



# HSA ROLLOVER CERTIFICATION

HSA ACCOUNT OWNER'S NAME AND ADDRESS			HSA TRUSTEE'S OR CUSTODIAN'S NAME AND ADDRESS	
Social Security Number	Date of Birth	Home Phone	HSA Account Identification	Trustee's or Custodian's Phone Number

HSA ROLLOVER (For an eligible rollover, all must be answered NO.)	
<p><b>1. TIMELINESS - 60 DAYS</b>  Have more than 60 days elapsed since you received the distribution from the distributing HSA or Medical Savings Account (MSA)? ..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p><b>2. TWELVE MONTH RESTRICTION</b>  Did you receive any other distributions from the distributing HSA during the preceding 12 months which you also rolled over? ..... <input type="checkbox"/> YES <input type="checkbox"/> NO  Have the assets involved in this transaction been previously rolled over from one HSA to another within the past 12 months? ..... <input type="checkbox"/> YES <input type="checkbox"/> NO  Have you made a rollover contribution to the HSA during the preceding 12 months? ..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p><b>3. ELIGIBLE PLAN</b>  Does the rollover deposit consist of funds other than those distributed from either an HSA or Archer MSA? ..... <input type="checkbox"/> YES <input type="checkbox"/> NO</p>	

RULES AND CONDITIONS APPLICABLE TO ROLLOVERS	
<p><b>GENERAL INFORMATION</b></p> <p>A rollover is a way to move money or property from one HSA or MSA to another HSA. The Internal Revenue Code limits how many rollovers may be taken, how quickly rollovers must be completed and how the Trustee or Custodian must report the transaction. By properly completing this form you are certifying to the Trustee or Custodian that you have satisfied the rules and conditions applicable to your rollover and that you are making an irrevocable election to treat the transaction as a rollover.</p> <p><b>HSA ROLLOVER</b></p> <p><b>1. Timeliness</b>  The funds you receive from the distributing HSA or MSA must be deposited into another HSA within 60 days after you receive them. When counting the 60 days, include weekends and holidays. Receipt generally means the day you actually have the funds in hand. For example, the 60 days would begin on the day following the day you pick up the check from the Trustee or Custodian or you receive the check in the mail.</p> <p><b>2. Twelve Month Restriction</b>  You are entitled to one distribution per year per HSA which may be rolled over. Twelve (12) months must pass after receipt of one distribution which you roll over before you may take another distribution from the same HSA to roll over. The focus is on distributions out of an HSA. An HSA is created by executing a plan agreement, not by depositing a contribution into a separate investment within an existing HSA.</p> <p>You are entitled to roll over the same assets only once in a twelve (12) month period. Twelve (12) months must elapse between the time you receive a distribution of the assets to be rolled until you receive another distribution of those same assets for rollover purposes.</p> <p>IRS Notice 2004-50; Q&amp;A 55 indicates that only one rollover contribution may be made to an HSA during a one-year period.</p>	

SIGNATURES	
<p>I have read and understand the rollover rules and conditions on this form and I have met the requirements for making a rollover. Due to the important tax consequences of rolling over funds or property to an HSA, I have been advised to see a tax professional. All information provided by me is true and correct and may be relied on by the Trustee or Custodian. I assume full responsibility for this rollover transaction and will not hold the Trustee or Custodian liable for any adverse consequences that may result. I hereby irrevocably designate this contribution of \$_____ in cash and/or property as a rollover contribution.</p>	
_____	_____
(HSA Account Owner)	(Date)
_____	_____
(Witness)	(Date)