

POLEN FUNDS SPOUSE BENEFICIARY IRA INHERITANCE REQUEST FORM

ORIGINAL IRA OWNER'S INFORMATION

The following IRA owner has passed. I am requesting that you transfer ownership of the inherited proceeds to me as surviving spouse.

ORIGINAL IRA OWNER'S NAME: _____
FIRST NAME MIDDLE INITIAL LAST NAME

ORIGINAL IRA OWNER'S ACCOUNT NUMBER: _____ ROTH IRA *TRADITIONAL IRA / SEP IRA / SIMPLE IRA

*For Traditional, SEP and SIMPLE IRAs - If the IRA owner's death occurred on or after their required beginning date¹ for Required Minimum Distributions (RMD) and they had not distributed their RMD amount due for the year of death, the custodian will distribute the RMD to the beneficiary(ies) prior to establishing an inherited IRA unless you certify it was already satisfied from another IRA

As the designated beneficiary, trustee, executor, or personal representative I certify that the IRA owner's RMD, due in the year of death, has been satisfied.

¹ Required Beginning Date is April 1 of the year after the year the owner turned age 70 1/2 for owners born before July 1, 1949. Required Beginning Date is April 1 of the year the owner reaches age 73 for owners born on or after July 1, 1949.

DECEDENT'S BIRTH DATE: _____ DECEDENT'S DATE OF DEATH: _____

CHECK ALL THAT APPLY:

- DEATH CERTIFICATE IS: ATTACHED or WAS PROVIDED UNDER SEPARATE COVER
- IF APPLICABLE, A NOTARIZED AFFIDAVIT OF DOMICILE ("AOD"): IS ATTACHED or WAS PROVIDED UNDER SEPARATE COVER
- IF APPLICABLE, AN INHERITANCE TAX WAIVER: IS ATTACHED or WAS PROVIDED

SPOUSE/BENEFICIARY INFORMATION

I am entitled to the assets as the designated spouse beneficiary or if no beneficiary is on record I affirm I was married to the owner on the date of their death and under the terms of the beneficiary default provisions. **(Please print)**

FIRST NAME MIDDLE INITIAL LAST NAME

STREET CITY STATE ZIP
DATE OF BIRTH: _____ SOCIAL SECURITY NUMBER: _____

INHERITANCE ELECTION – PLEASE READ ALL OPTIONS CAREFULLY. (SELECT EITHER A, B OR C)

- A. I CHOOSE TO TREAT THE IRA AS MY OWN (Choose either option 1 or 2 below) – I understand future distributions from my IRA will be reported on IRS Form 1099-R as a distribution to me based on my age and may be subject to withholding based on previous withholding elections (if any) on file and that I may provide withholding elections in writing. I understand an IRA Distribution Request form may be required for certain distributions.
 - 1. Establish an IRA in my name with the attached **Polen Funds COMBINED IRA ACCOUNT APPLICATION AND ADOPTION AGREEMENT** transferring the inherited assets into the same investment fund(s). (Exchange privileges are available once the transfer is complete.)
 - 2. Transfer the inherited proceeds into my existing **Polen Funds** Traditional IRA or Roth IRA Account Number: _____ into the same investment fund(s). (Exchange privileges are available once the transfer is complete.)
- B. ESTABLISH AN INHERITED IRA ACCOUNT - for the purpose of maintaining the inherited proceeds for life expectancy, systematic, partial, or future year inheritance distributions. I understand that all distributions from the inherited IRA will be reported on IRS Form 1099-R as a death distribution (Code 4), under my name and Social Security Number.

Please attach the **Polen Funds INHERITED IRA FOR NON-SPOUSE, TRUST, ESTATE OR ENTITY APPLICATION AND ADOPTION AGREEMENT** completing the Inherited IRA DESIGNATED BENEFICIARY (A PERSON) and indicate SPOUSE BENEFICIARY ELECTING TO BE TREATED AS A BENEFICIARY. Your inherited proceeds will be transferred into the same investment fund(s). (Exchange privileges are available once the transfer is complete.)

Note: To establish required minimum life expectancy distributions, also complete the **Polen Funds INHERITED IRA DISTRIBUTION REQUEST FORM**.
- C. LIQUIDATE IN FULL (entire balance) as a reportable distribution. I understand that the distribution will be reported on IRS Form 1099-R as a death distribution (Code 4), under my name and Social Security Number. I understand the custodian will issue a check payable to me that will be mailed to the beneficiary street address provided previously unless I provide alternate delivery instructions below by completing option 1 or 2 below:
 - 1. TRANSFER FUNDS ELECTRONICALLY VIA ACH* - (voided check or savings deposit slip required) Checking SavingsNAME OF INSTITUTION: _____
BANK ROUTING NUMBER: _____ BANK ACCOUNT NUMBER: _____
BANK ACCOUNT REGISTRATION: _____
*THE BANK ACCOUNT REGISTRATION MUST INCLUDE YOUR NAME
BANK ACCOUNT ADDRESS: _____
PO BOX or STREET
CITY STATE ZIP

2. MAIL A CHECK TO AN ALTERNATE PAYEE AND / OR AN ALTERNATE ADDRESS

ALTERNATE PAYEE: _____

ALTERNATE ADDRESS: _____
PO BOX or STREET

CITY STATE ZIP

TAX WITHHOLDING

Federal Withholding: Federal income tax will be withheld at the rate of 10% from any distribution, subject to the IRS withholding rules, unless you elect or have previously elected out of withholding. Tax will be withheld on the gross amount of the payment even though you may be receiving amounts that are not subject to withholding because they are excluded from gross income. This withholding procedure may result in excess withholding on the payments. If you elect to have no federal taxes withheld from your distribution, or if you do not have enough federal income tax withheld from your distribution, you may be responsible for payment of estimated tax. You may incur penalties under the estimated tax rules if your withholding and estimated tax payments are not sufficient.

