

EAGLE IRA REQUIRED MINIMUM DISTRIBUTION (RMD) FORM

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

Traditional SEP SIMPLE

Account Number _____

Client Name _____

I. Withdrawal Instructions:

In order to satisfy my Required Minimum Distribution, please process the following distribution:

- Distribute this year's minimum required amount as a onetime distribution for the current tax year.
- Distribute the amount of \$ _____, which is larger than my required amount, as a onetime distribution for the current tax year.
- Distribute the year's minimum required amount each year. (Also complete a and b below)
- Scheduled Payments of \$ _____, the total of which are larger than my required amount. (Also complete a and b below)
 - a. Date 1st 5th 10th 20th
 - b. Frequency Monthly Quarterly Semi-Annually Annually

II. Fund Instructions: Liquidate distribution from the following Eagle Fund(s):

Fund Name	Class	Amount
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

III. Distribution Instructions:

- Transfer the shares to my Eagle Non-IRA account number _____, within the following funds (please indicate fund name(s), share class and amount into each): _____.
- Send the proceeds to my address of record.

Note: If the account that the shares are being transferred into is registered differently than your Eagle IRA, or your address of record has changed in the last 30 days, a medallion signature guarantee is also required.

IV. Withholding Notice and Election:

Federal Withholding:

JPMorgan Chase Bank, N.A. 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 Taxes 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.

- Withhold Federal Income Tax at the standard rate of 10%.
- Do not withhold Federal Income Tax.
- Withhold Federal Income Tax in the amount of \$ _____, which is more than the 10% 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, 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.

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 _____

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