

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

LATE ROLLOVER CERTIFICATION INFORMATION

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.

Axos Clearing LLC ("Axos Clearing") 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. Axos Clearing may not rely on this certification in determining whether the contribution satisfies other requirements for a valid rollover.

LATE CONTRIBUTION REASON – (CHECK ALL THAT APPLY)

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

- 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 an 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 IRA required to complete the rollover despite my reasonable efforts to obtain the information.
- An error was committed by the financial organization making the distribution or receiving the contribution.

SIGNATURES

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.

Account Holder Signature x	Print Name	Date
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