Please select one of the following:

- Do not withhold federal income tax. (This option is only available for accounts registered with an address in the United States.)
- Withhold 10% federal income tax
- Withhold _____% federal income tax (must be more than 10%)

State Withholding: Your state of residence will determine your state income tax withholding requirements, if any. Those states with mandatory withholding may require state income tax to be withheld from payments if federal income taxes are withheld or may mandate a fixed amount regardless of your federal tax election. Voluntary states let individuals determine whether they want state taxes withheld. Some states have no income tax on retirement payments. Please consult with a tax advisor or your state's tax authority for additional information on your state requirements.

- I elect **NOT TO** have state income tax withheld from my retirement account distributions (only for residents of states that do not require mandatory state tax withholding).
- I elect **TO** have the following dollar amount or percentage withheld from my retirement account distribution for state income taxes (for residents of states that allow voluntary state tax withholding). \$ _____ or _____%

SIGNATURE (Required)

I certify that on the date of the death of the owner of the IRA Account we were legally married, and I am authorized to make these elections and that all information provided is true and accurate. I further certify that the Custodian, the **Polen Funds**, or any agent of either of them has given no tax or legal advice to me, and that all decisions regarding the elections made on this form are my own. The Custodian is hereby authorized to act as instructed. The Custodian may conclusively rely on this certification and authorization without further investigation or inquiry. I expressly assume responsibility for any adverse consequences, which may arise from the election(s) and agree that the Custodian, **Polen Funds**, and their agents shall in no way be responsible, and shall be indemnified and held harmless, for any tax, legal or other consequences of the election(s) made on this form.

Substitute W-9 - Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number, and
2. I am not subject to backup withholding because:
 - a. I am exempt from backup withholding; or
 - b. I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends; or
 - c. The IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (as defined in the Form W-9 instructions found at www.irs.gov).
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Cross out item 2 above if the IRS has notified you that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

X Signature _____ Date _____

***MEDALLION GUARANTEE**

*MEDALLION STAMP

***MEDALLION STAMP IS REQUIRED TO TRANSFER OWNERSHIP**

Medallion Signature Guarantee Stamp and Signature (If required): An eligible guarantor is a domestic bank or trust company, securities broker/dealer, clearing agency or savings association that participates in a medallion program recognized by the Securities Transfer Agents Association. The three recognized medallion programs are the Securities Transfer Agents Medallion Program (known as STAMP), Stock Exchanges Medallion Program (SEMP), and the Medallion Signature Program (MSP). A notarization from a notary public is NOT an acceptable substitute for a signature guarantee.

Beneficiary capacity is maintained by the custodian as part of the original IRA owner's account records and the guarantor is not certifying the beneficiary status.

Mail to the following:

First Class Mail:

Overnight Mail:

Customer Service:

Polen Funds
P.O. Box 9827
Providence, RI 02940

Polen Funds
4400 Computer Drive
Westborough, MA 01581

1-888-678-6024

POLEN FUNDS NON-SPOUSE, TRUST, ESTATE OR ENTITY BENEFICIARY IRA INHERITANCE REQUEST FORM

ORIGINAL IRA OWNER'S INFORMATION

The following IRA owner has passed. I am requesting that you transfer ownership of the inherited proceeds.

ORIGINAL IRA OWNER'S NAME: _____
FIRST NAME MIDDLE INITIAL LAST NAME

ORIGINAL IRA OWNER'S ACCOUNT NUMBER: _____

ROTH IRA *TRADITIONAL IRA / SEP IRA / SIMPLE IRA

**For Traditional, SEP and SIMPLE IRAs - If the IRA owner's death occurred on or after their required beginning date¹ for Required Minimum Distributions (RMD) and they had not distributed their RMD amount due for the year of death, the custodian will distribute the RMD to the beneficiary(ies) prior to establishing an inherited IRA unless you certify it was already satisfied from another IRA*

As the designated beneficiary, trustee, executor, or personal representative I certify that the IRA owner's RMD, due in the year of death, has been satisfied. Year of Death _____

¹ Required Beginning Date is April 1 of the year after the year the owner turned age 70 ½ for owners born before July 1, 1949.
Required Beginning Date is April 1 of the year the owner reaches age 73 for owners born on or after July 1, 1949.

DECEDENT'S BIRTH DATE: _____ **DECEDENT'S DATE OF DEATH:** _____

CHECK ALL THAT APPLY:

- DEATH CERTIFICATE IS: ATTACHED or WAS PROVIDED UNDER SEPARATE COVER
- IF APPLICABLE, A NOTARIZED AFFIDAVIT OF DOMICILE ("AOD"): IS ATTACHED or WAS PROVIDED UNDER SEPARATE COVER
- IF APPLICABLE, AN INHERITANCE TAX WAIVER: IS ATTACHED or WAS PROVIDED UNDER SEPARATE COVER

BENEFICIARY INFORMATION – COMPLETE A OR B

This request is made in accordance to the IRA owner's beneficiary designation or under the terms of the beneficiary default provisions (spouse, or if no surviving spouse then the estate of the deceased owner).

IF YOU ARE A SPOUSE BENEFICIARY, PLEASE COMPLETE THE SPOUSE BENEFICIARY – IRA INHERITANCE REQUEST FORM.

In my capacity, I am requesting the portion of the decedent's IRA that the below listed beneficiary is entitled to be transferred into an inherited IRA or liquidated as instructed.

A. NON-SPOUSE BENEFICIARY - LIVING PERSON

FIRST NAME MIDDLE INITIAL LAST NAME

STREET ADDRESS OF THE BENEFICIARY (REQUIRED)

CITY STATE ZIP

BENEFICIARY SOCIAL SECURITY NUMBER: _____ BENEFICIARY DATE OF BIRTH²: _____

RESPONSIBLE INDIVIDUAL²: _____
FIRST NAME MIDDLE INITIAL LAST NAME

RESPONSIBLE INDIVIDUAL SOCIAL SECURITY NUMBER: _____ RESPONSIBLE INDIVIDUAL DATE OF BIRTH: _____

² This form must be signed by the parent or legal guardian of the beneficiary as responsible individual when the beneficiary is a minor under state law.

