

**MANHATTAN LIFE INSURANCE COMPANY
WESTERN UNITED LIFE ASSURANCE COMPANY**

Annuity Operations Office

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**BENEFICIARY
SUBSTITUTE W-9**

1. ANNUITY CONTRACT INFORMATION

Beneficiary Name (<i>First, Middle, Last</i>)	Social Security/Tax ID Number
Address, City, State, Zip Code	Annuity Number(s)

2. TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION

Substitute IRS Form W-9

I understand that failure to furnish my correct TIN (taxpayer identification number), may result in a \$50 penalty for each failure, imposed by the Internal Revenue Service (IRS). I also understand the Company would be required to withhold an additional amount according to IRS guidelines. IRS Instructions are available upon request.

Under penalties of perjury, I certify that:

- a. The number shown on this form is my correct taxpayer identification number; and
- b. I am not subject to backup withholding due to failure to report interest and dividend income; and
 I have checked this box because I am subject to backup withholding. (**Check ONLY if applicable**)
- c. I am a U.S. citizen or other U.S. person.

3. REQUIRED SIGNATURES

I certify, under penalties of perjury, that all information reported herein is correct.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Beneficiary Printed Name (<i>and title if applicable</i>)	Beneficiary Signature	Date
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