

SEVERSON, HAND & NELSON, P.A.



**GARY A. SEVERSON
DANIEL R. NELSON**

**ALBERT P. PUTNAM (1939 – 1966)
LYNWOOD E. HAND (1947 – 2007)**

May 4, 2023

Attorney General's Office
6 State House Station
Augusta, ME 04333-0006

RE: THE AARON A. AND MARIA H. PUTNAM CHARITABLE TRUST

Dear Sir/Madam,

As required, enclosed is a copy of the 2022 annual 990-PF tax return for the above referenced trust.

Sincerely yours,

Cecilia B. Rhoda
Probate Paralegal to Attorneys
P.O. Box 743
Houlton, ME 04730
Tel: (207) 532-4522
Fax: (207) 521-5002
E-mail: crhoda@rppta.com

cc: Garyn A. Severson, Trustee
Paul Callnan, Trustee

Chester M. Kearney, PA
P.O. Box 744
Houlton, ME 04730-0744
207-532-4271

May 1, 2023

CONFIDENTIAL

THE AARON A. AND MARIA H. PUTNAM
FAMILY CHARITABLE TRUST
PO BOX 804
HOULTON, ME 04730

Dear Gary:

We have prepared the following returns from information provided by you without verification or audit.

Return of Private Foundation (Form 990-PF)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Chester M. Kearney, PA

Form **8879-TE**

**IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20 _____

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

**THE AARON A. AND MARIA H. PUTNAM
FAMILY CHARITABLE TRUST**

EIN or SSN

27-2844121

Name and title of officer or person subject to tax

**GARY A. SEVERSON
TRUSTEE**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input checked="" type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	968
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **Chester M. Kearney, PA** to enter my PIN **55725** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax *Gary A. Severson* Date **02/27/23**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

01052600222

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **Barbara McGuire** Date **02/27/23**

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form 990-PF Return Summary

For calendar year 2022, or tax year beginning _____, and ending _____

THE AARON A. AND MARIA H. PUTNAM 27-2844121
FAMILY CHARITABLE TRUST

Investment Income

Interest	17
Dividends	96,758
Gross rents	
Capital gain net income	11
Other income	4,505

Total investment income 101,291

Expenses

Officer compensation	
Salaries / employee benefits	
Other expenses	31,676

Total expenses 31,676

Net investment income 69,615

Taxes / Credits

Regular tax	968
Section 511 tax	
Subtitle A tax	

Total tax 968

Payments / Penalties / Application

Estimated tax payments	
Tax withheld	
Other payments	
Estimated tax penalty	13

Overpayment applied to next year's tax

Payments / penalty / application -13

Net tax due 981

Interest on late payments	
Failure to file penalty	
Failure to pay penalty	

Additions to tax

Balance due 981

Refund

Revenue / Expenses per Books Adjusted Net Income

Total contributions		
Interest	17	17
Dividends	96,758	96,758
Capital gains / losses	38	
Income modifications		
Sale of inventory		
Other income	4,505	4,505
Total revenue	101,318	101,280
Total expenses	226,665	
Excess / ANI	-125,347	

Next Year's Estimates

1st quarter	
2nd quarter	
3rd quarter	
4th quarter	
Total	<u> </u>

Miscellaneous Information

Amended return
 Return / extended due date 05/15/23

Balance Sheet

	Beginning	Ending	Differences
Assets	2,580,162	2,453,199	
Liabilities			
Net assets	2,580,162	2,453,199	-126,963

Form **990-PF**

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990PF for instructions and the latest information.

Open to Public Inspection

For calendar year 2022 or tax year beginning , and ending

Name of foundation THE AARON A. AND MARIA H. PUTNAM FAMILY CHARITABLE TRUST		A Employer identification number 27-2844121
Number and street (or P.O. box number if mail is not delivered to street address) PO BOX 804	Room/suite	B Telephone number (see instructions) 207-532-6527
City or town, state or province, country, and ZIP or foreign postal code HOULTON ME 04730		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 625,206	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	17	17		
	4 Dividends and interest from securities	96,758	96,758		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10 Stmt 1	38			
	b Gross sales price for all assets on line 6a 314,240				
	7 Capital gain net income (from Part IV, line 2)		11		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule) Stmt 2	4,505	4,505			
12 Total. Add lines 1 through 11	101,318	101,291	0		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	24,132			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) Stmt 3	1,510	1,510		
	c Other professional fees (attach schedule) Stmt 4	20,530	20,530		
	17 Interest				
	18 Taxes (attach schedule) (see instructions) Stmt 5	6,586	6,586		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att. sch.) Stmt 6	3,050	3,050		
	24 Total operating and administrative expenses. Add lines 13 through 23	55,808	31,676	0	0
25 Contributions, gifts, grants paid	170,857			170,857	
26 Total expenses and disbursements. Add lines 24 and 25	226,665	31,676	0	170,857	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-125,347				
b Net investment income (if negative, enter -0-)		69,615			
c Adjusted net income (if negative, enter -0-)			0		

