

Beneficiary Relationship Form – For Inherited IRAs

The Setting Every Community Up for Retirement Enhancement Act (SECURE Act) of 2020, previously signed into law at the end of 2019, has added new beneficiary categories and changed how beneficiaries may distribute assets from deceased accounts. As a result of this new law, you must identify your beneficiary relationship with the original IRA/Roth IRA owner in order to open an Inherited IRA. If you require further guidance, please contact your tax advisor.

This form should be completed and accompanied by a new IRA Application (and Inherited IRA Distribution Form if applicable). A separate form will be required for each beneficiary.

All information must be supplied.

1. Original Account Owner Information

First Name MI Last Name

Social Security Number

Date of Birth (MM/DD/YYYY) Date of Death (MM/DD/YYYY)

First Eagle Account Number(s) (if applicable)

2. Beneficiary Information

First Name MI Last Name

Date of Birth (MM/DD/YYYY) Daytime Telephone Number

3. Beneficiary Relationship

(Please select only one beneficiary type. If you select a beneficiary type marked by an asterisk (*), you must also be sure to provide your distribution instructions by completing the Inherited IRA Distribution Form, available separately.)

Inheriting Directly from the Original Account Owner:

- First Generation Non-Designated Beneficiary* (1st Gen NDB)**
Select this option if the Inherited IRA is being transferred to an entity beneficiary such as an estate, charity or trust.

Inheriting from a Beneficiary (not the Original Account Owner):

- Succeeding Generation Beneficiary when First Generation was Eligible Designated Sole Spouse Beneficiary* (2nd or Greater Gen EDB – Sole Spouse)**
Select this option if you are a second generation or greater beneficiary when the first generation beneficiary was an Eligible Designated Sole Spouse. If you select this beneficiary option, you must additionally complete Method of Distribution section of the Inherited IRA Distribution Form.

Inheriting Directly from the Original Account Owner:

First Generation Eligible Designated Sole Spouse Beneficiary (1st Gen EDB – Sole Spouse)
Select this option if you are a sole spouse and you are not electing to treat this account as your own IRA. If you are treating the IRA as your own, please complete the "Method of Distribution" section of the Inherited IRA Distribution Form and indicate your transfer instructions as spouse beneficiary.

First Generation Eligible Designated Beneficiary – Other* (1st Gen DB)
Select this option if you are eligible for Life Expectancy payments (chronically ill beneficiary, disabled beneficiary, eligible designated beneficiary less than 10 years younger than original account owner).

First Generation Designated Beneficiary
Select this option if you are not eligible for Life Expectancy payments (sibling of deceased, grandchild of deceased, child over the age of 18).

Inheriting from a Beneficiary (not the Original Account Owner):

Succeeding Generation Beneficiary when First generation was Eligible Designated Minor of Deceased Owner* (2nd or Greater Gen EDB – Minor)
Select this option if you are a second generation or greater beneficiary when the first generation beneficiary was a minor son or daughter (under the age of 18) of the original account owner.

Succeeding Generation Beneficiary when First Generation was Eligible Designated Beneficiary – Other* (2nd or Greater Gen EDB – Other)
Select this option if you are a second generation or greater beneficiary when the first generation beneficiary was eligible for Life Expectancy payments and was not the sole spouse or minor direct decedent of the original account owner.

Succeeding Generation Beneficiary when First Generation was a Designated Beneficiary (2nd or Greater Gen DB)
Select this option if you are a second generation or greater beneficiary when the first generation beneficiary was a designated beneficiary who was not eligible for Life Expectancy payments.

Prior Owners of IRA/Roth IRA

Complete this section only if you selected one of the Succeeding Generation Beneficiary options above. Provide the names of all previous owners of this IRA/Roth IRA. If you complete this section, but selected a First Generation Beneficiary Option above, First Eagle will take no action on the information provided.

First Name	MI	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Date of Birth (MM/DD/YYYY)		Date of Death (MM/DD/YYYY)
<input type="text"/> /	<input type="text"/> /	<input type="text"/> /

First Name	MI	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Date of Birth (MM/DD/YYYY)		Date of Death (MM/DD/YYYY)
<input type="text"/> /	<input type="text"/> /	<input type="text"/> /

continued on the following page

4. Signature

Beneficiary's Signature

Parent/Guardian Signature (if Beneficiary is a Minor)

Date (MM/DD/YYYY)

If you have any questions or to ensure that all legal requirements are met, please call Shareholder Services at 800-334-2143.

5. Mail the completed form to:

Regular Mail:

First Eagle Funds
P.O. Box 219324
Kansas City, MO 64121-9324

Overnight Mail:

First Eagle Funds
801 Pennsylvania Avenue
Suite 219324
Kansas City, MO 64105-1307