

Gift or Transfer of Shares Form

INSTRUCTIONS

Use this form to make a gift or transfer of shares to an individual or a non-profit organization or for re-registration (name change, divorce/separation, individual to trust, etc.) Do not use for an IRA.

1 REASON FOR TRANSFER

On October 3, 2008, the Emergency Economic Stabilization Act, HR1424, was signed into law, which included provisions from the Energy Improvement and Extension Act of 2008, requiring mutual funds to provide cost basis reporting to their customers.

To ensure accurate cost basis reporting, indicate the type of transfer requested and provide transfer details where applicable.¹

- ☐ Re-registration (name change, divorce/separation, individual to trust, etc.)
- ☐ Death (Inheritance)

Date of Death ____/____/____ (required)

Alternate Valuation Date ____/____/____²

or Alternate Value \$_____ (optional)

- ☐ Gift

Date of Gift ____/____/____

Fair Market Value Acceptance _____
(signature of new owner)

If the recipient's existing account or new account will use the Average Cost accounting method, they must sign above indicating acceptance of the shares valued at fair market value of the date of the gift, or settlement date if the shares should be transferred at a loss.

¹If a reason is not provided, this transfer will be defaulted a transfer due to gift.

²There is a special rule under the estate tax that allows the executor (the person in charge of the estate) to elect a different valuation date in certain cases. If the estate qualifies for this election, and the executor makes the election, the valuation date is six months after the date of death. The principal reason for making this election is to reduce the amount of estate tax that must be paid. But the election also has an effect on income tax, because it means you will now use the later date to determine your basis.

2 CURRENT ACCOUNT INFORMATION

FUND NAME _____

ACCOUNT NUMBER _____

NAME/ACCOUNT REGISTRATION _____

NAME/ACCOUNT REGISTRATION _____

3 TRANSFER INSTRUCTIONS

Transfer the amount indicated below (check one box only):

- ☐ Transfer percentage of account: _____%

(if total account, enter 100%)

- ☐ Transfer dollars: \$ _____

- ☐ Transfer shares: # _____

Transfer to (check one box only):

- ☐ Existing Account (Shares must be transferred within the same Fund.) Recipient is not required to complete any parts of this form.

Name of Individual or Non-Profit Organization

Existing Account Number

- ☐ New Account. Please have the new owner complete a New Account Application.

4 COST BASIS INFORMATION

The cost basis method that is currently on your account will be utilized to deplete the shares for this transactions unless you direct us otherwise.

Use the space below only if you are choosing an alternative method or identifying specific lots to be redeemed. We recommend that you consult a tax adviser before doing so.

Purchase Date ____/____/____ Number of Shares _____

Purchase Date ____/____/____ Number of Shares _____

Purchase Date ____/____/____ Number of Shares _____

Purchase Date ____/____/____ Number of Shares _____

If you have shares transferred that were purchased prior to January 1, 2012 (non-covered shares), we may be able to provide you an average cost for these shares upon depletion. This information will be provided to you on your 1099-B and you may choose to use the information for your taxes. (This information will be noted as non-covered for the IRS if provided on 1099-B.)

PLEASE COMPLETE SECTIONS ON THE REVERSE.

5 CURRENT ACCOUNT OWNER'S SIGNATURE AUTHENTICATION (EXACTLY AS REGISTERED)

All Current account owners must sign exactly as names appear on the current account registration.

I certify that I have received and read the prospectus(es) for the Fund(s) into which I am transferring my IRA. **Thank you for your prompt handling.** I hereby agree to indemnify and hold ICON Funds and its agents harmless for acting upon instructions, either oral or in writing, pursuant to this form.

Under the penalty of perjury, I certify that (1) the Social Security Number or Taxpayer Identification Number shown on this form is my correct Taxpayer Identification Number, and (2) I am a U.S. person (including a U.S. resident alien).

PRINT NAME

X

SIGNATURE*

DATE

PRINT NAME

X

SIGNATURE*

DATE

NOTE: A Medallion Guarantee may be executed by an "eligible" guarantor. Eligible guarantors include commercial banks, trust companies, savings associations, and credit unions as defined by the Federal Deposit Insurance Act. Registered Broker-Dealers are also eligible. The Guarantee must state the words "Medallion Guarantee" along with the name of the granting institution, applied by an ink stamp before execution by the eligible guarantor. Verify with the institution that it is an eligible guarantor prior to signing the form.

A NOTARIZATION BY A NOTARY PUBLIC IS NOT ACCEPTABLE.

PRINT NAME OF MEDALLION GUARANTOR

X

SIGNATURE & TITLE (OFFICER OF GUARANTOR INSTITUTION)

DATE

PRINT NAME OF MEDALLION GUARANTOR INSTITUTION

» AFFIX MEDALLION GUARANTEE STAMP:

6 MAILING INSTRUCTIONS

Please mail completed form to one of the following addresses:

Direct Mail:

ICON Funds
PO Box 55652
Boston MA 02205-8165

Overnight Express Mail:

ICON Funds
30 Dan Road
Canton MA 02021-2809

For additional information, please call ICON Funds at 1-800-764-0442.

This information does not constitute tax or legal advice. For tax-related or legal questions, please consult your accountant, tax professional, or attorney.