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)			
		Beginning of year	End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1	Cash – non-interest-bearing			
	2	Savings and temporary cash investments	34,647	25,206	25,206
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (att. schedule)			
		Less: allowance for doubtful accounts	0		
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments – U.S. and state government obligations (attach schedule)			
	b	Investments – corporate stock (attach schedule)			
	c	Investments – corporate bonds (attach schedule)			
	11	Investments – land, buildings, and equipment: basis			
	Less: accumulated depreciation (attach sch.)				
12	Investments – mortgage loans				
13	Investments – other (attach schedule) See Statement 7	2,300,941	2,183,419		
14	Land, buildings, and equipment: basis 244,574				
	Less: accumulated depreciation (attach sch.) Stmt 8	244,574	244,574	600,000	
15	Other assets (describe)				
16	Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)	2,580,162	2,453,199	625,206	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe)			
	23	Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30. <input type="checkbox"/>				
	24	Net assets without donor restrictions			
	25	Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30. <input checked="" type="checkbox"/>				
	26	Capital stock, trust principal, or current funds			
	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
	28	Retained earnings, accumulated income, endowment, or other funds	2,580,162	2,453,199	
29	Total net assets or fund balances (see instructions)	2,580,162	2,453,199		
30	Total liabilities and net assets/fund balances (see instructions)	2,580,162	2,453,199		

Part III Analysis of Changes in Net Assets or Fund Balances			
1	Total net assets or fund balances at beginning of year – Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	2,580,162
2	Enter amount from Part I, line 27a	2	-125,347
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	2,454,815
5	Decreases not included in line 2 (itemize) See Statement 9	5	1,616
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 29	6	2,453,199

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a UBS FINANCIAL SERVICES				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
a 11			11	
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.				(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a			11	
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		<input type="checkbox"/> If gain, also enter in Part I, line 7 <input type="checkbox"/> If (loss), enter -0- in Part I, line 7		2
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8				3

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948—see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: (attach copy of letter if necessary—see instructions)		1	968
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		2	0
3 Add lines 1 and 2		3	968
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	0
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	968
6 Credits/Payments:			
a 2022 estimated tax payments and 2021 overpayment credited to 2022	6a		
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d		7	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached		8	13
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	981
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	
11 Enter the amount of line 10 to be: Credited to 2023 estimated tax Refunded		11	

Part VI-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ _____ (2) On foundation managers. \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. None		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2022 or the tax year beginning in 2022? See instructions for Part XIII. If "Yes," complete Part XIII		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address n/a	X	
14 The books are in care of CECILIA B. RHODA Telephone no. 207-532-4522 P.O. BOX 743 Located at HOULTON ME ZIP+4 04730		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 – check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year 15		
16 At any time during calendar year 2022, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		X

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?		X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)	X
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)	X
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	N/A	1b
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
d Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2022?	N/A	1d
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2022, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2022? If "Yes," list the years 20 , 20 , 20 , 20		2a X
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions.)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. 20 , 20 , 20 , 20		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?		3a X
b If "Yes," did it have excess business holdings in 2022 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2022.)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2022?		4b X

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

	Yes	No
5a During the year did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d) (4)(A)? See instructions		X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	N/A	
c Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945–5(d).	N/A	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
GARY A. SEVERSON 35 MARKET SQUARE	HOULTON ME 04730	TRUSTEE 2.00	12,066	0
PAUL J. CALLNAN 4 NORTH STREET	HOULTON ME 04730	TRUSTEE 2.00	12,066	0

2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000 **0**

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services

Part VIII-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
2	
3	
4	

Part VIII-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3

Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	2,632,988
b	Average of monthly cash balances	1b	49,778
c	Fair market value of all other assets (see instructions)	1c	600,000
d	Total (add lines 1a, b, and c)	1d	3,282,766
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	3,282,766
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	49,241
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	3,233,525
6	Minimum investment return. Enter 5% (0.05) of line 5	6	161,676

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here and do not complete this part.)

