



Certification and Indemnity Agreement

For Generation-Skipping Transfer Tax

You can submit this form via:

Email (fastest):

AnnuityForms@DelawareLife.com

Fax:

800-883-9165

Mail:

Delaware Life
P.O. Box 80428
Indianapolis, IN 46280-0428

Overnight Mail:

Delaware Life
10555 Group 1001 Way
Zionsville, IN 46077

This form is to be completed by the Executor(s)/Administrator(s) of the estate of the deceased insured or, if no estate is being probated, by the Company's beneficiary.

Throughout this form, "the Company" refers to the issuing company.¹

1 Schedule of Delaware Life Insurance Company Life Policies and/or Annuity Contracts*

Policy/Contract Number	Type of Policy/Contract*	Amount of Expected Death Proceeds \$
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* Individual Life, Group Life and/or Annuity

2 Generation-Skipping Transfer Tax Section

Pursuant to Treasury Regulation Section 26.2662-1(c)(2), an insurance company is required to report and pay (through withholding) Generation-Skipping Transfer ("GST") tax to the Internal Revenue Service ("IRS") when insurance policy proceeds of \$250,000 or more with respect to the same insured are paid to a "skip person" (or multiple "skip persons") as defined in Section 2613 of the Internal Revenue Code ("IRC"), unless an exception applies. The Company will not withhold or remit GST tax to the IRS if this Certification and Indemnity Agreement is completed, notarized, and returned.

With respect to the life insurance policy(ies)/annuity contract(s) listed in section 1, the undersigned does hereby certify that (check one):

- ☐ The payment of insurance contract proceeds is not a generation-skipping transfer as defined in Section 2611 of the IRC and the Treasury Regulations thereunder.
- ☐ The total insurance policy proceeds payable by the Company with respect to the policies referenced in section 1 is less than \$250,000.



¹ Delaware Life Insurance Company (Zionsville, IN) is authorized to transact business in all states (except New York), the District of Columbia, Puerto Rico and the U.S. Virgin Islands and is a member of Group 1001. www.delawarelife.com

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2 Generation-Skipping Transfer Tax Section (continued)

- ☐ The total insurance policy proceeds payable by the Company is \$250,000 or more but the portion that is includible in the deceased insured's estate for federal estate tax purposes is less than \$250,000.
- ☐ The GST exemption as defined in Section 2631 of the IRC eliminates any GST tax with respect to the total insurance policy proceeds payable by the Company.
- ☐ GST tax does not otherwise apply (please explain): _____

3 Acknowledgment

The undersigned further certifies that:

- (1) Section 1 is a complete and accurate list of all Company annuity and life insurance policies on the deceased insured;
- (2) This form has been completed by the Executors/Administrators of the estate of the deceased insured or, if no estate is being probated, by the Company beneficiary;
- (3) They are individually authorized to execute this Certification and Indemnity Agreement;
- (4) They have consulted with competent tax and/or legal advisors with respect to the subject matter herein prior to executing this Certification and Indemnity Agreement;
- (5) The above statements are true and accurate; and
- (6) They agree to indemnify and release and forever discharge **Delaware Life Insurance Company and any of its affiliated insurance companies** from any and all liability whatsoever, including without limitation, reasonable attorney's fees, which the Company may incur as a result of the Company not reporting and remitting to the IRS any GST tax pursuant to the IRC and the Treasury Regulations thereunder, as amended.

4 Signature(s) – Non-Probated Estate

Complete the appropriate section below only if the estate **has not been** probated.

We require an original **Notarization** (no faxes/emails) on this form.

Sign below if you are an **Individual Beneficiary**.

Beneficiary Signature X	Signature Date (mm/dd/yyyy)	Additional Beneficiary Signature (if applicable) X	Signature Date (mm/dd/yyyy)
Please Print Name Below		Please Print Name Below	

Sign below if the beneficiary is a **Trust** and you are the **Trustee**. Please attach a Trustee certification/affidavit.

Name of Trust		Name of Additional Trust (if applicable)	
Trustee Signature X	Signature Date (mm/dd/yyyy)	Trustee Signature X	Signature Date (mm/dd/yyyy)
Please Print Name Below		Please Print Name Below	
Additional Trustee Signature (if applicable) X	Signature Date (mm/dd/yyyy)	Additional Trustee Signature (if applicable) X	Signature Date (mm/dd/yyyy)
Please Print Name Below		Please Print Name Below	

4 Signature(s) – Non-Probated Estate (continued)

Sign below if the beneficiary is a **Company** and you are the **Authorized Representative**. Please attach a Corporate Resolution confirming signing authority.

Name of Company			
Authorized Signer Signature X	Signature Date (mm/dd/yyyy)	Additional Authorized Signer Signature (if applicable) X	Signature Date (mm/dd/yyyy)
Please Print Name Below		Please Print Name Below	
Title		Title	

5 Signature(s) – Probated Estate

Complete this section only if the estate **has been** probated and you are the **Authorized Representative** of the estate. Please attach a copy of your court-appointed paperwork confirming your appointment as **Executor(rix)/Administrator**.

We require an original **Notarization** (no faxes/emails) on this form.

Executor/Administrator Signature X	Signature Date (mm/dd/yyyy)	Additional Executor/Administrator Signature (if applicable) X	Signature Date (mm/dd/yyyy)
Please Print Name Below		Please Print Name Below	
Title		Title	

6 Notary Signature and Stamp

Notary Signature and Stamp: The person(s) whose signature(s) appears above have appeared before me, have been sworn, and have attested that the information contained in this document is true.

Notary Signature X	Signature Date (mm/dd/yyyy)
Notary Seal	
My Commission Expires: _____	

Contact Us

Online
delawarelife.com

By Phone:
Customer Service **800-374-3714**
M-F 8:30 a.m.-6:00 p.m., ET

By Email (Clients):
Customer.Relations@delawarelife.com

By Email (Agents):
AgentSupport@delawarelife.com