

## Revocable or Irrevocable Grantor Trusts or Intentionally Defective Grantor Trusts

(For example: RLT, GRAT, Medicaid\*)

Grantor's Name: \_\_\_\_\_

Grantor's Social Security Number: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

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 this annuity to the trust will be reported to the trust and the Internal Revenue Service. If this trust does not have a TIN such distributions will be reported to the Grantor and the Internal Revenue Service.
- The trust is treated as a natural person under IRC Section 72 (u).
- If the Grantor is less than 59½ and the trust has been in an annuity for less than 12 months when *i4LIFE*® payments begin, the 10% IRS penalty will not apply to *i4LIFE*® income payments or other withdrawals. If the trust has been in an annuity longer than 12 months when *i4LIFE*® payments begin, the 10% penalty will not apply to regular income payments, but may apply to additional withdrawals until the later of 5 years of age 59½.
- If the trust should cease to be a Grantor Trust, the Trustee and/or Grantor will immediately give written notification, including new TIN, to the Lincoln Financial Group.

### Authorized Signor Information

John Doe

Trustee's Printed Name

Title



Authorized Signature

Date

Trustee's Printed Name

Title

Authorized Signature

Date

Trustee's Printed Name

Title

Authorized Signature

Date

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