



2001 Spring Road, Suite 700
 Oak Brook, IL 60523
 800.618.6177 Telephone
 630.472.5969 Fax
 www.mtrustcompany.com

UBTI FILING AND PAYMENT DIRECTION

This form should be used to direct Millennium Trust Company ("Millennium") to file and/or make a Federal and/or State Unrelated Business Taxable Income ("UBTI") payment related to an investment held in your Millennium account ("Account"). The Account Owner must submit this form to Millennium along with the completed IRS Form 990-T and any applicable State tax filings in order to file the return and make any necessary tax payments directly from your Account. A separate form must be submitted for each tax year filing.

Please print after completion. For assistance with this form or procedure, please contact a Client Service Specialist at 800.618.6177. (Hours: Monday - Friday, 8:00 am to 4:30 pm Central time.)

Important Information Regarding Tax Identification Numbers ("TIN"):

- Prior to submitting the Form 990-T and requesting the payment of taxes, please verify that you are using the correct Employer Identification Number ("EIN").
- Form 990-T tax payments and filings are **not** to be filed under Millennium's TIN, the Account Owner's social security number, or the Investment Sponsor's TIN. Please refer to IRS publication "Instructions for Form 990-T" for guidelines.
- Proper registration for both the tax return and the TIN is as follows:

(Insert Account Owner's Name) (Account type - i.e. IRA, SEP IRA, etc.)
 c/o Millennium Trust Company, LLC
 2001 Spring Road, Suite 700
 Oak Brook, IL 60523

A Account Owner's Information

Account Owner's Name:

Millennium Account No.:

Primary Phone No.:

E-mail Address:

Payment is being made on behalf of the following investment(s) held in my Millennium account:

B Filing Options

The Filing Fee for Form 990-T is \$50 each occurrence for Federal and/or State. All Federal payments must be remitted electronically and are subject to an additional \$30 fee. All state payment are processed by check at no charge.

Select all that apply: I direct Millennium to file Form 990-T for Federal State

Filing for Tax Year:

Tax Identification Number:

Make Federal Payment - Amount \$

All payments are made electronically by Millennium to the Department of the Treasury.

Please include the state Make State Payment - Amount \$
 tax payment coupon.

State Government Agency Payee Name:

Address:

I am receiving a refund for Federal Amount \$

State Amount \$

Please continue to page two to complete this form.



C Estimated Payments without UBTI Filing

For Tax Year: One-Time Estimated Federal Payment Amount \$
 One-Time Estimated State Payment Amount \$
 One-Time Extension Payment Amount \$

Quarterly payments:

By checking this box, I direct Millennium to make the estimated payment amount below from my Account on a quarterly payment schedule for the year stated. The payments are deducted on the 1st of the following months - April, July, Oct and the last in December.

For Tax Year: Federal Payment Amount \$
 State Payment Amount \$

Please include the state tax payment coupon. ➔

D Tax Agent/Preparer Designation and Payment Direction

I hereby designate the following individual as my Tax Agent/Preparer.

Tax Agent/Preparer Name:

Invoice generated by the Tax Agent/Preparer must be submitted with this form. ➔

By checking this box, I authorize Millennium to share my Account information with my Tax Agent/Preparer as needed for my Form 990-T filing.
 By checking this box, I direct Millennium to pay the amount indicated on the enclosed invoice directly from my Account to my Tax Agent/Preparer for services related to the preparation of the Form 990-T. Payment will be made by check to the name and address referenced on the invoice. (This option is only applicable if a payment is to be made for Form 990-T preparation from an account with Millennium.)

E Account Owner's Acknowledgement and Signature

I, as Account Owner, authorize and direct Millennium to execute the UBTI related tax filings and/or payments on behalf of the above-named investment held in my Account and in doing so hereby make the following representations:

1. Millennium does not prepare tax returns or monitor investments for UBTI. I am fully responsible for the tax return preparation, and I certify that all information provided on my tax return is true and accurate to the best of my knowledge. It is my responsibility to obtain the Schedule K1 (Form 1065) from my Investment Sponsor. I am solely responsible for reviewing this important tax information with my attorney, tax advisor, or other investment consultant to determine whether the IRS Form 990-T is required to be filed and direct Millennium to submit tax payments from my account on such income. For questions or information regarding the Schedule K1 itself, I will contact the Investment Sponsor directly. Millennium has not provided me with any tax, legal or investment advice.
2. Upon receipt of this completed UBTI Filing and Payment Direction form from the Account Owner, Millennium will sign and file the Form 990-T with the IRS on behalf of my Account. I understand that I must allow sufficient time for Millennium to process the submission and that Millennium is not responsible for late filings caused by errors or delays.
3. My Account will be debited all processing fees associated with my Form 990-T filings and/or the payments directed herein. I am responsible for making sure sufficient funds in my Account are available. If funds are not available for the tax payment, the Account can be funded in three ways:
 - a) *Sale of an Asset* - I will complete and submit Millennium's Private Placement Sale Direction if it is necessary to sell an asset held in the Account in order to raise the funds. Proceeds from the sale are to be sent by wire directly to Millennium and deposited in the Account.
 - b) *Contribution* - I will complete and submit Millennium's Deposit Form along with a contribution.
 - c) *Transfer* - I will complete and submit Millennium's Transfer Authorization form to transfer funds in from another existing IRA.
4. I agree to indemnify and hold Millennium harmless from and against any and all loss, cost, liability, including taxes and penalties resulting from or arising out of: (i) the execution of the transaction directed herein; and/or (ii) holding the investment which is the subject of the investment action directed herein as an investment of my Account. I acknowledge that I have received, read and understand all related Millennium documents, including the Custodial Agreement and Disclosure Statements for my Account.

I certify that I have carefully read and agree to the direction, terms and requirements represented herein.

Account Owner's Signature: _____ Date: _____