

SPECIAL CONTRIBUTIONS

The term IRA will be used below to mean Traditional IRA, Roth IRA, and SIMPLE IRA, unless otherwise specified. If this is a Coverdell ESA, the Account Owner is the designated beneficiary.

PART 1. ACCOUNT OWNER

Name (First/MI/Last) _____
 Social Security Number _____
 Date of Birth _____ Phone _____
 Email Address _____
 Account Number _____ Suffix _____

ACCOUNT TYPE (Select one)

- Traditional IRA Roth IRA SIMPLE IRA Coverdell ESA

PART 2. TRUSTEE OR CUSTODIAN

To be completed by the trustee or custodian

Name _____
 Address Line 1 _____
 Address Line 2 _____
 City/State/ZIP _____
 Phone _____ Organization Number _____

PART 3. CONTRIBUTION INFORMATION

Contribution Amount _____ Contribution Date _____

CONTRIBUTION TYPE (Select one)

Traditional IRA and Roth IRA

- Qualified Reservist Distribution Repayment
 Postponed Contributions for Armed Forces Member in a Combat Zone
 Combat Zone _____
 Contribution for Tax Year _____
 Other _____

Roth IRA and Coverdell ESA

- Military Death Gratuity or Servicemembers' Group Life Insurance (SGLI) Payment
 Other _____

Traditional IRA, Roth IRA, and SIMPLE IRA

- Self-Certified Late Rollover
 Rollover of Qualified Plan Loan Offset
 Qualified Birth or Adoption Distribution Repayment
 Qualified Disaster Recovery Distribution Repayment
 Terminal Illness Distribution Repayment
 Coronavirus-Related Distribution Repayment
 Other _____

PART 4. INVESTMENT AND DEPOSIT INFORMATION

INVESTMENT INFORMATION (Complete this section as applicable.)

Investment Description	Quantity or Amount	Status (new or existing)	Investment Number	Term or Maturity Date	Interest Rate
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

DEPOSIT METHOD

- Cash or Check
 Internal Account
 Account Number _____ Type (e.g., checking, savings) _____
 External Account (e.g., EFT, ACH, wire) (Additional documentation may be required and fees may apply.)
 Name of Organization Sending the Assets _____ Routing Number (Optional) _____
 Account Number _____ Type (e.g., checking, savings) _____
 Deposit Taken by _____

PART 5. SIGNATURE

I certify that all of the information provided by me is accurate and may be relied upon by the trustee or custodian. I certify that the contribution described above is eligible to be contributed to this account and I authorize the deposit/investment in the manner described above.

X _____
 Signature of IRA Owner/Coverdell ESA Contributor Date (mm/dd/yyyy)

RULES AND CONDITIONS APPLICABLE TO SPECIAL CONTRIBUTIONS

The IRA and Coverdell ESA contribution rules are often complex and change frequently. The general rules regarding special contributions are listed below. If you have any questions regarding a contribution, please consult with a competent tax professional or refer to IRS Publication 590-A, *Contributions to Individual Retirement Arrangements (IRAs)*, and IRS Publication 970, *Tax Benefits for Higher Education*, for more information. These publications are available on the IRS website at www.irs.gov or by calling 1-800-TAX-FORM.

TRADITIONAL IRA AND ROTH IRA

Qualified Reservist Distribution Repayment. If you are an eligible qualified reservist who has taken penalty-free qualified reservist distributions from your IRA or retirement plan, you may recontribute those amounts to an IRA generally within a two-year period from your date of return.

Postponed Contribution for Armed Forces Member in Combat Zone. If you are a member of the Armed Forces serving in a combat zone, hazardous duty area, or contingency operation, you may have an extended contribution deadline of 180 days after the last day served in the area. In addition, your contribution deadline for a particular tax year is also extended by the number of days that remained to file that year's tax return as of the date you entered the combat zone. (This additional extension to make your IRA contribution cannot exceed the number of days between January 1 and your tax filing deadline, not including extensions.)

