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

Complete Option One or Option Two and the Signatures section.

OPTION ONE — HSA OR ARCHER MSA TO HSA ROLLOVER REQUIREMENTS

To be an eligible rollover, all questions must be answered NO.

1. **TIMELINESS**
   Have more than 60 days elapsed since you received the distribution from the distributing HSA or Archer Medical Savings Account (MSA)? . . ☐ YES ☐ NO
2. **TWELVE MONTH RESTRICTION**
   Have you made a rollover contribution to an HSA during the preceding 12 months? . . . . . ☐ YES ☐ NO
3. **ELIGIBLE PLAN**
   Does the rollover contribution consist of funds other than those distributed from either an HSA or Archer MSA? . . . . . ☐ YES ☐ NO

OPTION TWO — HEALTH FSA OR HRA TO HSA ROLLOVER REQUIREMENTS

To be an eligible rollover, all questions must be answered YES.

1. **DIRECT ROLLOVER RESTRICTION**
   Is this contribution the result of a direct rollover from a health flexible spending arrangement (Health FSA) or health reimbursement arrangement (HRA)? . . . . . ☐ YES ☐ NO
2. **ELIGIBLE AMOUNT**
   Is the rollover amount limited to the lesser of the balance in the Health FSA or HRA on September 21, 2006 or the date of the distribution? . . ☐ YES ☐ NO

RULES AND CONDITIONS APPLICABLE TO ROLLOVERS

GENERAL INFORMATION

A rollover is a way to move money or property from one HSA, Archer MSA, Health FSA or HRA to a HSA. The Internal Revenue Code (IRC) limits how many rollover contributions may be made, how the transaction 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 a rollover and that you are making an irrevocable election to treat the transaction as a rollover.

HSA OR ARCHER MSA ROLLOVER REQUIREMENTS

1. **Timeliness**
   The funds you receive from the distributing HSA or Archer MSA must be deposited into a 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.
2. **Twelve Month Restriction**
   Only one rollover contribution may be made to an HSA during a one-year period.
3. **Eligible Plan**
   A distribution will not be eligible to be rolled over unless that distribution is made from an eligible HSA, Archer MSA, Health FSA or HRA.

HEALTH FSA OR HRA ROLLOVER REQUIREMENTS

1. **Direct Rollover Restriction**
   A rollover from a Health FSA or HRA must be done as a direct rollover and is not subject to the 60-day time restriction.
2. **Eligible Amount**
   The amount that may be rolled over from a Health FSA or HRA is limited to the lesser of the balance in the Health FSA or HRA (1) on September 21, 2006, or (2) as of the date of distribution.

SIGNATURES

I have read and understand the rollover rules and conditions on this form and I have met the requirements for making an HSA 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.

_____ (HSA Account Owner) _____ (Date)

_____ (Witness) _____ (Date)

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