B. NON-SPOUSE BENEFICIARY - ENTITY - PLEASE SELECT 1, 2 or 3

1. ESTATE 2. TRUST 3. OTHER ENTITY

ENTITY'S TAX ID: _____ DO NOT LIST THE DECEDENT'S SOCIAL SECURITY NUMBER
PLEASE REFER TO IRS FORM SS-4 – APPLICATION FOR EMPLOYER IDENTIFICATION

NAME OF ENTITY BENEFICIARY - (ESTATE OF DECEASED OWNER / NAME AND DATE OF TRUST / OTHER - EXAMPLE - CHARITABLE ORGANIZATION OR FOUNDATION)

STREET ADDRESS OF THE BENEFICIARY (REQUIRED)

CITY _____ STATE _____ ZIP _____

PLEASE COMPLETE BELOW FOR THE INDIVIDUAL SIGNING THIS FORM ON BEHALF OF THE ENTITY LISTED ABOVE.
IF MORE THAN INDIVIDUAL IS REQUIRED TO SIGN PLEASE ATTACH A SEPARATE SHEET AND PROVIDE INFORMATION FOR EACH AUTHORIZED INDIVIDUAL.

AUTHORIZED INDIVIDUAL: _____
FIRST NAME _____ MIDDLE INITIAL _____ LAST NAME _____

AUTHORIZED INDIVIDUAL SOCIAL SECURITY NUMBER: _____ AUTHORIZED INDIVIDUAL DATE OF BIRTH: _____

AUTHORIZED INDIVIDUAL TITLE: _____

INHERITANCE ELECTION – PLEASE READ EACH OPTION CAREFULLY. (SELECT EITHER A OR B)

- A. **ESTABLISH AN INHERITED IRA ACCOUNT** with the attached application for the purposes of maintaining the inherited proceeds for life expectancy, systematic, partial, or future year inheritance distributions (reported on IRS Form 1099-R, under Code 4 - death distribution).

Please complete and attach a Polen Funds NON-SPOUSE, TRUST, ESTATE OR ENTITY INHERITED IRA ACCOUNT APPLICATION AND ADOPTION AGREEMENT. The inherited proceeds will be transferred into the same investment fund(s). *(Exchange privileges are available once the transfer is complete.)*

Note: To establish required minimum life expectancy distributions, also complete the **Polen Funds INHERITED IRA DISTRIBUTION REQUEST FORM.**

- B. **LIQUIDATE IN FULL (entire balance)** as a reportable distribution. I understand the distribution will be reported on IRS Form 1099-R as a death distribution (Code 4), under the name and tax id of the non-spouse beneficiary, estate, trust, or other entity. **Note:** You must also complete the Tax Withholding Election section. I authorize the custodian to mail a check¹ to the beneficiary street address unless instructions to mail a check to an alternate address or transfer funds electronically via ach into a bank account for the beneficiary are provided below.

MAIL CHECK TO ALTERNATE ADDRESS¹: _____
PO BOX or STREET

CITY _____ STATE _____ ZIP _____

¹ Please provide an alternate address for delivery of the check if you do not want a check mailed to the beneficiary street address. The check will be made payable directly to the beneficiary, the custodian will not issue a check payable to a third party, including, but not limited to, a check payable to the underlying beneficiary(ies) of a trust or estate.

TRANSFER FUNDS ELECTRONICALLY VIA ACH* - (voided check or savings deposit slip required) Checking Savings

BANK NAME: _____

BANK ROUTING NUMBER: _____ BANK ACCOUNT NUMBER: _____

BANK ACCOUNT REGISTRATION*: _____

***THE BANK ACCOUNT REGISTRATION MUST INCLUDE THE NON-SPOUSE, TRUST, ESTATE OR ENTITY BENEFICIARY**

BANK ACCOUNT ADDRESS²: _____

CITY _____ STATE _____ ZIP _____

²The address the bank has on record for the owner of the bank account.

TAX WITHHOLDING - (REQUIRED WHEN INHERITANCE ELECTION "LIQUIDATE IN FULL" IS SELECTED)

FEDERAL TAX WITHHOLDING: Federal income tax will be withheld at the rate of 10% from any distribution, subject to the IRS withholding rules, unless you elect or have previously elected out of withholding. Tax will be withheld on the gross amount of the payment even though you may be receiving amounts that are not subject to withholding because they are excluded from gross income. This withholding procedure may result in excess withholding on the payments. If you elect to have no federal taxes withheld from your distribution, or if you do not have enough federal income tax withheld from your distribution, you may be responsible for payment of estimated tax. You may incur penalties under the estimated tax rules if your withholding and estimated tax payments are not sufficient. Please select one of the following:

- Do not withhold Federal Income Tax (This option is only available for accounts registered with an address in the United States.)
- Withhold 10% Federal Income Tax
- Withhold _____% Federal Income Tax (must be greater than 10%)

STATE TAX WITHHOLDING: Your state of residence will determine your state income tax withholding requirements, if any. Those states with mandatory withholding may require state income tax to be withheld from payments if federal income taxes are withheld or may mandate a fixed amount regardless of your federal tax election. Voluntary states let individuals determine whether they want state taxes withheld. Some states have no income tax on retirement payments. Please consult with a tax advisor or your state's tax authority for additional information on your state requirements.