Other. IRA contribution rules frequently change due to special circumstances. Use this section to indicate a special contribution that is not included on this form.

ROTH IRA AND COVERDELL ESA

Military Death Gratuity or Servicemembers' Group Life Insurance (SGLI) Payment. If you receive or have received a military death gratuity or a payment from the SGLI program, you may be able to roll over the proceeds to your Roth IRA and/or Coverdell ESA. The rollover contribution amount is limited to the sum of the death benefits or SGLI payment received. Proceeds must be rolled over within one year of receipt of the gratuity or SGLI payment for deaths occurring on or after June 17, 2008.

Other. IRA and Coverdell ESA contribution rules frequently change due to special circumstances. Use this section to indicate a special contribution that is not included on this form.

TRADITIONAL IRA, ROTH IRA, AND SIMPLE IRA

Self-Certified Late Rollover. If you are the IRA owner making a rollover contribution beyond the 60 day restriction period, you may certify your ability to do so provided the cause of your inability to perform the rollover timely was due to one or more of the IRS-approved reasons for late contributions and is performed as soon as practicable but no later than 30 days after the reason(s) no longer prevented you from making the contribution. You may make the certification by using the model certification letter in the appendix of IRS Revenue Procedure 2020-46 on a word for word basis or by using a letter that is substantially similar. Late contribution reasons include the following.

- 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 you mistakenly thought was an IRA.
- Your principal residence was severely damaged.
- One of your family members died.
- You or one of your family members was seriously ill.
- You were 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 were returned to you.
- The party making the distribution delayed providing information that the receiving IRA required to complete the rollover despite your reasonable efforts to obtain the information.
- An error was committed by the financial organization making the distribution or receiving the contribution.
- The distribution was made to a state unclaimed property fund.

Qualified Plan Loan Offset. If you are a participant in an eligible employer-sponsored retirement plan and your loan balance was offset due to plan termination or severance from employment you have until your tax filing deadline (including extensions) for the tax year in which the offset occurs to complete the rollover.

Qualified Birth or Adoption Distribution Repayment. If you have taken a qualified birth or adoption distribution, you may generally repay all or a portion of the aggregate amount of such distribution to a Traditional, Roth, or SIMPLE IRA (provided two years have passed since you first participated in a SIMPLE IRA plan sponsored by your employer) at any time during the three-year period beginning on the day after the date on which such distribution was received. Qualified birth or adoption distributions that were distributed on or before December 29, 2022 may be repaid before January 1, 2026.

Qualified Disaster Recovery Distribution Repayment. If you have taken penalty-free qualified disaster recovery distributions from your IRA or retirement plan, you may recontribute those amounts to a Traditional, Roth, or SIMPLE IRA (provided two years have passed since you first participated in a SIMPLE IRA plan sponsored by your employer) generally within a three-year period beginning on the day after the date the distribution was received.

Terminal Illness Distribution Repayment. If you have taken a distribution due to a terminal illness, you may generally repay all or a portion of the aggregate amount of such distribution to a Traditional, Roth, or SIMPLE IRA (provided two years have passed since you first participated in a SIMPLE IRA plan sponsored by your employer) at any time during the three-year period beginning on the day after the date on which such distribution was received.

Coronavirus-Related Distribution. If you have taken a coronavirus-related distribution on or after January 1, 2020 and before December 31, 2020, you may repay it within three years, beginning with the day following the day the distribution was made. Repayments may be made to an eligible employer-sponsored retirement plan (e.g., qualified retirement plan, 403(a) annuity, 403(b) tax-sheltered annuity, or 457(b) governmental deferred compensation plan) or Traditional IRA, SIMPLE IRA, or Roth IRA.

Other. IRA contribution rules frequently change due to special circumstances. Use this section to indicate a special contribution that is not included on this form.