

Employee Certification

Employee Certification for Indirect Rollover

I hereby certify the following:

1. I was entitled to the distribution from the prior plan as an employee or spouse beneficiary;
2. The distribution was **not** one of a series of periodic payments;
3. I received the distribution not more than 60 days before the intended rollover contribution to the new plan; and
4. The entire amount of this rollover contribution would be taxable to me if it were not rolled over or if it is from a Roth account under a Qualified Plan.

If the rollover is from a conduit IRA, I hereby further certify that:

5. I originally rolled over the distribution from the prior plan to the IRA within 60 days of my receipt of the distribution;
6. The entire amount of the rollover contribution to the IRA would have been taxable to me if it were not rolled over;
7. No amount other than a rollover contribution from a qualified plan was contributed to the IRA; and
8. I received the distribution from the IRA not more than 60 days before the intended rollover contribution to the new plan.

Note: It is important that **all** of the certifications you have made above are true and accurate. If any of the certifications are not accurate please do not attempt to rollover your distribution to the Plan.

Authorization

I have read and acknowledge the certifications above. **I understand that if any of the certifications made above are incorrect, my distribution is not eligible for rollover and I may be subject to adverse tax consequences as a result of the improper rollover.** I agree to promptly notify my employer if I later discover that any certifications are incorrect.

Signature of Participant

Date

Definitions:

After-Tax Cost Basis - This is the net total of your after-tax contributions deducted from your pay check and deposited into your plan (after federal taxes were calculated). This dollar amount represents all of your after-tax deposits into your plan and is also referred to as the "non-taxable portion" of you prior plan's distribution.

After-Tax Rollover - This is the total of the after-tax monies you intend to rollover from a prior plan.

Direct Rollover - After employee initiates a rollover with the previous employer plan, the monies are sent directly to Vanguard from prior plan.