- I elect **NOT TO** have state income tax withheld from my retirement account distributions (only for residents of states that do not require mandatory state tax withholding).
- I elect **TO** have the following dollar amount or percentage withheld from my retirement account distribution for state income taxes (for residents of states that allow voluntary state tax withholding). \$ _____ or _____ %

SIGNATURE (Required)

I certify that I am authorized to make these elections and that all information provided is true and accurate. I further certify that the Custodian, the **Polen Funds**, or any agent of either of them has given no tax or legal advice to me, and that all decisions regarding the elections made on this form are my own. The Custodian is hereby authorized to act as instructed. The Custodian may conclusively rely on this certification and authorization without further investigation or inquiry. I expressly assume responsibility for any adverse consequences, which may arise from the election(s) and agree that the Custodian, **Polen Funds**, and their agents shall in no way be responsible, and shall be indemnified and held harmless, for any tax, legal or other consequences of the election(s) made on this form.

Substitute W-9 - Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number, and
2. I am not subject to backup withholding because:
 - a. I am exempt from backup withholding; or
 - b. I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends; or
 - c. The IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (as defined in the Form W-9 instructions found at www.irs.gov).
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Cross out item 2 above if the IRS has notified you that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

X Signature _____ Date: _____
(BENEFICIARY, RESPONSIBLE INDIVIDUAL, OR AUTHORIZED INDIVIDUAL FOR ENTITY - EXECUTOR, TRUSTEE, OFFICER ETC.)

***Medallion Guarantee**

*Medallion Stamp

***MEDALLION STAMP IS REQUIRED TO TRANSFER OWNERSHIP**
Medallion Signature Guarantee Stamp and Signature (If required): An eligible guarantor is a domestic bank or trust company, securities broker/dealer, clearing agency or savings association that participates in a medallion program recognized by the Securities Transfer Agents Association. The three recognized medallion programs are the Securities Transfer Agents Medallion Program (known as STAMP), Stock Exchanges Medallion Program (SEMP), and the Medallion Signature Program (MSP). A notarization from a notary public is NOT an acceptable substitute for a signature guarantee.

Beneficiary capacity is maintained by the custodian as part of the original IRA owner's account records and the guarantor is not certifying the beneficiary status.

- | | | | |
|-------------------------------|--------------------------|------------------------|--------------------------|
| Mail to the following: | First Class Mail: | Overnight Mail: | Customer Service: |
| | Polen Funds | Polen Funds | 1-888-678-6024 |
| | P.O. Box 9827 | 4400 Computer Drive | |
| | Providence, RI 02940 | Westborough, MA 01581 | |

POLEN FUNDS INHERITED IRA DISTRIBUTION REQUEST FORM

For non-reportable transfers, please complete and submit the appropriate receiving custodian's trustee-to-trustee transfer of assets form.

Please Print

1. IRA OWNER (Deceased) and BENEFICIARY INFORMATION

Original IRA Owner:

Name: _____

Social Security Number: _____

Date of Birth: _____

Date of Death: _____

Important: If the owner of a traditional, SEP or SIMPLE IRA died on or after the Required Beginning Date for RMD distributions (see Required Beginning Date on the last page of this document) and had not distributed their RMD amount due in the year of death, the amount must be distributed to the beneficiary(ies) prior to establishing an inherited IRA.

As the designated beneficiary, trustee, executor, or personal representative I certify that the IRA owner's RMD, due in the year of death, has been satisfied. Year of Death _____

Beneficiary, Trustee, Executor, Authorized Representative (or Responsible Individual, if beneficiary is a minor) Information:

Name: _____

Daytime Telephone: () _____

Social Security Number or EIN under which the Inherited IRA account is registered: _____

Type of Beneficiary (choose one):

Spouse – person married to the IRA owner as of their date of death

Non-spouse individual beneficiary of the original owner (if you are the beneficiary of an account already registered as an Inherited IRA choose Successor Beneficiary below)

Minor child of the original IRA owner

An entity such as an estate, charity, or trust (other than a qualified "look-through" trust),

A qualified "look-through" trust; the owner died in 2019 or prior. By choosing this election I affirm I have consulted a qualified tax and/or legal professional and this trust is eligible for life expectancy distributions based on the date of birth of the oldest beneficiary of the trust

_____/_____/_____
Month Day Year

A qualified "look-through" trust; the owner died on or after 1/1/2020. By choosing this election I affirm I have consulted a qualified tax and/or legal professional and affirm the trust meets all requirements for life expectancy distributions to be made based on the date of birth

_____/_____/_____
Month Day Year

Successor beneficiary or second-generation beneficiary (the original owner's beneficiary named you as the beneficiary of their Inherited IRA)

2. INHERITED IRA ACCOUNT INFORMATION

Please complete one option below:

I have an existing Inherited IRA – Enter your Account Number: _____

I am establishing a new Inherited IRA and an Application is attached for (select one) Inherited Traditional IRA or Inherited Roth IRA

Important: If the inherited IRA is (or was) transferred from another institution, please provide the prior year-end account value.

Prior year-end account value \$ _____

3. ELECTION FOR ONE-TIME DISTRIBUTION CHOOSE ONE

Important: Required distributions must generally commence by the end of the year following the year of death. Any amount distributed from an inherited IRA account cannot be redeposited back into the account. All distributions from inherited IRAs are reported as death distribution on IRS Form 1099-R under Code 4 in Box 7.

Liquidate Entire Account (skip to Section 6 Delivery Instructions)

One-Time Partial Distribution - Dollar Amount \$ _____ (or) Shares _____
(skip to section 5 Distribution allocation)

4. ELECTION FOR SYTEMATIC WITHDRAWAL

Important: Required distributions must commence by the end of the year following the year of death. Any amount distributed from an inherited IRA account cannot be redeposited back into the account. All distributions from inherited IRAs are reported as death distribution on IRS Form 1099-R under Code 4 in Box 7.

Specify your automatic withdrawal plan type below. Due to passage of the SECURE Act legislation, distribution rules for IRA beneficiaries have changed. You should consult a tax advisor prior to completing this form.

