



Certification of Trustee Powers - Annuities

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Use this form to certify the existence of the Trust and the identity and powers of the Trustee(s). Please read this entire form and complete all fields before signing. If more space is needed for additional information, attach a separate sheet of paper.

Contract¹ Information

Contract or Policy Number(s) (if known): _____

Owner Name: _____ Owner Social Security Number/TIN: _____

Annuitant Name: _____ Annuitant Social Security Number: _____

Owner's Home Telephone Number: _____ Owner's Mobile Telephone Number: _____

Owner's Email Address: _____

Trust Information

Trust Name as it appears on the Trust ("Trust"): _____

Original Trust Date: _____ Latest Amendment Date (if any): _____

Taxpayer Identification Number (TIN): _____ State Governing Law of Trust: _____

Trust Address (for correspondence): _____

City: _____ State: _____ ZIP Code: _____

Trust Type (select one): Irrevocable Revocable Charitable Remainder Trust (CRT) Testamentary Nominee

Is this a Grantor Trust²? Yes No

If yes, include living Grantor information below:

Name of Grantor: _____ Social Security Number: _____ Date of Birth: _____

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Note: If the Trust listed above is a Grantor Trust under Section 671-679 of the Internal Revenue Code (IRC), the following will apply:

- If this Trust has a Tax ID Number (TIN), any taxable distributions from an annuity to the Trust will be reported to the Trust and the Internal Revenue Service. If this Trust does not have a TIN, the distributions will be reported to the Grantor and the Internal Revenue Service.
- The Trust will be treated as a natural person under IRC Section 72 (u).
- If the Trust should cease to be a Grantor Trust, the Trustee and/or Grantor must immediately give written notification, including the new TIN, to Lincoln.

Trustee Information

Trustee Name: _____ Social Security Number: _____

Trustee Address: _____

Additional Trustee Name (if any): _____ Social Security Number: _____

Additional Trustee Address: _____

Additional Trustee Name (if any): _____ Social Security Number: _____

Additional Trustee Address: _____

Transaction requests must be authorized by (select one): All Trustees Majority of Trustees Any One Trustee

Only Specified Named Trustee(s) (provide name): _____

1 "Contract" may be referred to as "Policy" or "Certificate."

2 A Grantor Trust is one in which the Grantor has reserved to him/her/itself certain powers that, under current tax law, may generate a tax liability on the Grantor. Generally, these would be powers that could lead to a conclusion that the assets of the Trust are treated as owned by the Grantor and not the Trust (See, IRC Sections 671-679.) If you are not sure, please contact your tax/legal advisor to determine whether your Trust is a Grantor Trust.

Trust Beneficiary Information

Are all the beneficiaries under the Trust document natural persons? Yes No

Does the Trust have any contingent beneficiaries that are not natural persons (e.g. charity or church)? Yes No

Certification and Signatures

The Trustee(s) is (are) referred to as "you" in this form. By signing below, the undersigned Trustee(s) acknowledge and certify the following:

- The Trust is currently in effect and has not been revoked, modified or amended in any manner that would cause the representations in this certification to be incorrect;
- This certification is being signed by all currently acting Trustees of the Trust;
- You are the named Trustee(s) under the Trust, and the information provided on this form is true and accurate;
- You have the power under the Trust and applicable law to exercise all ownership rights, privileges, options, and benefits under the contract(s) listed above, and you understand and agree that Lincoln is not obligated to verify that the Trust is in effect or that you are acting within the authority granted to you under the terms of the Trust;
- You agree to indemnify and hold harmless Lincoln from any and all liability, including attorney's fees Lincoln may incur by acting upon your instructions with respect to any annuity contract, and from all other acts related to such policy(ies) or contract(s);
- You agree to inform Lincoln in writing of any change in the Trustee(s) or any event that could alter this certification. (Including providing supporting documentation such as a letter stating that the named Trustee is no longer a Trustee or a copy of the Trustee's certified death certificate);
- You understand that, to the extent Lincoln receives part or all of the Trust instrument, Lincoln will not read nor interpret the document and will rely solely on the representations made above with respect to the Trust. In addition, knowledge of the terms of the Trust instrument may not be inferred solely from the fact that the Trust instrument has been sent to Lincoln and
- You understand that Lincoln reserves the right to require the full Trust document and any subsequent amendments and/or restatements or may require additional information from the Trustees before taking certain actions on the annuity contract.

_____ Trustee Signature	_____ Trustee Name (printed)	_____ Date
_____ Trustee Signature	_____ Trustee Name (printed)	_____ Date
_____ Trustee Signature	_____ Trustee Name (printed)	_____ Date

If the Trust has more than three Trustees, please provide Trustee names, addresses, signatures and dates on an additional sheet of paper and attach that page to this form.

Helpful Information for Completion of Certification of Trustee Powers Form

To help avoid processing delays, this document outlines the most common mistakes when completing the form.

IMPORTANT: This is for informational purposes only.

Contract Information

- The Owner Name and Owner Social Security Number/TIN must be the legal name of the Trust and should match the Trust name provided on the application or currently on the contract.
- The Annuitant's Name and Annuitant's Social Security Number must match the information provided on the application or currently on the contract.

Trust Information

- Complete all applicable information in this section.
- The State Governing Law of Trust and Trust Address are the only information that will be accepted on a recorded line if not completed on this form.
- Select the appropriate Trust Type.
- Complete the Grantor status question and provide all relevant information.
 - If you answered "Yes," please complete the "Name of Grantor," "Social Security Number" and "Date of Birth" fields for each living Grantor of the Trust.
 - If any Grantor of the Trust is deceased, please do NOT provide his or her information in this section.
 - If you answered "No," please leave the Grantor information blank.

Trustee Information

- List all current acting Trustees of the Trust.
- If more than one Trustee is named, please select an option under the "Transaction requests must be authorized by" line.

Trust Beneficiary Information

- This information is required for Nominee Trusts and Non-Grantor Trusts requesting a 1035 exchange into a non-*i4LIFE*® Advantage SPIA product.

Certification and Signatures

- All listed Trustees in the Trustee Information section must sign and date the form.

Additional Information

- Complete all sections of the form to avoid delays in processing.
- All Trustees must initial and date all changes and updates required on the form.
- Lincoln does not accept a Power of Attorney (POA) acting on behalf of a Trustee. Only the Trustee(s) and Successor Trustee(s) are authorized to act and sign on behalf of the Trust.
- A new Certification of Trustees Powers Form must be submitted to update the Trustee information, Grantor information/status, and Trust TIN. (A W-9 may also be required)
- Any contract owned by an Irrevocable Non-Grantor Trust that elects *i4LIFE*® Advantage must start *i4LIFE*® income payments within 12 months of annuity inception. No 1035 exchange unless the original contract was issued within the last 11 months.
- If the Trust was created within or under a Will, please select Testamentary Trust as the "Trust Type".
- Lincoln will not accept a deceased individual named as the Grantor of the Trust.

We strongly recommend that you consult your tax or legal advisor to assist with providing the requested information on this form accurately if you have any questions or concerns.