



IRA ROLLOVER CERTIFICATION

M2 Trust Services, LLC
700 17th Street, Suite 1100
Denver, CO 80202
Phone: (888) 265-1225
Fax: (720) 420-8381

Use this form to certify that a contribution is an eligible rollover contribution from another IRA or employer sponsored plan. This form should accompany the IRA Application for a new account. This form is not intended for initiating rollovers from IRAs or employer sponsored plans. Please use the IRA Transfer Request / Direct Rollover Form to request a transfer or rollover from your current IRA custodian.

You must complete the rollover within 60 calendar days of your receipt of that distribution. To be eligible for a rollover at least 365 days must have passed since you last received a rollover distribution from any IRA.

Special Required Minimum Distribution notice: If you will attain age 70 ½ during the calendar year or are older and are required to take a minimum distribution from your employer-sponsored retirement plan or IRA, you must either take that distribution prior to rolling over your plan or IRA assets to M2 Trust Services, LLC (“M2 Trust”) or you may leave that distribution amount in the employer-sponsored retirement plan or IRA and withdraw it prior to the distribution deadline (generally December 31).

PERSONAL INFORMATION

First Name	Middle Name	Last Name
Social Security Number	Contact Telephone	

TYPE OF ROLLOVER CONTRIBUTION

NOTE: Beginning January 1, 2015, there is a new restriction placed on indirect (60-day) rollovers. An IRA participant will be allowed only one indirect rollover across all IRAs (Traditional, Rollover, Roth SEP, SARSEP and SIMPLE IRA) in aggregate that a taxpayer owns within any 12-month or 365-day period. As an alternative, a participant can make an unlimited number of trustee-to-trustee transfers where the proceeds are delivered directly to the receiving financial institution, successor custodian or trustee.

TRADITIONAL ROLLOVER

- Traditional IRA Rollover – This is a distribution of all or part of my account balance from another traditional IRA which is being rolled over within 60 days of receipt. I understand that 365 days must have passed since I last received a rollover distribution from the distributing traditional IRA.
- IRA Eligible Rollover Distribution – This is a non-periodic distribution from my employer’s qualified retirement plan of all or part of my account balance, other than the portion of any distribution which is nontaxable, which is being rolled over within 60 days of receipt. (Your employer’s plan administrator should be able to tell you what portion of your distribution is an “eligible distribution”.) I certify that no portion of this rollover is from any portion of a Designated Roth Contribution Account under my employer’s qualified retirement plan or from any amount required to be distributed under Internal Revenue Code Sections 408(a)(6) and 401(a)(9), commonly known as a required minimum distribution.

SEP IRA

- SEP IRA Rollover – The funds are an eligible SEP IRA rollover being rolled over within 60 days of receipt, and includes only SEP IRA assets.

SIMPLE IRA

- SIMPLE IRA Rollover – The funds are an eligible SIMPLE IRA rollover contribution being rolled over within 60 days of receipt, and includes only SIMPLE IRA assets. Note: A SIMPLE IRA may not receive a rollover from a different type of IRA or be rolled over to a Traditional IRA within the first two years of the first contribution to the SIMPLE IRA.

ROTH ROLLOVER

- Roth IRA Rollover – This is a distribution of all or part of my account balance from another Roth IRA which is being rolled over within 60 days of receipt. I understand that 365 days must have passed since I last received a rollover distribution from the distributing Roth IRA
- Qualified Rollover Contribution (conversion) into a Roth IRA from a 401(k), 403(b), 457 Plan or other Qualified Plan – This is a distribution from my employer’s retirement plan paid as a direct rollover contribution (conversion) into a Roth IRA
- Designated Roth Contribution Account – This is a direct rollover or a 60-day rollover from my Designated Roth Contribution Account under my employer’s qualified retirement plan. This rollover represents all or a portion of my Designated Roth Contribution Account under the employer’s qualified retirement plan and no other source of money under the employer’s qualified retirement plan is being rolled over to my Roth IRA.

ROLLOVER INSTRUCTIONS

To rollover CASH, please follow the instruction below. Contact our office for wire instructions. Cash: Please make check payable to:

M2 Trust, Cust FBO [reference client name]

Mailing Address: M2 Trust Services, LLC
700 17th Street, Suite 1100
Denver, CO 80202

To roll over an existing investment (Private Stock, Real Estate, Limited Partnerships, LLCs, notes, etc.), please provide a copy of your most recent account statement, as well as copy of the paperwork evidencing your investment(s). Be sure to provide the contact information for the investment entity in which you are invested.

SIGNATURE AND CERTIFICATION

I certify that the contribution described above is an eligible IRA rollover contribution. I certify that this contribution is being rolled over within 60 days of receipt or is being rolled directly from my employer’s plan or current custodian and meets the requirements for tax law provisions, as described above.

I certify that the rollover is not part of a series of payments over my life expectancy or over a period of 10 years or more. The rollover does not include any required minimum distribution, hardship distribution, corrective distribution, or deemed distribution from the employer’s qualified retirement plan.

I understand that this rollover contribution is irrevocable and involves important tax considerations. Specifically, I understand that a rollover contribution from a pre-tax qualified retirement plan will no longer be eligible for the special averaging, capital gains and separate tax treatment that may be available under my employer’s plan. I agree that I am solely responsible for all tax consequences. I also agree that M2 Trust shall have responsibility for any such tax consequences or any consequences resulting from this amount being ineligible for rollover. Rules regarding rollovers, and their tax implications, are complex. Please refer to IRS Publication 590 or a professional tax advisor for more information.

I have read this form and understand and agree to be legally bound by the terms of this form. I also understand that M2 Trust will rely on my instructions within this form when accepting my rollover contribution.

Account Holder’s Signature

Date

X _____