1	Minimum investment return from Part IX, line 6	1	161,676
2a	Tax on investment income for 2022 from Part V, line 5	2a	968
b	Income tax for 2022. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	968
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	160,708
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	160,708
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	160,708

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. – total from Part I, column (d), line 26	1a	170,857
b	Program-related investments – total from Part VIII-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4	4	170,857

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
1 Distributable amount for 2022 from Part X, line 7				160,708
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2021 only			6,770	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2022:				
a From 2017				
b From 2018				
c From 2019				
d From 2020				
e From 2021				
f Total of lines 3a through e				
4 Qualifying distributions for 2022 from Part XI, line 4: \$ 170,857			6,770	
a Applied to 2021, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2022 distributable amount				160,708
e Remaining amount distributed out of corpus	3,379			
5 Excess distributions carryover applied to 2022 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	3,379			
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount – see instructions				
e Undistributed income for 2021. Subtract line 4a from line 2a. Taxable amount – see instructions				
f Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
8 Excess distributions carryover from 2017 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2023. Subtract lines 7 and 8 from line 6a	3,379			
10 Analysis of line 9:				
a Excess from 2018				
b Excess from 2019				
c Excess from 2020				
d Excess from 2021				
e Excess from 2022	3,379			

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2022, enter the date of the ruling _____

b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed

	Tax year				(e) Total
	(a) 2022	(b) 2021	(c) 2020	(d) 2019	
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4, for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test – enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test – enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed					
c "Support" alternative test – enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year – see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)
N/A

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.
N/A

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:
See Statement 10

b The form in which applications should be submitted and information and materials they should include:
PRESCRIBED REQUEST FOR GRANT FORM

c Any submission deadlines:
CALENDAR YEAR END

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
See Statement 11

Part XIV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> ADOPT A BLOCK AROOSTOOK 307 MILITARY STREET HOULTON ME 04730	NONE		PROVIDING FAMILIES FOOD & RECREATION	10,000
AMERICAN RED CROSS 7 HATCH DRIVE HOULTON ME 04736	NONE		CARE FOR THE NEEDY	7,500
ARK ANIMAL SANCTUARY 101 OLD WOODSTOCK ROAD HOULTON ME 04730	NONE		ANIMAL RESCUE AND REHABILITATION	8,000
CARY LIBRARY 107 MAIN STREET HOULTON ME 04730	NONE		CULTURAL ENGAGEMENT	2,052
HOULTON CHAMBER OF COMMERCE 109 MAIN STREET HOULTON ME 04730	NONE		COMMUNITY BEAUTIFICATIION	9,600
HOULTON HIGH SCHOOL ALUMNI ASSOC 7 BIRD STREET HOULTON ME 04730	NONE		EDUCATIONAL SCHOLARSHIPS	10,000
HOULTON HUMANE SOCIETY P.O. BOX 548 HOULTON ME 04730	NONE		PREVENTION OF THE CRUELTY TO ANIMALS	8,350
HOULTON MIDDLE HIGH SCHOOL 7 BIRD STREET HOULTON ME 04730	NONE		EDUCATIONAL SCHOLARSHIPS	2,000
HOULTON REGIONAL HEALTH SERVICES FD P.O. BOX 1231 HOULTON ME 04730	NONE		COMMUNITY HEALTH CARE	10,195
MANES & TAILS P.O. BOX 259 MONTICELLO ME 04760	NONE		EQUINE-ASSITED THERAPY	5,660
Total			3a	170,857
b <i>Approved for future payment</i> N/A				
Total			3b	

Part XIV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> MCGILLS COMMUNITY BAND 7 BIRD STREET HOULTON ME 04730	NONE	COMMUNITY BAND	SUPPORT	15,000
PUTNAM HOUSE P.O. BOX 1231 HOULTON ME 04730	NONE		SENIOR CENTER	12,000
THE SALVATION ARMY 12 COURT STREET HOULTON ME 04730	NONE		SUPPORT OF THE NEEDY	25,000
GREATER HOULTON CHRISTIAN ACADEMY 27 SCHOOL STREET HOULTON ME 04730	None		PROVIDE CHRISTIAN EDUCATION	2,000
UNITARIAN CHURCH 61 MILITARY STREET HOULTON ME 04730	None		INSPIRE COMMUNITY;SPRITIUAL GROWTH	12,000
LINNEUS RECREATION DEPT 73 RUTH ROAD HOULTON ME 04730	None		COMMUNITY RECREATION	5,000
JOHN MILLAR CIVIC CENTER 94 RANDALL AVE HOULTON ME 04730	None		COMMUNITY RECREATION	21,500
LIFELIGHT FOUNDATION P.O. BOX 899 CAMDEN ME 04843	None		PROVIDE CRITICAL CARE TO MAINERS	5,000
Total			3a	
b <i>Approved for future payment</i> N/A				
Total			3b	

