



# ROLLOVER CERTIFICATION FOR PAYMENT OF PAST SERVICE CREDIT

Avoid Delays – Please read the instructions on the back of this form before completing

PLEASE PRINT OR TYPE

- **Do not withdraw any funds or send any rollover distributions to LABF before we advise you of your eligibility to do so.**
- Complete this certification to roll over tax-deferred distributions from another qualified plan or qualifying individual retirement account (IRA) for payment of past service credits.

SECTION 1 – MEMBER INFORMATION			
First Name	Middle Initial	Last	Social Security Number
Street (Mailing) Address		City, State and Zip	Telephone Number Work (     ) Home (     )

SECTION 2 – CERTIFICATION BY QUALIFIED PLAN ADMINISTRATOR OR FINANCIAL INSTITUTION	
Name of Plan/Financial Institution	Address of Financial Institution
Account Number	Telephone Number <i>(include area code)</i>
<p>The qualified plan or individual retirement account named above is (check one):</p> <p><input type="checkbox"/> A qualified plan under Internal Revenue Code Section (_____). Please identify section 401(a), 403(b), 457(b) etc.</p> <p><input type="checkbox"/> An individual retirement account (“IRA”) which was established solely with funds from qualified plan(s).</p> <p><input type="checkbox"/> An eligible spousal rollover of distributions from a 401(a), 403(b) or 457(b) plan due to death of a spouse or that has been divided by a Qualified Domestic Relations order.</p>	
<b>IF IRA, PLEASE COMPLETE THE FOLLOWING:</b>	
What amount is tax deferred? _____ What amount was previously taxed? _____ Have these funds been combined with funds from other sources?..... <input type="checkbox"/> Yes <input type="checkbox"/> No Does this account contain only the original deposit amount plus accrued interest?..... <input type="checkbox"/> Yes <input type="checkbox"/> No	
I hereby certify that the information stated above is true.	Date
_____ Signature & Title of Administrator from the Financial Institution	

SECTION 3 – MEMBER CERTIFICATION	
I request that LABF accept a rollover distribution in the amount of \$ _____, which is a rollover distribution from:  <div style="text-align: center; border-bottom: 1px solid black; width: 80%; margin: 0 auto;">             (NAME OF PLAN OR FINANCIAL INSTITUTION)           </div>	
With this distribution I am purchasing _____ months of LABF service credit. I understand that I may be required to provide proof, if requested, in support of the above statements. I also understand that my rollover must be made to LABF <u>within 60 days of receipt of the distribution.</u>	
I agree with the information provided by my financial institution	Date
_____ Member Signature <i>(write; do not print or type)</i>	

**ALL QUESTIONS MUST BE ANSWERED BEFORE SUBMITTING ANY FUNDS TO LABF**

***Laborers’ and Retirement Board Employees’  
 Annuity and Benefit Fund of Chicago***  
 Suite 1300 • 321 N Clark St • Chicago IL 60654-4739  
 (312) 236-2065 • Fax (312) 236-0574

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Do not withdraw any funds or send to LABF any rollover distributions before LABF advises you of your eligibility to do so.

LABF must review your rollover information before accepting a rollover.

Please allow at least 30 days for this review.

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- **Do NOT send money with this form**

Before LABF can accept any rollover monies, specific information must be submitted to LABF for an eligibility review.

**Once we have determined whether we can accept your rollover distribution**, we will then contact you and advise whether or not you can remit the rollover distribution.

- **Rollover distributions we CANNOT accept:**

The Internal Revenue Code regulations do not permit us to accept a rollover distribution from:

- A Roth IRA **OR**
- Contributions that were previously taxed **OR**
- Any eligible rollover distribution that is greater than the cost of your past service **OR**
- An IRA opened with a refund of LABF contributions where you made additional deposits into the same account

- **Rollover distributions we CAN accept:**

Federal tax laws allow LABF to accept the following rollover distributions for payment of past service:

- An Internal Revenue Code (IRC) Section 401(a) qualified plan, including 401(k) and Keogh plans
- An annuity plan described in IRC, Section 403(a)
- A tax-sheltered annuity contract described in IRC, Section 403(b)
- An individual retirement account or annuity (IRA) under IRC, Section 408(a) or Section 408(b) that is eligible to be rolled over and would otherwise be included in gross income
- A individual retirement account described in IRC, Section 408(d)
- A Simplified Employee Pensions Plan (SEP) under IRC, Section 408(k)
- A Savings Incentive Match Plan for Employees (SIMPLE IRA) under IRC Section 408(p), if there has been participation in the plan for at least two years.
- An eligible deferred compensation plan under IRC, Section 457(b) which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state
- An eligible spousal rollover of distributions from a 401(a), 403(a), 403(b) or 457(b) plan due to the death of a spouse or that has been divided by a Qualified Domestic Relations Order

- **What you and your financial institution must do:**

Your financial institution must provide ALL information required on the form.

The institution completes Section 2 of the Rollover Certification form including:

1. Verifying the Internal Revenue Code (IRC) under which the account/plan qualifies
2. If the rollover is from an IRA, additional questions regarding the source and taxability of the funds.

**If you send an ineligible distribution to LABF:**

If you send a rollover distribution to LABF that we cannot accept, the rollover distribution will be returned either to you or to your financial institution and may be seen by the IRS as a tax-qualifying event

**If you have any questions:**

Call a LABF Benefits Counselor at (312) 236-2065  
Monday through Friday 8:30 A.M. to 4:30 P.M.