

**EAGLE IRA DISTRIBUTION REQUEST FORM**

P. O. BOX 5354 ♦ Cincinnati OH 45201 ♦ (800) 421-4184 ♦ Fax (877) 430-6786 ♦ www.eagleasset.com

- Traditional    Roth    SEP    SIMPLE

Account Number \_\_\_\_\_

**I. Account Information**

Client/Participant Name	Date of Birth	Social Security Number	
Payee Name (If other than the account holder.)	Date of Birth	Social Security Number	
Client/Payee Street Address	City	State	Zip Code

**II. Reason for Distribution (check one)**

- 1. Premature Distribution (Under Age 59 ½ )
- 2. One of a series of substantially equal payments qualifying for penalty exemption (as defined in Internal Revenue Code (IRC) 72(t))
- 3. Disability (as defined in IRC 72(m)). (Attach Physician Certification)
- 4. Death (Attach Death Certificate and a completed IRA New Account Application)
  - Options always available (whether death occurs before or after required beginning date (RBD))
    - Treat As Own** – I elect to roll over or transfer the IRA plan balance into my own IRA. (Only available to sole spouse beneficiary.)
      - Establish a new account    OR     Use my existing Eagle IRA Account Number \_\_\_\_\_
    - Total Distribution** – I elect to receive the entire IRA balance in a single sum.
  - Options if death occurs before RBD
    - 5-Year Payments** – I elect to deplete the IRA balance by December 31 of the year containing the 5<sup>th</sup> anniversary of the IRA holder's death.
    - Life Expectancy Payments** – I elect to deplete the IRA by taking payments over my own life expectancy.
  - Option if death occurs on or after RBD
    - Continue Distributions** – I elect to continue to receive the required minimum distribution under the applicable distribution period.
- 5. Normal (Age 59 ½ and Older)
- 6. Timely Removal of Excess or Nondeductible Contribution, plus earnings, for year 20\_\_\_\_\_. This corrective action is being made before tax filing date plus extensions. I understand that earnings attributable to the excess amount must also be withdrawn.
 

**Excess contribution amount:** \$ \_\_\_\_\_ **Earnings:** \$ \_\_\_\_\_ **Total distribution amount:** \$ \_\_\_\_\_

*(Special rules apply to the correction of excess SEP and Simple contributions. Please contact Eagle Fund Services prior to submitting.)*
- 7. Refund of Principal Amount of Excess Contribution After Tax Filing Date, for year 20\_\_\_\_\_.
- 8. Transfer Due to Divorce or Separation (Attach Court Order, Transfer Instructions and Spousal Consent)
- 9. Revocation (Must be within 7 days of establishment)

**III. Withholding Notice and Election**

**FEDERAL WITHHOLDING**  
 JPMorgan Chase Bank, N.A. (Custodian), as custodian of this Eagle IRA, is required to withhold Federal income taxes from this distribution unless you elect not to have withholding apply by checking the appropriate box below. If no election is made, **the Custodian will be required to withhold tax at a flat 10% rate.** 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 may also be subject to tax penalties under the estimated tax payment rules if your payment of estimated tax and withholding, if any, are not adequate.

- I elect not to have Federal income tax withheld.
- Income tax is to be withheld at the flat rate of 10%.
- I elect to have Federal income tax withheld in the amount of \$ \_\_\_\_\_, (dollar amount only) which is more than the 10% flat rate.

**STATE WITHHOLDING**  
 If you are a resident of one of the following states, you are required to make a state withholding election: Arkansas, California, Delaware, Georgia, Iowa, Kansas, Maine, Massachusetts, ~~Michigan~~ Nebraska, North Carolina, Oklahoma, Oregon, or Vermont. Note: If your state is not listed, Eagle will not be able to withhold state taxes. Options for state withholding vary. See the attached chart to determine your state's eligibility.

- DO NOT Withhold state income tax from my distribution.
- Withhold the state-calculated income tax for my state.
- Withhold \$ \_\_\_\_\_ (whole dollars only) for state income tax.

**IV. Instructions for Distribution**

1. Distribution amount (also complete breakdown below) \$ \_\_\_\_\_ OR  Complete distribution of all funds

Fund Name	Share Class	% OR \$	Fund Name	Share Class	% OR \$

2. Payment Method  Check  Electronically through ACH (complete instructions on page 2)  
 Credit my existing Eagle Account Number \_\_\_\_\_

3. Should a CDSC apply, the liquidation will be such that you receive the requested amount, less the CDSC, unless indicated here.

