

Health Savings Account (HSA) Rollover Certification Form

Use this form to do a onetime deposit of HSA rollover funds received directly by you into an HSA with Discovery Benefits.

*=Required Fields

Step 1: Participant Information

*Account Holder Name (First, MI, Last)

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*Social Security Number

*Employer Name (Do not abbreviate)

*Employee ID

*Updates to your demographic information may be made by logging onto your Consumer Portal at www.discoverybenefits.com.

Step 2: Current HSA Trustee or Custodian Information

*Current HSA Trustee or Custodian Name

Current HSA Account Number

*Physical Address

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*Telephone Number

*City

*State

*Zip

Step 3: HSA Rollover

For an HSA rollover to be eligible the following statements must be true:

- **Timeliness – 60 Days**
 - More than 60 days have not elapsed since you received the distribution from the distributing HSA.
- **Twelve Month Restriction**
 - You have not received any other distributions from the distributing HSA during the preceding 12 months which you also rolled over.
 - The assets involved in this transaction have not been previously rolled over from one HSA to another within the past 12 months.
 - You have not made a rollover contribution to the HSA during the preceding 12 months.
- **Eligible Plan**
 - The rollover deposit does not consist of funds other than those distributed from either an HSA or IRA.
 - If the rollover consists of funds from either an FSA or HRA you will need to contact our Customer Service Team at customerservice@discoverybenefits.com to request the *FSA/HRA Qualified Distribution Request Form*.

Step 4: Rules and Conditions Applicable to Rollovers

General Information A rollover is a way to move funds from one HSA 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.

Timeliness The funds you receive from the distributing HSA 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.

Twelve Month Restriction IRS Notice 2004-50; Q&A 55 indicates that only one rollover contribution may be made to an HSA during a one-year period. Twelve (12) months must pass after receipt of one rollover distribution before you may take another rollover distribution from the same HSA.

Step 5: Signature

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 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 as a rollover contribution.

*HSA Account Holder Signature

*Date