



**MoDOT & Patrol Employees' Retirement System**  
 PO Box 1930 · Jefferson City, MO 65102-1930  
 Phone: (573) 298-6080 · (800) 270-1271  
 Fax: (573) 522-6111 · Email: mpers@modot.mo.gov  
 Website: www.mpers.org

**Tax-Free Rollover  
 Certification Form**  
 For the Purchase or Transfer of Service Credit

**Certification of Member**

Social Security Number:	Member Name: (Last) (First) (MI)
I request that MPERS accept a rollover/transfer from: _____ <div style="text-align: right; font-size: small;">Name of Qualified Plan or IRA Custodian</div>	
in the amount of \$ _____ <div style="text-align: center; font-size: x-small;">Dollar Amount or % of Account</div>	<b>IMPORTANT: Per IRS guidelines, MPERS can only accept an amount equal to or less than the balance due for a purchase or reinstatement of service credit. <b>Entire payment will be returned.</b></b>
<input type="checkbox"/> Check this box if the rollover was distributed (to the member) under the 60-day rule. If unsure, contact the financial institution. <b>Section B must be completed by your financial institution.</b>	
I have read and understand the <i>Tax-Free Rollover to MPERS</i> brochure and the information on this form. I understand that I will be required to provide proof in support of my above declaration. I also understand that my rollover contribution must be made within 60 days after I receive a distribution of such amounts, but that the 60-day rule does not apply to direct rollovers. I am aware that the amount of my rollover contribution will be held and later distributed in accordance with the terms of MPERS. I acknowledge that anyone who makes a false statement or causes or permits submission of falsified records to MPERS in an attempt to defraud is subject to punishment under the law. <b>I give MPERS permission to speak to this financial institution regarding payoff amounts. I also certify that these funds have not previously been taxed.</b>	
Signature of Member ( <i>Required</i> ):	Date:

**Certification of Financial Institution**

<b>The qualified plan or IRA named above is: (check one)</b>	<input type="checkbox"/> An eligible plan under one of the following Internal Revenue Code Sections: <ul style="list-style-type: none"> <li>◆ 401(a) [including a pension, profit sharing, 401(k), or stock bonus plan]</li> <li>◆ 403(a)</li> <li>◆ 403(b)</li> <li>◆ Governmental 457(b) distributed as a 60-day or a direct trustee-to-trustee transfer (must be a direct trustee-to-trustee for in-service transfers from 403(b) and 457(b) governmental plans).</li> </ul>	<input type="checkbox"/> A traditional IRA under one of the following Code Sections: <ul style="list-style-type: none"> <li>◆ 408(a)</li> <li>◆ Individual retirement annuity under Code Section 408(b) which only includes pre-tax contributions, distributed as a direct rollover.</li> </ul>
<b>IMPORTANT</b> Per IRS guidelines, MPERS can only accept equal or less than the balance due for a purchase or reinstatement of service credit. <b>If the amount received is in excess of the amount due, the entire rollover payment will be returned.</b>		
<b>Tax Status of Funds: (check one)</b>		
<input type="checkbox"/> The plan administrator of the distributing plan represents that either: 1) the plan is qualified, or 2) the plan is intended to be qualified and the administrator knows of no provision or operation that would result in its disqualification. [Rollover includes funds which tax status cannot be verified by administrator].		
<input type="checkbox"/> Funds can be verified as pre-tax funds from a qualified plan.		
Name of Financial Institution:	Contact Name:	Phone Number:
Signature of Financial Institution Representative ( <i>Required</i> ):	Printed Name and Title:	Date:

Susie Dahl  
Executive Director



Pam Henry  
Assistant Executive Director

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## Acceptance Letter

To Whom It May Concern:

MPERS is a governmental defined benefit plan under Section 401(a) of the Internal Revenue Code. For the purchase of service credit, we can accept rollovers from:

- ◆ Other 401(a) qualified plans
- ◆ 403(a) qualified annuity plans
- ◆ Traditional IRAs
- ◆ 403(b) plans
- ◆ Governmental 457(b) deferred compensation plans

In addition, we can accept in-service trustee-to-trustee transfers from 403(b) and governmental 457(b) plans for the purchase of service credit. However, we must receive proper certification of the status of the funds used to purchase credit.

Upon our receipt of the *Tax-Free Rollover Certification* after the member has made a valid application, we will be able to accept qualified funds in payment to purchase eligible service credit with this retirement system. IRS guidelines will not allow us to accept funds in excess of the balance due. **If the amount received is in excess of the amount due, the entire rollover payment will be returned.**