



118 Second Avenue SE PO Box 73909 Cedar Rapids, Iowa 52407-3909 1-800-637-6318 FAX: 888-726-9736

Request for Change of Ownership

INSURED/ANNUITANT _____ POLICY NO: _____

When changing ownership, please consult your tax advisor for possible adverse consequences. An ownership change may also have other legal consequences as well as impact eligibility for certain government aid programs. Again, a legal or tax advisor should be consulted.

NOTE: New Owner(s) must complete W-9 form.

I wish to change the Owner to:

New Owner(s)

Name _____

Address _____

Home Phone _____ Birthdate _____ U.S. Citizen Yes No

Relationship to previous Owner _____

Name _____

Address _____

Home Phone _____ Birthdate _____ U.S. Citizen Yes No

Relationship to previous Owner _____

If either owner is a Trust please submit a copy of that portion of the Trust agreement relevant to the trustee(s), any successor trustees and who can sign on its behalf. If the trust is over two (2) years old submit an Affidavit of Validity of Trustee. If a Power of Attorney is signing on behalf of either owner, please submit current POA documents. If POA documents are over two (2) years old, submit a valid of Power of Attorney. Note: A power of attorney generally may not change the ownership of the policy to his or herself.

For Joint Ownership: Tenants in Common
Or Joint Tenancy with the right of survivorship

OWNERSHIP WILL BE JOINT TENANCY WITH THE RIGHT OF SURVIVORSHIP IF NO SELECTION IS MADE.

For Annuities only: Single Owner (other than the Annuitant) or Joint Owners as Tenants in Common must designate a beneficiary. Please use the Request for Change of Beneficiary form LIU-336.

For Life only: Is this intended to be a gift? Yes No If yes, is a Form 712 needed? Yes No

THE FOLLOWING SHOULD SIGN THIS REQUEST:

Current Owner

New Owner

All Irrevocable Beneficiaries

Joint Owner

Any Collateral Assignee

Date

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

Instructions for completing Request for Change of Ownership

LIU-1002 (02-15)

This form is used to change ownership of a policy. Please contact your tax advisor for possible adverse tax consequences. An ownership change may also have other legal consequences as well as impact eligibility for certain government aid programs. Again, a legal or tax advisor should be consulted.

Line one list insured/annuitant name and policy #.

Under New Owner(s) section list the new owner's information as requested. There is room to include 2 owners. If there will be more than two (2) owners an additional sheet can be added with the listed info for those additional owners.

NEW OWNERS MUST COMPLETE THE W-9 FORM. COPIES CAN BE MADE FOR JOINT OWNERS.

If either owner is a Trust please submit a copy of that portion of the Trust agreement relevant to the trustee(s), any successor trustees and who can sign on its behalf. If the trust is over two (2) years old submit an Affidavit of Validity of Trustee. If a Power of Attorney is signing on behalf of either owner, please submit current POA documents. If POA documents are over two (2) years old, submit a valid of Power of Attorney. Note: A power of attorney generally may not change the ownership of the policy to his or herself.

For Joint Ownership: check the appropriate box to indicate whether you want the ownership to be Tenants in Common or Joint Tenancy with the rights of survivorship.

Tenants in Common indicates each of the owners owns a portion of the contract value. We assume an equal share unless you tell us otherwise. Each owner must indicate a separate "owner's beneficiary" since a surviving owner is not automatically entitled to another owner's share.

Joint Tenancy with the right of survivorship indicates each owner owns a portion of the contract value and should an owner die, the surviving owner(s) automatically become the owner(s) of the entire contract.

IF NO SELECTION IS MADE OWNERSHIP WILL JOINT TENANCY WITH THE RIGHT OF SURVIVORSHIP

NOTE: If you are changing ownership on an annuity:

If the new owner is an individual, the new owner will need to complete a beneficiary change form and indicate a new owner's beneficiary. Likewise, if the new owners are joint owners as tenants in common, each of the new joint owners will need to complete a beneficiary change form and each indicate his or her owner's beneficiary. Joint owners as joint tenants should not designate a beneficiary, as each will succeed the other as owner of the policy. Generally, there would be no death benefit paid should one of the joint tenant owners die unless said joint tenant owner was also a sole annuitant. If the new owner is a trust or otherwise non-natural entity, you do not need to designate an owner's beneficiary.

The following should sign this request:

The current owner followed by the new owner on the first line, all irrevocable beneficiaries and joint owners on the second line and any collateral assignee and the date on the third line.

*****ALL NEW OWNERS MUST COMPLETE A W-9 FORM*****

List individual/company name and address where indicated. You may list your policy number where it requests account number.

Part I - list your social security/employer identification number.

Part II - Sign your name and enter the date signed.