- If the original account owner passed away in 2019 or before, complete 4a, skip 4b, and complete 4c
- If the original account owner passed away in 2020 or after, skip 4a and complete 4b and 4c

4a. SYSTEMATIC DISTRIBUTIONS OPTIONS - OWNER PASSED ON OR PRIOR TO DECEMBER 31, 2019

Periodic Distribution of a Specific Dollar Amount \$ _____ If you choose this option rather than one of the options offered below, you may not meet the RMD requirements for your account. You are responsible for ensuring that RMD requirements are met.

OR

Periodic Distribution - Five-Year Rule – Available to designated beneficiaries, trust, charity, entity, or estate beneficiaries when the date of death is prior to the owner's Required Beginning Date for RMDs - This option is always available for Inherited Roth IRAs.

The amount of each payment will vary. The custodian will calculate the amount of each payment by dividing the balance of each fund on the business day prior to each distribution by the remaining number of payments. The number of payments will be based on start date and frequency you select in section 4c and an end date of the 5th year after the year of death provided in section 1. Please note that you are responsible for ensuring that the full balance is redeemed by 12/31 of the 5th year.

OR

CALCULATE LIFE EXPECTANCY DISTRIBUTIONS – SELECT ONE OPTION BELOW - Available to designated beneficiaries and qualified "look-through" trust beneficiaries regardless of the age of the owner at time of death and to non-qualified "look-through" trust, charity, entity, or estate beneficiaries when the date of death is on or after the owner's Required Beginning Date for RMDs.

Spouse or a Trust with the spouse as sole beneficiary of the trust which meets the provisions of a qualified "look-through" trust, as defined in IRS Publication 590-B *Distributions from Individual Retirement Arrangements (IRAs)*. Use spouse beneficiary's single life expectancy recalculated each year

Spouse or a Trust with the spouse as beneficiary of the trust which meets the provisions of a qualified "look-through" trust, as defined in IRS Publication 590-B *Distributions from Individual Retirement Arrangements (IRAs)*. Use spouse beneficiary's single life expectancy calculated in the year following the year of death reduced by one each year thereafter

Non-Spouse Beneficiary life expectancy calculated in the year following the year of death reduced by one for each year after.
Note: If the owner died on or after their Required Beginning Date for RMD and had a longer life expectancy based on their age at the time of their death, the owner's life expectancy will be used.

Qualified "look-through" trust as defined in IRS Publication 590-B *Distributions from Individual Retirement Arrangements (IRAs)* and the owner died in 2019 or prior. By choosing this election I affirm I have consulted a qualified tax and/or legal professional and this trust is eligible to use a life expectancy calculation and I am providing the date of birth of the oldest beneficiary of the trust

_____/_____/_____
Month Day Year

Note: If the owner died on or after their Required Beginning Date for RMD and had a longer life expectancy based on their age at the time of their death, the owner's life expectancy will be used.

Charity, estate, or a trust other than a qualified "look-through" trust, or other entity beneficiary. The owner's date of death was on or after their Required Beginning Date for RMDs, and payments are calculated based on the owner's age at the time of their death.

4b. SYSTEMATIC DISTRIBUTIONS OPTIONS - OWNER PASSED AWAY ON OR AFTER JANUARY 1, 2020

Periodic Distribution of a Specific Dollar Amount \$ _____ If you choose this option rather than one of the options offered below, you may not meet the RMD requirements for your account. You are responsible for ensuring that RMD requirements are met.

OR

Periodic Distribution - Five-Year Rule – Available to trust, charity, entity, or estate beneficiaries when the date of death is prior to the owner's Required Beginning Date for RMDs - This option is always available for Inherited Roth IRAs.

The amount of each payment will vary. The custodian will calculate the amount of each payment by dividing the balance of each fund on the business day prior to each distribution by the remaining number of payments. The number of payments will be based on start date and frequency you select in section 4c and an end date of the 5th year after the year of death provided in section 1. Please note that you are responsible for ensuring the full balance is redeemed by 12/31 of the 5th year.

OR

Periodic Distribution - Ten-Year Rule – Available to Designated Beneficiaries who are not Eligible Designated Beneficiaries without regard to whether the date of death is prior to or on/after the owner's Required Beginning Date for RMDs - This option is always available for all Inherited IRAs with a Designated Beneficiary who is not an Eligible Designated Beneficiary.

The amount of each payment will vary. The custodian will calculate the amount of each payment by dividing the balance of each fund on the business day prior to each distribution by the remaining number of payments. The number of payments will be based on start date and frequency you select in section 4c and an end date of the 10th year after the year of death provided in section 1. Please note that you are responsible for ensuring the full balance is redeemed by 12/31 of the 10th year.

OR (Continued on Next Page)

CALCULATE LIFE EXPECTANCY DISTRIBUTIONS – SELECT ONE OPTION BELOW Available to Eligible Designated Beneficiaries and qualified “look-through” trust beneficiaries, regardless of the age of the owner at time of death and to a non-qualified trust, charity, entity, or estate beneficiaries when the Date of Death of the Deceased original owner is on or after their Required Beginning Date for RMDs.

Spouse or a Trust with the spouse as sole beneficiary of the trust which meets the provisions of a qualified “look-through” trust, as defined in IRS Publication 590-B *Distributions from Individual Retirement Arrangements (IRAs)*. Use spouse beneficiary’s single life expectancy recalculated each year

Spouse or a Trust with the spouse as sole beneficiary of the trust which meets the provisions of a qualified “look-through” trust, as defined in IRS Publication 590-B *Distributions from Individual Retirement Arrangements (IRAs)*. Use spouse beneficiary’s single life expectancy calculated in the year following the year of death reduced by one each year thereafter

Eligible Non-Spouse Beneficiary life expectancy calculated in the year following the year of death reduced by one for each year after.

Note: If the eligible non-spouse beneficiary is a minor child of the beneficiary who will no longer be an eligible designated beneficiary once they reach majority age they are responsible for ensuring the account is closed by the end of the 10th year following the year they reach the age of majority. These calculated distributions will not close the account automatically.

