This Information Sharing Agreement is entered into as of the _____ day of _____, 200__, by and between _____, ("Employer") and **Assemblies of God Ministers Benefit Association** ("Provider"), and sets forth the terms and conditions for sharing information necessary for compliance with final regulations ("Regulations") issued by the Internal Revenue Service ("IRS") regarding the tax-free exchange by employees of Employer after September 24, 2007, of all or some portion of an employee's tax-sheltered annuity contract or custodial account ("Contract"), issued or established pursuant to § 403(b) of the Internal Revenue Code of 1986, as amended ("Code") to a Contract with the

1. **Representations.**

   a.   The Employer represents that it is an employer eligible to offer Contracts under Code § 403(b).

   b.   The Employer has established and maintains a program for eligible employees intended to qualify as a tax-sheltered annuity plan under Code § 403(b) within the meaning of the Regulations ("Plan").

   c.   The Provider will comply with the terms and conditions of the Plan.

   d.   The Provider represents to the Employer that the receiving Contract will meet the requirements of Code § 403(b), including requirements for exchanges made after September 24, 2007.

2. **Agreements.** The Employer and the Provider mutually represent and agree each shall exchange information with the other that is necessary or advisable to comply with Code § 403(b) and the Regulations, including, but not limited to, the following information:

   a.   Information concerning the participant's employment and information that takes into account other Code § 403(b) contracts or qualified employer plans (such as whether a severance from employment has occurred for purposes of the distribution restrictions in Treasury Regulation § 1.403(b)-6 and whether the hardship withdrawal rules of Treasury Regulation § 1.403(b)-6(d)(2) are satisfied.)

   b.   Information necessary for the resulting contract, or any other contract to which contributions have been made by the Employer, to satisfy other tax requirements (such as whether a plan loan satisfies the conditions in Code § 72(p)(2) so that the loan is not a deemed distribution under Code § 72(p)(1)).

   c.   Information concerning the employee's or beneficiary's after-tax employee contributions in order for a Provider to determine the extent to which a distribution is includible in gross income.

   d.   Other information necessary to ensure compliance with Code § 403(b) and regulations thereunder.

3. **Confidentiality.** The Parties agree that each, or their authorized representatives, will maintain as confidential any information provided by the other pursuant to this Agreement, unless otherwise required by law.

4. **Indemnification.** The Employer agrees to indemnify the Provider, its parent, subsidiaries and affiliates, its officers, directors and employees against any loss, liability or expense, including reasonable attorney's fees, incurred by them arising out of any breach, act or omission or violation of law by Employer in connection with Provider's performance of this agreement.

5. **No Authority to Sign for Company**. The Employer has no authority to enter into contracts or agreements on behalf of the Provider. This Agreement does not create an employment relationship, a partnership or joint venture between the parties hereto.

6. **Accuracy of Information.** The Parties agree that each is obligated to provide only information available on its records and Provider does not guarantee the accuracy of any information that is based on certification by a participant or a previous provider.

7. **Assignment.** The Parties agree that the Employer may authorize (in writing) a third party to provide the information described above. This agrrement may not be assigned without the prior written consent of Provider.

8. **Successors and Assigns**. All of the provisions of this Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, if any, successors, and assigns.

9. **Term.** The dates stated in this Agreement, except for the execution date, shall be deemed to be extended to conform to any later available compliance dates that may be permitted by the IRS after the date this Agreement is signed.

11. **Headings.** Section headings are not to be considered a part of this Agreement and are not intended to be a full and accurate description of the contents hereof.

12. **Waiver**. Waiver by one party hereto of breach of any provision of this Agreement by the other shall not operate or be construed as a continuing waiver.

13. **Amendment or Termination.** No amendment, change or modification of this Agreement shall be valid unless in writing signed by the parties hereto. This agreement will remain in effect until terminated at any time by either of the parties upon thirty (30) days written notice, provided, however, that no amendment or termination of this Agreement shall terminate or limit the information sharing necessary to comply with Code § 403(b) and the Regulations with respect to any Contracts existing prior to the date of such amendment or termination or affect any liability incurred by the Provider prior to the date of such amendment or termination.

15. **Unenforceability of Provisions**. If any provision of this Agreement, or any portion thereof, is held to be invalid and unenforceable, then the remainder of this Agreement shall nevertheless remain in full force and effect.

16. **Governing Law.** This Agreement shall be governed under the laws of the State of Missouri.

IN WITNESS WHEREOF the undersigned have executed this Agreement as of the day and year first written above. The parties hereto agree that facsimile signatures shall be as effective as if originals.

"PROVIDER":   **"EMPLOYER":**

By: _____   By: _____

Name: _____   Name: _____

Title: _____   Title: _____

Please provide the following information for identification purposes:

_____
"Employer" Name

_____
"Employer" Address   Street,   City   State, Zip

_____(   )   -_____
"Employer" Phone Number

Please list all "approved" vendors offered by the "Employer"

                                                    (   )   -
_____
Vendor Name   Vendor Phone Number

                                                    (   )   -
_____
Vendor Name   Vendor Phone Number

                                                    (   )   -
_____
Vendor Name   Vendor Phone Number