



**SINGLE-MEMBER
LIMITED LIABILITY COMPANY
INVESTMENT DIRECTIVE & AGREEMENT**

M2 Trust Services, LLC
700 17th Street, Suite 1100
Denver, CO 80202
Phone: (888) 265-1225

ACCOUNT HOLDER INFORMATION

Account # _____ First Name _____ Last Name _____

INVESTMENT DIRECTIVE

I hereby direct the purchase of the following asset:

Name of LLC _____ Amount to be Contributed to LLC _____

MANAGER

Complete this section only if a third party will be the manager of the LLC (someone other than yourself).

Manager's Name _____
 Address _____
 City _____ State _____ Zip _____
 Phone _____ Email _____

OPERATING AGREEMENT PROVIDER

The Operating Agreement preparer must be an attorney or a facilitator company whose standard documents have been reviewed by legal counsel. Operating Agreements prepared by the IRA Participant, an accountant, or websites such as LegalZoom.com or Bizfilings.com are not acceptable.

Firm Name _____ Street Address _____
 Name of Preparer _____ City, State, Zip _____
 Phone _____ Fax or Email _____

FUNDING INSTRUCTION

Send Funds by Check **U.S. Postal Service** **FedEx**

Payee Name _____
 Address _____
 City _____
 State _____ Zip _____

Billing Account Number _____ Third Party Zip Code _____

Send Funds by Wire (Wire Fee Will Apply) **See Attached Wire Instructions**

Bank Name _____ Bank Phone Number _____
 Bank Address _____
 Routing # _____
 Account # _____

For Credit To (FCT) _____ For Final Credit To (FFCT) _____

Send Funds by ACH (ACH Fee Will Apply) **See Attached ACH Instructions**

Bank Name _____ Bank Phone Number _____
 Bank Address _____
 Routing # _____
 Account # _____

For Credit To (FCT) _____ For Final Credit To (FFCT) _____

ACKNOWLEDGMENT, AUTHORIZATION & ACCOUNT HOLDER SIGNATURE

I understand that I am directing M2 Trust to fund a Single-Member Limited Liability Company with funds from my IRA and naming my IRA as the sole member of the LLC. In consideration of M2 Trust’s processing and handling of this investment, I understand and agree to the following terms:

Self-Directed IRA. I understand that my IRA with M2 Trust is a self-directed IRA and that all investment decisions concerning the funds and other assets within the IRA are mine and mine alone, including all investments made within the LLC owned by my IRA. M2 Trust is a passive custodian and does not provide and has not provided me with any investment, tax or legal advice concerning this or any other investment.

Investment Review. I understand that M2 Trust is not responsible for reviewing this investment or any other investment I choose for my IRA other. I further understand and agree that M2 Trust will have no knowledge of the investments that take place in the LLC owned by my IRA and, therefore, cannot determine whether those investments are allowed Internal Revenue Code (“IRC”) § 4975 and is hereby absolved from doing so.

Regulations. I understand that the Internal Revenue Service (“IRS”) and the Department of Labor (“DOL”) establish and interpret the rules and regulations that govern investments in IRAs. I further understand that those rules and regulations and the interpretations of them may change from time to time and that what is permissible under those rules at the time of this investment may not be permissible in the future. I acknowledge that any future changes in IRS regulations or other laws and regulation may require further action by me to allow M2 Trust to continue to maintain the LLC within my account. I understand that these things are beyond the control of M2 Trust and agree to hold M2 Trust harmless should this investment later be determined to be impermissible.

Prohibited Transactions. I am familiar with prohibited transactions as set forth in IRC § 4975 and understand that it is my responsibility and my responsibility alone to ensure that no prohibited transactions take place in my IRA as well as in the LLC owned by my IRA. Further, I understand and agree that all investments in my IRA and the LLC owned by my IRA will conform to all applicable IRS and DOL rules and regulations and I am solely responsible and assume all responsibility for seeing that they do.