Note: If the owner died on or after their Required Beginning Date for RMD and had a longer life expectancy based on their age at the time of their death, the owner’s life expectancy will be used.

A qualified “look-through” trust; the owner died on or after 1/1/20. By choosing this election I affirm I have consulted a qualified tax and/or legal professional and affirm the trust meets any and all requirements for life expectancy distributions to be made based on this date of birth _____/_____/_____

Note: If the owner died on or after their Required Beginning Date for RMD and had a longer life expectancy based on their age at the time of their death, the owner’s life expectancy will be used.

Non-qualified trust, charity, entity, or estate beneficiaries when the date of death is on or after the owner’s Required Beginning Date for RMDs, and payments are calculated based on the owner’s age at the time of their death.

4c. - SYSTEMATIC DISTRIBUTION CYCLE

Begin systematic distributions on¹: ____/____/____ Frequency (choose one)²: Monthly Quarterly Semi-Annually Annually

¹ If this form is received after the date selected it will be processed immediately upon receipt. Future payments will be established with the date listed.

² If a frequency is not selected, your payments will be distributed annually on the 20th of the next available month.

5. DISTRIBUTION ALLOCATION

Amounts distributed from an inherited IRA are not rollover eligible. Amounts mistakenly distributed cannot be redeposited back into the account.

Choose one: Distribute proportionately across all fund positions OR Distribute as indicated below:

Fund: _____ Percentage: _____%

Fund: _____ Percentage: _____%

Fund: _____ Percentage: _____%

IMPORTANT NOTE: If you choose this option and any fund position noted above is subsequently liquidated, or closed, you are responsible for contacting the custodian to reallocate your fund percentages. Failure to do so could result in delays in the distribution of your assets. The custodian assumes no responsibility for monitoring or adjusting your allocation election in future years. The total for all funds listed must equal 100%. If you require additional space to list funds, please attach a separate sheet with all funds and the percent to take from each fund.

6. PAYMENT METHOD INSTRUCTIONS

Based on your selected payment method, a Medallion Signature Guarantee Stamp may be required. Please refer to your prospectus or call us at the number listed on this form for specific requirements. If no payment method is selected a check payable to the registered inherited IRA owner, trust, estate, or entity will be mailed to the address of record. If you have elected a systematic withdrawal your payout method will remain in effect until we receive notice from you requesting a change. All checks may only be made payable to the registered inherited IRA owner, trust, estate, or entity.

Mail check payable to registered inherited IRA owner, trust, estate, or entity to the address of record currently on file.

Mail check payable to registered inherited IRA owner, trust, estate, or entity to an alternate address

Medallion Signature Guarantee is required when an alternate address is not already on record.

Attention: _____
 Street: _____ City: _____ State: _____ Zip: _____

*Transfer funds electronically via ACH (voided check or savings deposit slip required)

Medallion Signature Guarantee is required when bank information is not already on record

BANK NAME: _____
 BANK ROUTING NUMBER: _____ BANK ACCOUNT NUMBER: _____
 BANK ACCOUNT REGISTRATION*: _____
*THE BANK ACCOUNT REGISTRATION MUST INCLUDE THE NON-SPOUSE, TRUST, ESTATE OR ENTITTY BENEFICIARY
 BANK ACCOUNT ADDRESS¹: _____

CITY STATE ZIP

¹The address the bank has on record for the owner of the bank account.

FEDERAL TAX WITHHOLDING ELECTION (applies to all Inherited IRAs including Roth Inherited IRAs)

Federal income tax will be withheld at the rate of 10% from any distribution, subject to the IRS withholding rules, unless you elect or have previously elected out of withholding. Tax will be withheld on the gross amount of the payment even though you may be receiving amounts that are not subject to withholding because they are excluded from gross income. This withholding procedure may result in excess withholding on the payments. If you elect to have no federal taxes withheld from your distribution, or if you do not have enough federal income tax withheld from your distribution, you may be responsible for payment of estimated tax. You may incur penalties under the estimated tax rules if your withholding and estimated tax payments are not sufficient. If you are completing this form, your below election will remain in effect until such time as you make a different election in writing to the Custodian.

Please select one of the following:

- Do not withhold federal income tax. (This option is only available for accounts registered with an address in the United States.)
- Withhold 10% federal income tax
- Withhold _____% federal income tax (must be more than 10%)

STATE TAX WITHHOLDING ELECTION (applies to all Inherited IRAs including Roth Inherited IRAs)

Your state of residence will determine your state income tax withholding requirements, if any. Those states with mandatory withholding may require state income tax to be withheld from payments if federal income taxes are withheld or may mandate a fixed amount regardless of your federal tax election. Voluntary states let individuals determine whether they want state taxes withheld. Some states have no income tax on retirement payments. Please consult with a tax advisor or your state's tax authority for additional information on your state requirements.

- I elect **NOT TO** have state income tax withheld from my retirement account distributions (only for residents of states that do not require mandatory state tax withholding).
- I elect **TO** have the following dollar amount or percentage withheld from my retirement account distribution for state income taxes (for residents of states that allow voluntary state tax withholding). \$ _____ or _____ %

VII. AUTHORIZATION

I certify that I am the individual authorized to make these elections and that all information provided is true and accurate. I further certify that the Custodian, the sponsor, or any agent of either of them has given no tax or legal advice to me, and that all decisions regarding the elections made on this form are my own. The Custodian is hereby authorized and directed to distribute funds from the account in the manner requested. The Custodian may conclusively rely on this certification and authorization without further investigation or inquiry. I expressly assume responsibility for any adverse consequences which may arise from the election(s) and agree that the Custodian, sponsor, and their agents shall in no way be responsible, and shall be indemnified and held harmless, for any tax, legal or other consequences of the election(s) made on this form.

