
2023

Form 1099-DIV

Supplementary

Tax Information

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Tax Information

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Notice:

This supplementary information and accompanying Form 1099-DIV are intended to assist you in accumulating the data to prepare your income tax returns and are not to be construed as tax advice. We suggest that you consult your tax adviser to discuss the appropriate treatment of your transactions.

If you have any questions pertaining to the data contained on the enclosed Form 1099-DIV or your First Eagle account(s), please contact a First Eagle Service Associate at 800-334-2143, Monday through Friday, 9:00 a.m. to 6:00 p.m. Eastern Time or write to:

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

First Eagle
Investments

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Investments

Foreign Source Income and Foreign Withholding Taxes:

For the 2023 tax year, First Eagle Overseas Fund ("Overseas Fund") and First Eagle Gold Fund ("Gold Fund") were eligible and have elected to pass through income and foreign withholding taxes to shareholders. Your share of foreign withholding taxes incurred have been reported to you and the Internal Revenue Service (IRS) in Box 7 of your 2023 Form 1099-DIV. Box 7 reports foreign income taxes paid on interest and dividend income derived from Fund investments in foreign securities during 2023. Federal tax rules generally permit U.S. taxpayers to either deduct or take a credit against their U.S. tax liability for taxes paid to foreign governments.

The receipt of Qualified Dividend Income ("QDI") may result in special rules in determining a shareholder's foreign tax credit limitation computation as prescribed in Section 904 of the Internal Revenue Code. Federal tax rules no longer require this information to be provided to you on a country-by-country basis.

To calculate your total foreign source income, multiply the total ordinary income dividend reported in Box 1a on your 1099-DIV by 84.44% for the Overseas Fund and 68.80% for the Gold Fund.

Please direct any further questions regarding this matter to your tax adviser.

Supplementary Qualified Dividend Income Tax Information:

Total ordinary dividends received from your Fund during 2023 are reported in Box 1a of your 2023 Form 1099-DIV. Ordinary dividends that may be eligible to be taxed at reduced federal personal income tax rates are reported as qualified dividends in Box 1b of your 2023 Form 1099-DIV. Ordinary dividends that are not reported as qualified dividends may be subject to federal personal income tax at your marginal federal income tax rate.

Please note that if you acquired or disposed of your Fund shares during 2023, not all potential qualified dividends reported in Box 1b of your Form 1099-DIV will be taxable at the reduced federal personal income tax rates. In order for the amount of the potential qualified dividends reported by your Fund to be taxable at one of the lower federal personal income tax rates, you need to have held your Fund shares for more than 60 days out of a 121-day period that began more than 60 days before the Fund's ex-dividend date. Generally speaking, the ex-dividend date is the first date following the declaration of a dividend in which the buyer of an equity security will not receive the next dividend payment from that equity security. If you did not hold your Fund shares for the requisite period of time, such dividends would **not** be considered qualified dividends, and may be subject to tax at your marginal federal personal income tax rate. To determine your holding period, begin counting on the day after you acquired your Fund shares, and count the number of days held including (if applicable) the date the Fund shares were disposed.

Individuals should report the total amount of ordinary dividends received from your Fund and reported in Box 1a of your 2023 Form 1099-DIV on Line 3b of your 2023 Form 1040, or Line 5 of Schedule B of your 2023 Form 1040, as appropriate. Individuals also should report their eligible qualified dividends received from your Fund and included in Box 1b on your 2023 Form 1099-DIV on Line 3a of your 2023 Form 1040. For further details, please consult the IRS form instructions or your tax adviser.

Supplementary Capital Gain Distribution Tax Information:

Distributions paid from capital gains generated by your Fund during the fiscal year ended October 31, 2023 could be subject to federal personal income tax at various rates. As in previous years, short-term capital gains passed through to Fund shareholders are taxable as ordinary income and are included in Box 1a of your 2023 Form 1099-DIV. Long-term capital gain distributions paid by your Fund are reported in Box 2a of your 2023 Form 1099-DIV. Long-term collectibles gain distributions, if any, will be included in Box 2d.

