



# Trustee Affidavit

You can submit this form via:

**Email (fastest):**

[AnnuityForms@DelawareLife.com](mailto: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

For questions or help with this form, call us at **800-374-3714**.

Throughout this form, Delaware Life Insurance Company is referred to as “the Company”<sup>1</sup>.

## 1 Contract and Trustee Information (please print clearly)

Contract Number(s) (if available)

Trust Name

Date of Trust

Trust Tax I.D.

Trustee Name

Trustee Name

Trustee Address

Trustee Address

Trustee Phone Number

Trustee Phone Number

If the trust **has more than one trustee**, select one ☐ Trustees **must act together** ☐ Trustees **may act independently**

If the trust has **more than two trustees**, please attach an additional sheet with trustee names, addresses, phone numbers and signatures.

**Note:** If neither box is checked, the Company is authorized to accept the instructions of any **one trustee as binding** upon the trust.

## 2 Tax Disclosure

- According to Internal Revenue Code Section 72(u), if any annuity contract is held by a “non-natural person such as a trust, and that trust is not holding the contract as an “agent for a natural person,” then:
  - The contract is not treated as an annuity contract for income tax purposes, and
  - Income on the contract for each tax year is treated as ordinary income received or accrued by the owner during that tax year.
- The Company will not issue any trust tax returns. Instead, it will issue IRS Form 1099-R to the trust, reflecting only withdrawals that occurred in the previous tax year.
- Any amounts shown on the 1099-R may not reflect the amount that is considered income on the contract for tax purposes. The data that can be used to calculate this income is available on the annual contract statement.
- When an annuitant or co-annuitant named on the contract passes away or is removed from the contract, full distribution of the contract may be required under relevant provisions of the Internal Revenue Code Section 72(s).



<sup>1</sup> 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](http://www.delawarelife.com)

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### 3 Trustee Certification

As trustee(s) for the trust named in section 1, I/we certify that:

- The trust is valid under applicable state law and is currently in full force and effect.
- We currently have the authority to make this certification and otherwise act on behalf of the trust. Our instructions to the Company will be binding on the trust.
- We will promptly notify the Company in the event of a trust termination or amendment, a change in the identity of the trustee(s), or any other event affecting the validity of the representations made in this form while the contract is in force.
- We are authorized to purchase or surrender annuity contracts and to give the Company instructions regarding the annuity contract on behalf of the trust named above. These instructions are binding on the trust.
- We understand that the Company will assume no responsibilities to the trust other than its contractual obligations as issuer of the annuity contract.
- We agree to promptly inform the Company, in writing, of any changes to the trust or any other event that could alter the certifications made in this document. The Company may rely on this certification until it receives signed written notice of any changes as noted above.
- We have consulted with, or have had the opportunity to consult with, independent tax, legal, and financial advisors regarding the certifications made herein and the purchase of this annuity.
- We do not hold the Company responsible for any tax consequences of the purchase of this annuity and confirm that we understand the tax requirements applicable to this investment.
- If this affidavit is being submitted as part of an application for an annuity contract, the trust has an insurable interest in the life of the annuitant(s) named in the application. I/we understand that the contract is a long-term investment vehicle designed for retirement planning and is not suitable for short-term investing, speculation or pooled or collective investing. I/we represent and warrant that the purchase of the contract is not intended for any such unsuitable purpose.
- The information contained in this document is correct, and we understand and agree that the Company will rely on this information for all purposes relating to issuing and servicing the annuity contract held by the trust.

### 4 Guaranteed Lifetime Withdrawal Benefit

**If the contract owner is a trust, the undersigned hereby certifies the annuitant(s) is/are the sole beneficial owner(s) of the trust.**

**If this form is submitted with a request to change ownership of the annuity contract to a trust, the undersigned hereby certifies the current covered person(s) is/are the sole beneficial owner(s) of the trust.**

**Notice: If the contract includes joint life coverage under the Guaranteed Lifetime Withdrawal Benefit Rider**, upon the death of an Owner (or an Annuitant if the trust is the Owner), the surviving spouse/grantor must be the sole beneficiary of the trust to continue joint life coverage under the rider. If the beneficiary of the trust is changed prior to such death, joint life coverage will be changed to single life coverage, but the joint life charge will continue. By signing this form I/we acknowledge:

- The trust is a grantor trust within the meaning of sections 671-678 of the Internal Revenue Code.
- The Covered Persons are spouses who are legally married to each other and are grantors of the trust being named as owner and/or beneficiary.
- We agree to promptly inform the Company, in writing, of any changes to the trust including a change in the trust's status as a grantor trust under section 671-678 of the Internal Revenue Code, any change in our marital status, or any other event that could alter the certifications made in this document. The Company may rely on this certification until it receives signed written notice of any changes as noted above.

Please provide the name and date of birth of the Owner/Annuitant's spouse below.

Spouse's Name

Spouse's Date of Birth (mm/dd/yyyy)

## 5 Signature(s)

The undersigned, individually and on behalf of the trust, agree to fully indemnify and hold the Company and its affiliates harmless from any and all losses, liabilities, claims and costs (including reasonable attorneys' fees) that the Company may incur as a result of its continuing reliance on the representations made above. Trustees or others signing this form will be jointly and severally liable. This indemnification will survive termination of the trust and the contract, and will be binding on all successors and assignees.

|                           |                             |                           |                             |
|---------------------------|-----------------------------|---------------------------|-----------------------------|
| Trustee Signature<br>X    | Signature Date (mm/dd/yyyy) | Trustee Signature<br>X    | Signature Date (mm/dd/yyyy) |
| Please Print Trustee Name |                             | Please Print Trustee Name |                             |

**In Michigan only**, the settlor or the attorney for the settlor/trust may sign this form, however only the trustee(s) may authorize contract transactions. If you are not the trustee, please indicate your signing capacity.

☐ Settlor ☐ Attorney

☐ Settlor ☐ Attorney

## Contact Us

**Online**  
[delawarelife.com](http://delawarelife.com)

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

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[Customer.Relations@delawarelife.com](mailto:Customer.Relations@delawarelife.com)

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[AgentSupport@delawarelife.com](mailto:AgentSupport@delawarelife.com)