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets

Description	Whom Sold	Date Acquired	Date Sold	How Received	Sale Price	Purchase	Cost	Expense	Depreciation	Net Gain / Loss
UBS FINANCIAL SERVICES							\$ 314,202	\$	\$	\$ 27
Total					\$ 314,229	\$ 314,202	\$ 0	\$ 0	\$ 0	\$ 27

Statement 2 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
LAND RENT	\$ 2,750	\$ 2,750	\$
EXPENSE REIMBURSEMENT	455	455	
LAND OPTION PAYMENT	1,300	1,300	
Total	\$ 4,505	\$ 4,505	\$ 0

Statement 3 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTING FEES	\$ 1,510	\$ 1,510	\$	\$
Total	\$ 1,510	\$ 1,510	\$ 0	\$ 0

Federal Statements

Statement 4 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
LEGAL FEES	\$ 3,084	3,084	\$	\$
INVESTMENT MANAGEMENT	17,446	17,446		
Total	\$ 20,530	20,530	\$ 0	0

Statement 5 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
FEDERAL INCOME TAX	\$ 287	287	\$	\$
FOREIGN TAXES WITHHELD	1,365	1,365		
REAL ESTATE TAXES	4,934	4,934		
Total	\$ 6,586	6,586	\$ 0	0

Statement 6 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses	\$		\$	\$
PROPERTY MAINTENANCE	3,050	3,050		
TRAIL MAPS				
Total	\$ 3,050	3,050	\$ 0	0

Federal Statements

Statement 7 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CLOSED END FDS & EXCH TRADED EQUITY	\$ 1,491,117	\$ 964,351	Cost	\$
CLOSED END FDS & EXCH TRADED F.I.	809,824	1,219,068	Cost	
Total	\$ 2,300,941	\$ 2,183,419		\$ 0

Statement 8 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
LAND	\$ 244,574	\$ 244,574	\$	\$ 600,000
Total	\$ 244,574	\$ 244,574	\$ 0	\$ 600,000

Federal Statements

Statement 9 - Form 990-PF, Part III, Line 5 - Other Decreases

<u>Description</u>	<u>Amount</u>
Cumulative book/UBS variance cash	\$ 1,616
Total	\$ 1,616

Statement 10 - Form 990-PF, Part XIV, Line 2a - Name, Address and Email for Applications

Description

GARY A. SEVERSON 207-532-6527
35 MARKET SQUARE HOULTON ME 04730
SHN@PWLESS.NET

Form 990-PF, Part XIV, Line 2b - Application Format and Required Contents

Description

PRESCRIBED REQUEST FOR GRANT FORM

Form 990-PF, Part XIV, Line 2c - Submission Deadlines

Description

CALENDAR YEAR END

Statement 11 - Form 990-PF, Part XIV, Line 2d - Award Restrictions or Limitations

Description

MUST BE 501(C)(3) ORGANIZATION FOR HEALTH, EDUCATION,
ECONOMIC DEVELOPMENT & COMMUNITY SERVICE NEEDS OF HOULTON,
MAINE

Form **2220**

Underpayment of Estimated Tax by Corporations

2022

Department of the Treasury
Internal Revenue Service

Attach to the corporation's tax return.
Go to www.irs.gov/Form2220 for instructions and the latest information.