Individuals should generally report the amount of capital gain distributions reported in Box 2a of your 2023 Form 1099-DIV in Column (h) of Line 13 of Part II of 2023 Form 1040, Schedule D. For further details, please consult the IRS form instructions or your tax adviser.

U.S. Treasury Obligations:

The percentage of Fund dividends declared and paid during 2023 (the amount reported in Box 1a of Form 1099-DIV) derived from interest on U.S. Treasury obligations for each Fund was as follows:

<i>First Eagle Global Fund</i>	0.27%
<i>First Eagle Overseas Fund</i>	0.36%
<i>First Eagle U.S. Value Fund</i>	5.73%
<i>First Eagle Gold Fund</i>	0.00%
<i>First Eagle Global Income Builder Fund</i>	12.98%
<i>First Eagle High Yield Municipal Fund</i>	
<i>formerly First Eagle High Income Fund</i>	0.00%
<i>First Eagle U.S. Smid Cap Opportunity Fund</i>	0.00%
<i>First Eagle Rising Dividend Fund</i>	0.00%
<i>First Eagle Small Cap Opportunity Fund</i>	0.00%
<i>First Eagle Global Real Assets Fund</i>	0.28%
<i>First Eagle Credit Opportunities Fund</i>	0.00%

Please note that at all times during 2023 less than 50% of the gross assets of each of the Funds was invested in U.S. Treasury obligations. The percentage of gross assets at December 31, 2023 invested in U.S. Treasury obligations for each fund was as follows:

<i>First Eagle Global Fund</i>	0.12%
<i>First Eagle Overseas Fund</i>	0.23%
<i>First Eagle U.S. Value Fund</i>	2.67%
<i>First Eagle Gold Fund</i>	0.00%
<i>First Eagle Global Income Builder Fund</i>	13.13%
<i>First Eagle High Yield Municipal Fund</i>	
<i>formerly First Eagle High Income Fund</i>	0.00%
<i>First Eagle U.S. Smid Cap Opportunity Fund</i>	0.00%
<i>First Eagle Rising Dividend Fund</i>	0.00%
<i>First Eagle Small Cap Opportunity Fund</i>	0.00%
<i>First Eagle Global Real Assets Fund</i>	0.00%
<i>First Eagle Credit Opportunities Fund</i>	0.00%

In some states, mutual fund dividends derived from U.S. Treasury obligations may be exempt from state and local income taxes. Additionally, in some states which impose an intangible tax or a personal property tax, the value of your assets attributable to U.S. Treasury obligations may be exempt from these taxes. Such laws vary between jurisdictions; therefore, please consult your tax adviser for further information.

Dividend Received Deduction:

A portion of the dividends that you received may be eligible for the dividends-received deduction available to corporate shareholders for calendar year 2023. The amounts that qualify for the corporate dividends-received deduction may differ from amounts reported to individuals as qualified dividends as a result of certain provisions of the Jobs and Growth Tax Relief Reconciliation Act of 2003.

To determine the amount of each dividend that may be eligible for the deduction, multiply the amount shown as ordinary dividends in 2023 by the corresponding percentage from the table as follows:

<i>First Eagle Global Fund</i>	44.33%
<i>First Eagle Overseas Fund</i>	1.89%
<i>First Eagle U.S. Value Fund</i>	92.06%
<i>First Eagle Gold Fund</i>	48.10%
<i>First Eagle Global Income Builder Fund</i>	22.67%
<i>First Eagle High Yield Municipal Fund</i>	
<i>formerly First Eagle High Income Fund</i>	0.00%
<i>First Eagle U.S. Smid Cap Opportunity Fund</i>	100.00%
<i>First Eagle Rising Dividend Fund</i>	100.00%
<i>First Eagle Small Cap Opportunity Fund</i>	95.92%
<i>First Eagle Global Real Assets Fund</i>	29.64%
<i>First Eagle Credit Opportunities Fund</i>	0.00%

Please note that dividends on your Fund shares that are held less than 46 days are not eligible for the deduction. For additional details, please consult the IRS for further instructions or your tax adviser. You may also visit the IRS website at www.irs.gov.