Insufficient Documents or Information. I acknowledge that M2 Trust may determine that the information I provide is not sufficient to complete its obligations to the IRS. After notifying me of such deficiencies and allowing me to correct them, M2 Trust, at its sole discretion, may determine the sufficiency of the information to comply with IRS regulations and if insufficient, elect to distribute the LLC to me.

LLC Jurisdiction. I understand and agree that the LLC owned by my IRA must be run according to the laws of the jurisdiction in which it is organized and I am responsible, as the managing member, for keeping accurate business and financial books and records and making any and all filings required by any governmental or quasi-governmental entity including all taxing authorities.

Fair Market Valuation. I understand and agree that I will provide M2 Trust with an accurate year-end valuation of the LLC owned by my IRA on or before January 15th of the following year. I further agree to provide an accurate valuation of the LLC owned by my IRA at the time of any taxable event including, but not limited to, a distribution or Roth Conversion.

UBIT and UDFI. I understand and agree that should my IRA or the LLC owned by my IRA incur any Unrelated Business Income Tax or Unrelated Debt Financed Income, I am responsible for filing the necessary forms with the IRS or other taxing authority on behalf of my IRA including but not limited to Form 990-T. I also understand and agree that any tax due as the result of UBIT or UDFI must be paid from funds within my IRA.

Contributions. I understand and agree that all contributions to my IRA must be made to M2 Trust and not to the LLC owned by my IRA. I also agree that the agreement will include language regarding additional capital contribution(s) and whether they are allowed or disallowed; if allowed, the attorney preparing my agreement should state in the agreement that: "Subsequent investments by the single member are permitted and do not create a prohibited transaction under IRC Section 4975".

Distributions. I understand and agree that any distribution of income from the LLC owned by my IRA must be returned to M2 Trust. Furthermore, if I elect to take distributions from my IRA I must complete and return M2 Trust’s Distribution Request form.

Hold Harmless. I agree to hold harmless, protect and indemnify M2 Trust, its officers, employees, directors and representatives (collectively, "representatives") from and against any and all claims, demands, liabilities, losses, damages, costs, attorney’s fees, payments, expenses and charges that M2 Trust may incur or sustain resulting directly or indirectly from my IRA, any asset held within my IRA including this LLC investment or from the inadequacy or inaccuracy of any information or documentation provided by me or caused to be provided by me.

Account Holder’s Signature

Date

X _____

GUIDE

INVESTMENTS IN SINGLE-MEMBER LLCs

Please read this entire document prior to completing the investment directive. A Single-Member LLC investment may be purchased at your direction or transferred from an existing IRA. Supporting documents and information must be provided to M2 Trust. Please make sure that all paperwork is correctly filled out as investment packages which are submitted with improperly executed documents or missing items will be considered incomplete and may experience processing delays and a reprocessing fee (refer to fee schedule).

Required Documents

1. Fully executed M2 Trust Single-Member Limited Liability Company Investment Directive & Agreement.
2. M2 Trust requires that the Operating Agreements for the Single-Member LLC be prepared by an attorney or a facilitator company whose standard documents have been reviewed by legal counsel. Operating Agreements prepared by you, an accountant, or websites, such as LegalZoom.com or BizFilings.com are not acceptable.
3. A file-stamped copy of the articles of organization showing the complete name of the limited liability company as it appears in the state of organization's records must be provided prior to the funding of the investment.
4. The limited liability company must apply for and obtain a Tax Identification Number from the IRS and provide a copy of the IRS confirmation letter to M2 Trust prior to funding the limited liability company.
5. The Operating Agreement must contain language to address IRA-related issues concerning prohibited transactions (IRC § 4975), the plan asset rules, the allowance of subsequent or additional capital contributions and unrelated business income tax (including language that ensures that the manager of the LLC will prepare and file all necessary tax forms with the appropriate federal, state and local taxing authorities).
6. The Operating Agreement must name the LLC manager and provide the manager's address, telephone number and email address.
7. The Operating Agreement must accurately designate the member as "M2 Trust, Custodian, FBO your name] IRA" and use M2 Trust's Tax ID 83-2254374.
8. The Operating Agreement must be signed by the member and the manager, if the manager is not the IRA Account Holder, as having read, understood and agreed to the provision contained within the Operating Agreement.
9. The Operating Agreement must provide a signature line for an authorized signer of M2 Trust to sign on behalf of the member.
10. A bank account in the name of the limited liability company must be established at a financial institution such as a bank, credit union or brokerage firm, and the funds invested by the IRA must be deposited into that bank account.