Name **THE AARON A. AND MARIA H. PUTNAM FAMILY CHARITABLE TRUST** Employer identification number **27-2844121**

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but do not attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)	1	968
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
c	Credit for federal tax paid on fuels (see instructions)	2c	
d	Total. Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	968
4	Enter the tax shown on the corporation's 2021 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	287
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	287

Part II Reasons for Filing—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 The corporation is using the adjusted seasonal installment method.
- 7 The corporation is using the annualized income installment method.
- 8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)	
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year.	9	05/15/22	06/15/22	09/15/22	12/15/22
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	72	72	72	71
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11				
<i>Complete lines 12 through 18 of one column before going to the next column.</i>					
12 Enter amount, if any, from line 18 of the preceding column	12				
13 Add lines 11 and 12	13				
14 Add amounts on lines 16 and 17 of the preceding column	14		72	144	216
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0	0	0	0
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		72	144	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	72	72	72	71
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17—no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19	See Worksheet		
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2022 and before 7/1/2022	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365}$ x 4% (0.04)	22	\$	\$	\$
23 Number of days on line 20 after 6/30/2022 and before 10/1/2022	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365}$ x 5% (0.05)	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2022 and before 1/1/2023	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365}$ x 6% (0.06)	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2022 and before 4/1/2023	27			
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365}$ x 7% (0.07)	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2023 and before 7/1/2023	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365}$ x %	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2023 and before 10/1/2023	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365}$ x %	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2023 and before 1/1/2024	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365}$ x %	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2023 and before 3/16/2024	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{366}$ x %	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$

38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns **38** \$ **13**

*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Form 2220 Worksheet

Form **2220**

2022

For calendar year 2022, or tax year beginning _____, and ending _____

Name **THE AARON A. AND MARIA H. PUTNAM FAMILY CHARITABLE TRUST** Employer Identification Number **27-2844121**

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Due date of estimated payment	<u>05/15/22</u>	<u>06/15/22</u>	<u>09/15/22</u>	<u>12/15/22</u>
Amount of underpayment	<u>72</u>	<u>72</u>	<u>72</u>	<u>71</u>

Prior year overpayment applied _____

	1st Payment	2nd Payment	3rd Payment	4th Payment	5th Payment
Date of payment	_____	_____	_____	_____	_____
Amount of payment	_____	_____	_____	_____	_____

Qtr	From	To	Underpayment	#Days	Rate	Penalty
1	5/15/22	6/30/22	72	46	4.00	0
1	6/30/22	9/30/22	72	92	5.00	1
1	9/30/22	12/31/22	72	92	6.00	1
1	12/31/22	5/15/23	72	135	7.00	2
2	6/15/22	6/30/22	72	15	4.00	0
2	6/30/22	9/30/22	72	92	5.00	1
2	9/30/22	12/31/22	72	92	6.00	1
2	12/31/22	5/15/23	72	135	7.00	2
3	9/15/22	9/30/22	72	15	5.00	0
3	9/30/22	12/31/22	72	92	6.00	1
3	12/31/22	5/15/23	72	135	7.00	2
4	12/15/22	12/31/22	71	16	6.00	0
4	12/31/22	5/15/23	71	135	7.00	2
Total Penalty						13

Form 990-PF	Underdistribution and Excess Distributions for Part XII	2022
For calendar year 2022, or tax year beginning _____, ending _____		

Name THE AARON A. AND MARIA H. PUTNAM FAMILY CHARITABLE TRUST	Employer Identification Number 27-2844121
-----------------------------------------------------------------------------	-----------------------------------------------------

Undistributed Income Carryovers
Form 990-PF, Part XII

Tax Year	Prior Undistributed Income			Current Year Decreases	Next Year Carryover	
	Nontaxable or Previously Taxed	Taxable in 2022	Total per Year		Nontaxable or Previously Taxed	Taxable in 2023
Years prior						
20 18						
20 19						
20 20						
2021		6,770	6,770	6,770		
2022			160,708	160,708		
Total Carryover to Next Year						0

* Carryover amount includes 4942(a) amounts

Excess Distribution Carryovers
Form 990-PF, Part XII

Preceding Tax Year Excess Distributions	Current Year	Next Year
	Decreases	Carryover
2017		
2018		
2019		
2020		
2021		
Current Year Excess Distribution Generated (2022)		3,379
Total Carryover to Next Year		3,379

Form **990PF**

Two Year Comparison Report

2021 & 2022

For calendar year 2022, or tax year beginning , ending

Name **THE ARON A. AND MARIA H. PUTNAM FAMILY CHARITABLE TRUST** Taxpayer Identification Number **27-2844121**

