

# Self-certification for late rollover contribution



**Return by standard delivery:**  
Putnam Investments  
PO Box 219697  
Kansas City, MO 64121-9697

**Return by overnight delivery:**  
Putnam Investments  
801 Pennsylvania Ave  
Suite 219697  
Kansas City, MO 64105-1307

**For more information:**  
Putnam Investments  
1-800-662-0019  
www.putnam.com

Please make checks payable  
to Putnam Fiduciary Trust  
Company, LLC



This form is used when a rollover is received by Putnam more than 60 days after the IRA account owner received the initial distribution. The form allows the retirement account owner to self-certify the reason(s) he/she was unable to complete the rollover within 60 days of receipt of the distribution.

## Section 1 Complete your account owner information

Name of account owner

First	MI	Last	Suffix	Social Security number (required)	Date of birth (mm/dd/yyyy; required)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Contact phone number	E-Mail address
<input type="text"/>	<input type="text"/>

**Note:** Providing an e-mail address and/or phone number above will replace the current contact information on file with Putnam (if applicable). No changes will be made for fields that are left blank. If you are enrolled in electronic delivery, all notifications will be sent to the e-mail address listed above.

## Section 2 60-day exception reasons

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.
- 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.
- The distribution was made to a state unclaimed property fund. Important: Late rollover relief for escheated assets does not apply when the state has liquidated the shares. In order to qualify for late rollover relief, the shares must be transferred from the state unclaimed property division back to the IRA (see IRS Revenue Procedure 2020-46 Section 3.04(1)).
- The distribution qualified as a Coronavirus related distribution as defined under the CARES Act (this option is not available after 12/31/2023).

## Section 3 Select your funds

Please use the Putnam Fund Guide (<https://www.franklintempleton.com/forms-literature/download/PFGUD-FORM>) to select your investment. You must enter the fund name and number for the corresponding share class you wish to establish. For additional fund elections, please attach a separate sheet of paper with fund number, fund name, and dollar amount or percentage.

- The Putnam Funds offer a reinstatement privilege that may allow you to reinvest the proceeds of a previous distribution without incurring an additional sales charge, as set forth in the Funds' Statement of Additional Information. Please contact your financial intermediary or Putnam Investor Services for more information.

Fund number	Fund name	Dollar amount	Percentage
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	or <input type="text"/> %
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	or <input type="text"/> %
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	or <input type="text"/> %
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	or <input type="text"/> %
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	or <input type="text"/> %
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	or <input type="text"/> %
			<u>100%</u>

## Section 4 Authorization

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Pursuant to IRS Revenue Procedure 2016-47, I certify that my contribution above missed the 60-day rollover deadline for the reason(s) listed in Section 2. I am making this contribution as soon as practicable after the reason or reasons listed in Section 2 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.

Pursuant to IRS Revenue Procedure 2020-46, 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.

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.

**Note:** I also understand that I should retain a copy of this signed certification with my tax records.

My signature below also indicates that if I am designating an investment in a fund that I do not already own I have read the fund prospectus(es) and agree to the terms therein.

*Signature of account owner (required)*

*Print name of signature above*

*Current date (mm/dd/yyyy)*