



## Coronavirus-related Distribution Recontribution

### Instructions

Please print using blue or black ink. Send completed form along with your check to the following address:

**Prudential**  
PO Box 5410  
Scranton, PA 18505-5410

**Questions?**  
Call 1-877-778-2100  
for assistance.

### About You

Plan number \_\_\_\_\_ Sub plan number (if applicable) \_\_\_\_\_  
 Social Security number \_\_\_\_\_ Daytime telephone number \_\_\_\_\_  
 \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ area code \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 First name \_\_\_\_\_ MI \_\_\_\_\_ Last name \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_  
 Date of birth \_\_\_\_\_ Gender  M  F Original date employed \_\_\_\_\_  
 month day year month day year

### Recontribution

In general, coronavirus-related distributions (CARES Act) may be recontributed to eligible retirement plans. However, only those distributions that would normally be eligible to be rolled-over may be recontributed. As a result, the following types of coronavirus-related distributions may not be recontributed to the plan(s):

- Periodic payments for a period of at least 10 years or over the employee's life or life expectancy (or the lives or joint life expectancies of the employee and his designated beneficiary); and
- Death benefit payments made to a non-spouse beneficiary.

One important exception to this general rule is that hardship withdrawals that meet the coronavirus-related distribution requirements may be recontributed, even though hardship withdrawals are not normally eligible to be rolled-over.

Recontributions must be made within the 3-year period beginning on the day after the date the distribution is made. For example, if a plan makes a coronavirus-related distribution on April 17, 2020, the recontribution deadline would be April 18, 2023. A different recontribution deadline applies to each coronavirus-related distribution made to an individual. Recontributions do not have to be made to the plan that made the original distribution, and partial recontributions are permitted.

Recontributions are to be treated as direct rollover contributions. As a result, Prudential will deposit these in a pre-tax rollover contribution source in the participant's plan account.

**Note:** Further guidance is needed addressing whether after-tax or Roth contributions may be recontributed to a plan. This form will be updated when additional guidance is available. In the interim, Prudential cannot accept recontributions of after-tax or Roth contributions.

Amount of recontribution: \$ \_\_\_\_\_ which will be invested in the rollover source.

### Your Authorization

I certify that I was eligible to receive and did receive one or more coronavirus-related distributions from an eligible retirement plan within the prior 3-year period (beginning on the day after the date of each distribution) and that the amount I request to pay to the plan does not exceed the amount of such distribution(s).

X  \_\_\_\_\_ Date \_\_\_\_\_  
Participant's signature month day year