	2021			2022			Differences	
	Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income
1. Contributions, gifts, grants, and similar amounts received								
2. Interest on savings and temporary cash investments	7	7	17	17	10	10		
3. Dividends and interest from securities	75,639	75,639	96,758	96,758	21,119	21,119		
4. Gross rents								
5. Net gain or (loss) from sale of assets	186,200		38		-186,162			
6. Capital gain net income		876		11				-865
7. Gross profit or (loss)								
8. Other income	2,750	2,750	4,505	4,505	1,755	1,755		1,755
9. Total. Add lines 1 through 8	264,596	79,272	101,318	101,291	-163,278	22,019		22,019
10. Compensation of officers, directors, trustees, etc.	24,440	24,440	24,132		-308	-24,440		
11. Other employee salaries and wages								
12. Pension plans, employee benefits								
13. Professional fees	23,545	23,545	22,040	22,040	-1,505	-1,505		-1,505
14. Interest								
15. Taxes	6,770	6,770	6,586	6,586	-184	-184		-184
16. Depreciation and depletion								
17. Occupancy								
18. Other expenses	3,872	3,872	3,050	3,050	-822	-822		-822
19. Contributions, gifts, grants paid	169,862		170,857		995			
20. Total expenses and disbursements. Add lines 10 through 19	228,489	58,627	226,665	31,676	-1,824	-26,951		-26,951
21. Net income (if negative investment activity, enter -0-)	36,107	20,645	-125,347	69,615	-161,454	48,970		48,970
22. Excise Tax		287		968		681		681
23. Section 511 Tax								
24. Subtitle A income tax								
25. Total Taxes		287		968		681		681
26. Estimates and overpayments credited								
27. Foreign tax withheld								
28. Other Payments								
29. Total payments and credits		287		968		681		681
30. Balance due / (Overpayment)								
31. Overpayment credited to next year				13		13		13
32. Penalty								
33. Net due / (Refund)		287		981		694		694
34. Total assets	2,580,162		2,453,199		-126,963			
35. Total liabilities	0		0		0			
36. Net assets	2,580,162		2,453,199		-126,963			

Form **990PF**

Tax Return History

2022

Use the 2Yr Report for more recent historical information

Name

**THE AARON A. AND MARIA H. PUTNAM
FAMILY CHARITABLE TRUST**

Taxpayer Identification Number
27-2844121

	2018		2019		2020	
	Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income
1. Contributions, gifts, grants, and similar amounts received						
2. Interest on savings and temporary cash investments	1,535	167	152	152	46	46
3. Dividends and interest from securities	85,477	85,477	93,568	93,568	58,850	58,850
4. Gross rents						
5. Net gain or (loss) from sale of assets	14,637		1,472		25,109	
6. Capital gain net income						217
7. Gross profit or (loss)						
8. Other income	10,000	10,000	8,902	8,902	2,904	2,904
9. Total. Add lines 1 through 8	111,649	95,644	104,094	102,622	86,909	62,017
10. Compensation of officers, directors, trustees, etc.	24,756	24,756	27,294	27,294	24,074	24,074
11. Other employee salaries and wages						
12. Pension plans, employee benefits						
13. Professional fees	23,482	23,482	21,122	21,122	21,221	21,221
14. Interest						
15. Taxes	7,066	7,066	7,124	7,124	7,278	7,278
16. Depreciation and depletion						
17. Occupancy	2,042	2,042	947	947		
18. Other expenses	4,259	3,233	9,996	2,611	3,345	3,345
19. Contributions, gifts, grants paid	175,000		151,100		152,392	
20. Total expenses and disbursements. Add lines 10 through 19	236,605	60,579	217,583	59,098	208,310	55,918
21. Net income (if negative investment activity, enter -0-)	-124,956	35,065	-113,489	43,524	-121,401	6,099
22. Excise Tax		351				85
23. Section 511 Tax						
24. Subtitle A income tax						
25. Total Taxes		351		870		85
26. Estimates and overpayments credited						
27. Foreign tax withheld						
28. Other Payments						
29. Total payments and credits						
30. Balance due / (Overpayment)		351		870		85
31. Overpayment credited to next year						
32. Penalty				10		
33. Net due / (Refund)		351		860		85
34. Total assets	2,777,280		2,663,791		2,540,986	
35. Total liabilities	0		0		0	
36. Net assets	2,777,280		2,663,791		2,540,986	

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
UBS FINANCIAL SERVICES, INC	\$ 17		14		
Total	\$ 17				

Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
UBS FINANCIAL SERVICES, INC	\$ 96,758		14	ME	
Total	\$ 96,758				