X

Authorized Signature (Beneficiary, Trustee, Executor, Responsible Individual, or Personal/Legal Representative) Date:

Please review the Polen Funds prospectus for Medallion Signature Guarantee stamp requirements.

Medallion Signature Guarantee Stamp and Signature: An eligible guarantor is a domestic bank or trust company, securities broker/dealer, clearing agency or savings association that participates in a medallion program recognized by the Securities Transfer Agents Association. The three recognized medallion programs are the Securities Transfer Agents Medallion Program (known as STAMP), Stock Exchanges Medallion Program (SEMP), and the Medallion Signature Program (MSP). A notarization from a notary public is NOT an acceptable substitute for a signature guarantee.

Medallion Signature Guarantee Stamp

Mail to the following:

First Class Mail:

Polen Funds
P.O. Box 9827
Providence, RI 02940

Overnight Mail:

Polen Funds
4400 Computer Drive
Westborough, MA 01581

Customer Service:

1-888-678-6024

Polen Funds INHERITED IRA DISTRIBUTION REQUEST FORM ADDITIONAL INFORMATION

Neither **Polen Funds** nor BNY Mellon IS Trust as custodian guarantees or affirms the appropriateness of the elections made on this form. Your options will depend on your personal circumstance. We do not represent that you will meet your RMD requirements; you should consult a qualified tax professional prior to completing this form.

- It is your responsibility to ensure your withdrawals comply with IRS rules and deadlines.
- This form may not present all available options for calculating your RMD under allowable IRS methods. The options for distribution may be based on several factors, including, but not limited to, the owner’s date of death (before or after 1/1/2020), the age of the decedent on the date of death (before or on/after RBD), the age of the beneficiary, and possibly if the beneficiary is related to the deceased. You should consult a qualified tax professional prior to completing this form.
- Inherited IRA assets must be moved into a separate IRA account for the beneficiary by 9/31 of the year after the year in which the owner’s death occurred for their required minimum distribution (“RMD”) to be calculated using their date of birth (where that option is applicable).
 - Where the original IRA owner’s death occurred on or after 1/1/2020, certain designated beneficiaries, some trusts, a charity, an estate, and other entity beneficiaries will be required to distribute the entire IRA balance no later than the end of a specific period of time, either 10 years (for a designated beneficiary that is an individual who is not an Eligible Designated Beneficiary) or 5 years (for an estate, charity, or other entity, including a trust that is not a qualified “look-through” trust).
- RMDs for inherited accounts are generally required under IRS regulations to begin by 12/31 of the year after the year of death of the original account owner. Exceptions to this beginning date apply to spouses of the original owner, who may delay beginning to take RMDs until the year in which the original owner would have reached their first RMD year.
- If the original non-Roth IRA owner passed away on or after his or her required beginning date for taking RMDs, OR you are a Successor beneficiary on either an IRA or a Roth IRA, you may be responsible for taking any remaining RMD for the year-of-death to comply with RMD requirements. This requirement is separate from your requirement to take distributions as a beneficiary if you establish an Inherited IRA.
- RMD calculations are done by BNYM IS Trust as custodian based on the balance in the specified **Polen Funds** Inherited IRA or Inherited Roth IRA only.
 - If you have other Inherited IRAs or Inherited Roth IRAs with **Polen Funds**, submit a separate form to request RMD calculations for each account.
 - If you have other Inherited IRAs or Inherited Roth IRAs with other institutions, the RMD amount BNYM IS Trust calculates will not include the balance in those separate accounts, you should contact the other institution or consult with a qualified tax professional to determine the required distribution amount.
- Excess distributions cannot be returned to the Inherited IRA account. Please be sure to complete this form carefully to prevent an excess distribution.
- Required Beginning Date (RBD): April 1st of the year after the owner reaches RMD Age. The SECURE Act signed into law on December 20, 2019 increased the age at which IRA owners become subject to Required Minimum Distributions (RMD) from age 70 ½ to age 72 for owner’s born on or after July 1, 1949.

Owner’s Date of Birth	RMD age	Required Beginning Date
On or prior to June 30, 1949	70 ½	April 1 st following the year the owner reached age 70 ½
On or after July 1, 1949	72	April 1 st of year the owner reaches age 73

POLEN FUNDS INHERITED IRA TRANSFER OF ASSETS FORM / DIRECT ROLLOVER FORM

Use this form to request an inherited IRA trustee-to-trustee transfer of assets or a direct rollover from an existing retirement plan account you hold as the beneficiary of a deceased participant to your Inherited IRA at Polen Funds. Based on your instructions, BNY Mellon Investment Servicing Trust Company will initiate the transfer or rollover for you. Incomplete information will result in delays in processing your request. If you need assistance completing this form, please contact Shareholder Services at 1-888-678-6024

A trustee-to-trustee transfer is a non-reportable transaction which occurs between like accounts – Inherited Traditional IRA to Inherited Traditional IRA, or Inherited Roth IRA to Inherited Roth IRA. Only assets Inherited by the same beneficiary from the same deceased owner may be put in the account. Note Inherited SEP IRAs (and Inherited SIMPLE IRAs, after the required two-year holding period) can be transferred into a traditional Inherited IRA. Any assets in an Inherited IRA can only be moved via a trustee-to-trustee transfer.

Do not use this form if you are a spouse beneficiary who wishes to move their inherited assets into an IRA in your own name.

DIRECT ROLLOVER NOTICE

If this is a direct rollover of assets from a qualified plan, 403(b), or 457 plan, of which you are the beneficiary of a deceased participant, you affirm by signing page 2 of this form, that the assets are eligible for a direct rollover to an inherited IRA and that this is an irrevocable election. The assets will no longer be eligible for special tax treatment which may be accorded to distributions from a qualified plan, 403(b), or 457 plan.