PROHIBITED TRANSACTIONS

IRC § 4975 prohibits interactions between your account and a disqualified person, i.e., certain individuals and entities related to you. See IRS Publication 590 and/or IRC § 4975 for more information.

Prohibited transactions generally include the following transactions:

- Lending money or engaging in some other extension of credit between your account and a disqualified person. For example, you cannot invest funds into an entity managed or controlled by a family member or lineal descendant.
- Furnishing goods, services or facilities between your account and a disqualified person.
- Transfer or use by or for the benefit of a disqualified person, the income or assets of your account.
- Dealing with income or assets of your account by a disqualified person acting in his/her own interest or for his/her own account.
- Receipt of any personal consideration by you or other disqualified person from any party in connection with a transaction involving the income or assets of your account.

A disqualified person generally includes the following:

- You, as the IRA Account Holder;
- A person providing services to your account;
- A family member, such as your spouse, children, or lineal descendants and their spouses;
- Any person providing services to the plan;
- Any entity (corporation, partnership, trust, or estate) in which you own (either direct or indirect) 50% or more; and
- An officer, director, 10% or more shareholder, or highly compensated employee of the 50% or more owned entity described above.

SUBMISSION OPTIONS

How to Submit Your Investment Directive - Account Holders can submit their investment directive by mail, fax or email; however, if the supporting documents or investment entity require original ink signature(s) please **mail** the investment directive with the supporting documents.

Mail
M2 Trust Services, LLC
700 17th Street, Suite 1100
Denver, CO 80202

Fax
Fax: (720) 420-8381

Email
Investments@M2Trustservices.com

DISCLOSURES

M2 Trust has not and will not complete any due diligence regarding investments and will not question or review the Account Holder's investment decision. Investment decisions within an account are made entirely by the Account Holder, who is responsible for the selection and management of all investments held in the account. M2 Trust is not a "fiduciary" as such term is defined in the Internal Revenue Code, ERISA or any other applicable local, state or federal laws. M2 Trust makes no representations or guarantees concerning investments and any such claims made by a financial representative or product provider are not supported by M2 Trust. M2 Trust does not sponsor or endorse any investment, nor does it evaluate investments as to their merit.

M2 Trust typically processes this paperwork within three (3) business days, unless expedited service is requested (at an additional cost). Expedited service requests do not guarantee same-day service. If expedited service is requested, all required documents must be submitted with the investment directive at the same time.

M2 Trust charges a transaction fee to process Single-Member LLC transactions and an asset holding fee each quarter (refer to fee schedule).

Certain investments may generate Unrelated Business Taxable Income ("UBTI"), refer to §§ 511 through 514 of the Internal Revenue Code for more information. M2 Trust does not monitor for UBTI and does not prepare Form 990-T. If such a tax is applicable, the Account Holder is responsible to have the proper 990-T tax form prepared and forwarded to M2 Trust along with Account Holder's authorization to pay the tax from the account.

Investments may be subject to review by M2 Trust prior to funding in order to determine administrative feasibility. M2 Trust reserves the right to: 1) charge a nonrefundable special services fee for such reviews; and 2) not process any investment which it determines contains administrative, management or safekeeping requirements beyond its capabilities or expertise.

The investment is NOT insured by the FDIC, and is NOT a deposit or other obligation of, or guaranteed by M2 Trust. Investments are subject to investment risk, including the possible loss of the principal amount invested.