



**GUGGENHEIM INVESTMENTS INDIVIDUAL RETIREMENT ACCOUNT (IRA)
SELF-CERTIFICATION FOR ACCEPTANCE OF A LATE ROLLOVER CONTRIBUTION**

IMPORTANT: Your self-certification is not an automatic waiver by the Internal Revenue Service (“IRS”) of the 60-day rollover requirement. On October 16, 2020, the IRS released guidance under Rev. Proc. 2020-46 “Waiver of the 60-Day Rollover Requirement” that sets forth the criteria by which an IRA participant may self-certify their qualification to deposit a late rollover contribution and for a custodian to accept the late rollover contribution. A contribution made within 30 days after the reason or reasons that prevented the taxpayer from making a timely rollover will be deemed made “as soon as practicable.” The rollover contribution will be reported to the IRS on Form 5498 and will be earmarked as a late deposit. The IRS may, in the course of an examination, determine that your contribution does not meet the requirements for a waiver. If the rollover contribution is deemed invalid you may be subject to additional income, income taxes and penalties, such as the penalty for failure to pay the proper amount of tax under Internal Revenue Code § 6651.

PARTICIPANT INFORMATION

Name: _____ Daytime Telephone: (_____) _____

Address: _____

City: _____ State: _____ Zip Code: _____

Social Security Number: _____ Date of Birth: _____

Account Number: _____

Pursuant to Internal Revenue Service Revenue Procedure 2020-46, I certify that my contribution of \$ _____ missed the 60-day rollover deadline for the reason(s) listed below under Reasons for Late Contribution. 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.

Pursuant to Revenue Procedure 2020-46, 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.

REASON 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.
- The distribution was made to a state unclaimed property fund.

Participant’s 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.

Participant’s Signature: _____ **Date:** _____

Mail to the following:

First Class Mail:
Guggenheim Investments
P.O. Box 534493
Pittsburgh, PA 15253-4493

Overnight Mail:
Guggenheim Investments
ATTENTION: 534493
500 Ross Street 154-0520
Pittsburgh, PA 15262

Customer Service:
[800.820.0888](tel:800.820.0888)