

IRA SELF-CERTIFICATION FOR ACCEPTANCE OF LATE ROLLOVER CONTRIBUTION

IMPORTANT: A self-certification is subject to verification by the Internal Revenue Service ("IRS") and is not an automatic waiver by the IRS of the 60-day rollover requirement. Ordinarily, an eligible distribution from a qualified plan or IRA to you can qualify for tax-free rollover treatment only if it is contributed within 60 days to another qualified account, such as a rollover IRA. On August 24, 2016, the IRS released a self-certification procedure under Rev. Proc. 2016-47 (Waiver of 60-Day Rollover Requirement) that may be used by a rollover IRA participant claiming eligibility for a waiver from the 60-day requirement. The rollover contribution will be reported to the IRS on Form 5498 as a late deposit. If the IRS determines in the course of an audit that the requirements for a waiver have not been met, you may be subject to additional income and excise taxes, interest and penalties.

1 IRA OWNER INFORMATION

Name _____ Daytime Telephone _____

Address _____

City _____ State _____ Zip Code _____

Social Security Number _____ Date of Birth _____

Account Number _____

2 ROLLOVER AMOUNT AND REASONS FOR LATE CONTRIBUTION

Rollover Contribution Amount

I certify that my contribution of \$ _____ missed the 60-day rollover deadline for the reason(s) listed below under Reasons for Late Contribution.

Check Enclosed

Rollover contribution previously processed on _____ (date)

I am making (or have made) 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.

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.

Reasons 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.

(continued on reverse side)

- 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.

3 IRA OWNER'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.

IRA Owner's Signature

Date

When completed, mail this form to:

Dreyfus Institutional Department
P.O. Box 9882
Providence, RI 02940-8082

For Registered, Certified or Overnight Mail, please mail to:

Dreyfus Institutional Department
4400 Computer Drive
Westborough, MA 01581