4. Systematic Withdrawal Plan:  New  Change to Existing  
Date  1<sup>st</sup>  5<sup>th</sup>  10<sup>th</sup>  20<sup>th</sup>  
Frequency  Monthly  Quarterly  Semi-Annually  Annually

5. Automatic Cash Dividend (must be at least 59 1/2)

**V. Distribution Certificate/Signature**

The undersigned hereby authorizes and directs the Custodian to distribute funds from the Participant's account named above in accordance with these instructions. The undersigned hereby certifies that this distribution is being requested for the reason described above and acknowledges review of the withholding notice appearing above. The Custodian may rely on this certification without further investigation or inquiry and shall incur no liability for this distribution request or its processing. I further state that no tax advice has been given to me by the Custodian. All decisions regarding this withdrawal are my own. I expressly assume the responsibility for any adverse consequences which may arise from this withdrawal, and I agree that the Custodian shall in no way be held responsible.

Signature of Client / Beneficiary \_\_\_\_\_ Date \_\_\_\_\_

**VI. ACH Instructions (Optional)**

If you would like your distribution sent to your bank account electronically, please complete and sign the form below. If your bank account is registered differently than your Eagle account, a medallion signature guarantee is also required. Proceeds generally will settle on the second business day after the transaction is processed.

**Bank Account Information**

Bank Name \_\_\_\_\_ Bank Phone Number \_\_\_\_\_ City and State \_\_\_\_\_

ABA (Routing Number) \_\_\_\_\_ Account Number \_\_\_\_\_

Name(s) on Bank Account \_\_\_\_\_  Checking Account  Savings Account

**Tape a Voided Check Here. Do Not Staple.**  
**This is necessary to properly code your drafts. We're unable to accept a temporary check.**  
A deposit slip is acceptable for savings accounts only.

**Signatures**

I hereby authorize Eagle Family of Funds to initiate credit and debit entries to my (our) account at the Financial Institution indicated and for the Financial Institution to credit or debit the same to such an account through the Automated Clearing House (ACH) system, subject to the rules of the Financial Institution and the Fund. Eagle Family of Funds may correct any transaction error with a debit or credit to my Financial Institution account and/or the Fund account. This authorization, including any credit or debit entries initiated there under, is in full force and effect until I notify Eagle Family of Funds of its revocation by telephone or in writing and Eagle Family of Funds has had sufficient time to act on it.

Signature of Account Holder / Beneficiary \_\_\_\_\_ Date \_\_\_\_\_

## STATE WITHHOLDING REFERENCE CHART

Eagle supports withholding for state income tax reporting for only the states listed below.

The Chart below depicts the State income tax withholding provisions which apply to distributions issued from IRA accounts (including Traditional, SEP and SIMPLE IRA accounts). These State provisions generally also apply to distributions from Roth IRAs but only when the distribution being taken is a Non-Qualified Roth IRA distribution. The application of any minimum withholding rate or dollar amount will be based on the laws of your state of residency at the time the distribution request is submitted. Thus if you change your legal address because you moved your primary residence to another state, the rate, if any, applied to any distribution after your change of legal address will be based on the laws of the state to which you moved your residence. **If you do not make any state withholding election, no state income tax will be withheld unless it is required by the withholding laws of your legal state of residence.**

Please carefully review the chart below before making a selection in the State Withholding section of the Eagle IRA Distribution Request Form.

### STATES AND MINIMUM RATES STATE WITHHOLDING PROVISIONS:

<p><b>Category #1</b></p> <p><b>Iowa (IA): 5%</b> (If under age 55; if age 55 or older may elect a lesser percentage.)</p> <p><b>Kansas (KS), Maine (ME), Nebraska (NE) Oklahoma (OK): 5%</b></p> <p><b>Massachusetts (MA): 5.3%</b></p> <p><b>Vermont (VT): 2.7%</b></p>	<p><b>State income tax must be withheld when Federal income tax is being withheld.</b> If you elect not to have Federal income tax withheld, no State income tax will be withheld.</p>
<p><b>Category #2</b></p> <p><b>Delaware (DE): 5%</b> (If under age 60; if age 60 or older may elect a lesser percentage.)</p> <p><b>North Carolina (NC): 4%</b></p> <p><b>Oregon (OR): 8%</b></p>	<p><b>State income tax must be withheld when Federal income tax is being withheld UNLESS you elect not to have state income tax withheld.</b> This means that if Federal income tax is being withheld but you do not elect <b>not</b> to have State income tax withheld, State tax is required to be withheld.</p>
<p><b>Category #3</b></p> <p><b>Arkansas (AR): 3%</b></p> <p><b>California (CA): 1%</b> (May elect a lesser percentage.)</p> <p><b>Michigan (MI): 4.35%</b></p>	<p><b>State income tax must be withheld, regardless of your Federal withholding election, UNLESS you elect not to have it withheld.</b></p>
<p><b>Category #4</b></p> <p><b>Georgia (GA): 2%</b> on periodic payments; <i>no withholding on lump sum payments unless a specific amount is requested.</i></p>	<p><b>State income tax will be withheld only if you elect to have State tax withheld.</b></p>