
|  |  | Print Name of Participant |

As Plan Administrator, I hereby authorize the above transaction.

Dated this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_.

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  |  | Signature of Plan Administrator |
|  |  |  |
|  |  |  |
|  |  | Print Title and Name of Plan Administrator |

**\*\*Use on website as explanation for form\*\***

**EXPLANATION OF ELIGIBLE ROLLOVER DISTRIBUTION**

Generally any payment from a qualified retirement plan, a 403(b) plan, a governmental 457(b) plan, or a Traditional IRA (pre-tax assets only) will be an eligible rollover distribution except those that are:

• Payments spread over a period of at least 10 years or over your life or life expectancy (or the lives or joint life expectancy of you and your beneficiary)

• Required minimum distributions

• Hardship distributions

• ESOP dividends

• Corrective distributions of contributions that exceed tax law limitations

• Loans treated as deemed distributions (for example, loans in default due to missed payments before your employment ends)

• Cost of life insurance paid by the Plan

• Payments of certain automatic enrollment contributions requested to be withdrawn within 90 days of the first contribution

• Amounts treated as distributed because of a prohibited allocation of S corporation stock under an ESOP (also, there will generally be adverse tax consequences if you roll over a distribution of S corporation stock to an IRA)

**CERTIFICATION OF LATE ROLLOVER**

Retirement Trust

00 Template Company, LLC

1234 4th st.

Redmond, OR 97756

Dear Plan Administrator:

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) identified under the Reasons for Late Contribution section. I am making this contribution as soon as practical after the reason(s) 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 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.

**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.

**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 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.

Dated this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_.

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  |  | Signature of Participant |
|  |  |  |
|  |  |  |
|  |  | Print Name of Participant |

|  |  |  |
| --- | --- | --- |
|  |  |  |
| Last Name |  | First Name MI |

|  |  |  |
| --- | --- | --- |
|  |  |  |
| Address - Number and Street |  | City State Zip |
| ( ) |  | ( ) |
| Work Phone |  | Home Phone |