



Withholding Form

1a Tax Identification Number Certification

Name of Owner or Assignee

 First MI Last

Under penalties of perjury, I certify that:

- Check One: I am a U.S. person (including resident alien)
 I am a citizen of _____

(Attach completed applicable Form W-8 (BEN, EXP, ECI, IMY))

Business name/disregard entity name, if different from above

Check appropriate box for federal tax classification (required):

- Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate Exempt payee
 Limited liability company. Enter the tax classification (C=C corporation, S=S Corporation, P=partnership): _____

My Taxpayer Identification Number is: _____

(For individuals, the Tax Identification Number is the Social Security number.)

The number shown on this form is my correct Tax Identification Number, and I am not subject to backup withholding because I am exempt from backup withholding or the Internal Revenue Service has notified me that I am no longer subject to backup withholding.

Check here only if you are subject to backup withholding:

- I have been notified by the Internal Revenue Service that I am subject to backup withholding due to underreporting of interest or dividends.

X _____
 Signature of Certificate Owner or (if applicable) Assignee

 month day year

1b Withholding Elections

Prudential is required to withhold federal income tax on the taxable portion of distributions (withdrawals) from the Group Variable Universal Life plan unless the participant elects not to have withholding apply. Depending on your state of residence, state income tax withholding also may be required, if federal income tax is withheld. Withholding is a method of paying taxes. It does not increase or decrease the total amount of taxes you may pay. Penalties may be incurred under the estimated tax payment rules if sufficient tax is not paid either through withholding, estimated taxes, or both. Any withholding election you make with respect to your distribution will be effective until revoked.

If you are a resident of AR, CA, DE, IA, KS, LA, ME, MA, NC, OK, OR, VT, or VA and have federal income tax withheld, state income tax withholding also is required from the taxable portion of your distribution. We will withhold at the designated state rate. Please note: If you are a resident of AR, CA, LA, KA, NC, OK, OR or VT and do not want to have state income tax withheld, you may elect out of state withholding by completing item C below.

Please choose either **A**, **B** or **C** below. If this section is not properly completed, Prudential will withhold tax as described in B below.

- A.** Do not withhold federal or state income tax. Please note: If the payment is (i) being sent outside the United States or its possessions, or (ii) if the IRS has notified us that your Social Security number is incorrect, or (iii) you have not completed the Taxpayer Identification Number Certification above, this election is not available.
- B.** Withhold federal and state income tax. (The federal withholding amount will be equal to 10 percent of the taxable portion of your distribution).
- C.** Withhold federal income tax only; do not withhold state income tax. This option only applies if you are a resident in one of the following states: AR, CA, LA, KA, NC, OK, OR or VT.

Group Variable Universal Life Insurance (contract series 89759) is issued by The Prudential Insurance Company of America, 751 Broad Street, Newark, NJ 07102 and is distributed by Prudential Investment Management Services LLC (PIMS) located at Three Gateway Center 14th Floor, Newark, NJ 07102-4077, and is offered and administered through Aon Benfield Securities, Inc., Member FINRA/SIPC, 159 East County Line Road, Hatboro, PA 19040-1218, 1-800-223-7473. The Plan Agent of the AICPA Insurance Trust is Aon Insurance Services. Aon Benfield Securities and Aon Insurance Services are not affiliated with either Prudential or PIMS.

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