AICPA®

AICPA Insurance Trust I Aon Securities LLC., Member FINRA/SIPC
1100 Virginia Drive, Suite 250, Fort Washington, PA 19034-3278

Group Variable Universal Life Insurance

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, BEN-E, 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.)

Under penalties of perjury, I certify that the number listed on this form is my correct Tax Identification Number (Social Security Number) and I am a U.S. citizen or other U.S. person (including resident aliens). I further certify that I am exempt from backup withholding and/or FATCA reporting unless I check the applicable box(es) below:

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

❑ I am subject to FATCA reporting.

X _____ month _____ day _____ year _____

Signature of Certificate Owner or (if applicable) Assignee

1b Withholding Elections

Federal and some state laws require us to withhold income taxes on certain cash payments. Prudential will withhold default 10% federal income taxes and any mandatory state income taxes, if applicable. You may choose to elect out of withholding below. Otherwise, for any other federal tax withholding election, you must submit IRS Form W-4R with this form. If you are not a U.S. person, you must submit the applicable IRS Form W-8 series. These forms can be located by searching Forms, Instructions and Publications at https://www.irs.gov/forms-instructions.

Please note, for distributions from a life insurance certificate only earnings are subject to any applicable income tax withholding as requested below.

Even if you elect not to have federal income tax withheld, you are liable for payment of federal income tax on the taxable portion of your distribution. You also may be subject to tax penalties under the estimated tax payment rules if your payments of estimated tax and withholding, if any, are not adequate.

❒ Withhold federal and state income taxes on the taxable portion of distributions from the Group Variable Universal Life Plan. (The federal withholding amount will be equal to 10 percent of the taxable portion of your distributions. Your State withholding will be at the State's designated rate.)

❒ Do not withhold federal and state income taxes on distributions from the Group Variable Universal Life Plan.

Please note that you cannot elect out of withholding if we do not have a valid SSN or TIN on file or if payments are to be delivered outside the United States and its possessions.

Group Variable Universal Life is issued by The Prudential Insurance Company of America and distributed through Prudential Investment Management Services LLC ("PIMS"). The Prudential Insurance Company of America is located at 751 Broad St., Newark, NJ 07102, and PIMS is located at 655 Broad St., Newark, NJ 07102. Both are Prudential Financial companies. Contract series: 89759. Group Variable Universal Life is offered and administered through Aon Securities LLC, Member FINRA/SIPC, 1100 Virginia Drive, Suite 250, Fort Washington, PA 19034-3278, 1–800–223–7473. The Plan Agent of the AICPA Insurance Trust is Aon Insurance Services. Aon Securities and Aon Insurance Services are not affiliated with either Prudential or PIMS.

Aon Insurance Services is the brand name for the brokerage and program administration operations of Affinity Insurance Services, Inc.; (TX 13695); (AR 100106022); in CA & MN, AIS Affinity Insurance Agency, Inc. (CA 0795465); in OK, AIS Affinity Insurance Services Inc.; in CA, Aon Affinity Insurance Services, Inc., (CA 0G94493), Aon Direct Insurance Administrators and Berkely Insurance Agency and in NY, AIS Affinity Insurance Agency.