You should contact the current plan administrator or custodian prior to completing this form to ensure that you have received and completed any in-house forms that they may require. Direct rollovers from a qualified plan to an IRA can only be in the form of cash (Transfer-In-Kind is not an option).

INHERITED IRA OWNER INFORMATION

Name: _____ Daytime Telephone: () _____

Address: _____

City: _____ State: _____ Zip Code: _____

Social Security Number: _____

ORIGINAL IRA OWNER'S INFORMATION

Original IRA owner's full name: _____

Original IRA owner's Date of Birth: _____ Original IRA owner's Date of Death: _____

If you are a successor / subsequent beneficiary, (i.e., a beneficiary of an Inherited IRA established by a now deceased beneficiary of the deceased original owner) please also provide the Deceased Beneficiary's details.

Original IRA Beneficiary's full name: _____

Original IRA Beneficiary's Date of Birth: _____ Original IRA Beneficiary's Date of Death: _____

INVESTMENT INSTRUCTIONS

Complete items A, B, C and D.

A. I am opening a new Inherited IRA and have attached the required inherited Polen Funds IRA application.

Deposit the proceeds into my existing Inherited IRA. Account Number: _____

B. Type of account transferring into: Traditional Inherited IRA (including SEP, or SIMPLE¹ Inherited IRA) Roth Inherited IRA

¹If the required two-year holding period has been met

C. Invest as follows:

Fund Name: _____ Dollar Amount \$ _____ or Percentage _____ %

Fund Name: _____ Dollar Amount \$ _____ or Percentage _____ %

Fund Name: _____ Dollar Amount \$ _____ or Percentage _____ %

Must equal 100%

D. Type of Request:

IRA Transfer of Assets (TOA)

Direct Rollover* of Inherited Qualified Plan assets to an Inherited IRA Direct Rollover* of inherited 403(b) or 457 assets to an Inherited IRA

* Please contact your current plan administrator for distribution/rollover requirements, your plan may require in-house forms or other action.

For all types of accounts, please attach a copy of your most recent account statement from your current custodian if possible.

CURRENT CUSTODIAN AND ACCOUNT INFORMATION

Name of current custodian: _____

Address: _____

City: _____

State: _____

Zip code: _____

Contact name: _____

Telephone number: () _____

Note: You may wish to contact the current custodian to confirm if a Medallion Signature Guarantee is required to process your transfer request. Please see the Participant Authorization section for an explanation of the Medallion Signature Guarantee.

CURRENT CUSTODIAN AND ACCOUNT INFORMATION

Type of account you are transferring from (check one):

- Inherited Traditional IRA Inherited Roth IRA SEP Inherited IRA SIMPLE Inherited IRA
 Qualified Plan Qualified Plan Designated Roth 403(b) or 457 403(b) or 457 Designated Roth

Account number: _____

Check one: Liquidate or Transfer In-Kind (only applies to Polen Funds assets held in an IRA)Check one: Full account value or Partial amount - **specific amount from the investments listed below (attach additional pages if needed)**

Fund Name/TICKER/CUSIP : _____ Partial Dollar Amount \$ _____ or # of Shares _____

Fund Name/TICKER/CUSIP : _____ Partial Dollar Amount \$ _____ or # of Shares _____

Fund Name/TICKER/CUSIP : _____ Partial Dollar Amount \$ _____ or # of Shares _____

Fund Name/TICKER/CUSIP : _____ Partial Dollar Amount \$ _____ or # of Shares _____

For Certificates of Deposit: Immediately* At Maturity Date _____

***Note:** If you wish to have certificates of deposit transferred immediately and they have not matured, you may incur a redemption penalty. We cannot accept requests to transfer assets from certificates of deposit more than 60 days before their maturity.

If the inherited IRA has established required minimum distribution ("RMD") payments, please provide the prior year account value.

Prior year end account value \$ _____

PARTICIPANT AUTHORIZATION

I authorize the transfer of assets or direct rollover as noted above to my Polen Funds IRA and authorize my current custodian, Polen Funds and BNY Mellon Investment Servicing Trust Company to process this request on my behalf. I understand it is my responsibility to insure the prompt transfer of assets or direct rollover by the current custodian. I have read and understand all information on this form and hereby provide the applicable authorization.

Participant's Signature: _____

Date: _____

Medallion Signature Guarantee ("MSG") Stamp and Signature (If required by your current custodian or transfer agent): An eligible guarantor is a domestic bank or trust company, securities broker/dealer, clearing agency or savings association that participates in a medallion program recognized by the Securities Transfer Agents Association. The three recognized medallion programs are the Securities Transfer Agents Medallion Program (known as STAMP), Stock Exchanges Medallion Program (SEMP), and the Medallion Signature Program (MSP). A notarization from a notary public is NOT an acceptable substitute for a signature guarantee.

Medallion Signature Guarantee Stamp
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Mail to the following:

First Class Mail:

Polen Funds
P.O. Box 9827
Providence, RI 02940

Overnight Mail:

Polen Funds
4400 Computer Drive
Westborough, MA 01581

Customer Service:

1-888-678-6027

AFFIDAVIT OF DOMICILE

The following is an affidavit of decedent's legal residence at time of death to be filed by the beneficiary, surviving spouse, executor, administrator, personal representative, or legal representative for the estate. You may also be required to provide an Inheritance Tax Waiver. Check with the decedent's state of legal residency at the time of death for requirements.

POLEN FUNDS INCORPORATED IN THE STATE OF MARYLAND
ACCOUNT NUMBER) _____
DECEDENT'S SOCIAL SECURITY NUMBER) _____
STATE OF) _____
COUNTY OF) _____

I, _____ being duly sworn, depose and state as follows:
Affiant (Your Name)

I reside at _____,
(Street address)

City of _____, County of _____

State of _____, and am the

(Please check one): beneficiary surviving spouse executor administrator personal representative legal representative

of (deceased) _____ who died on day of _____, _____, 20____.
(Name of decedent) (day) (month) (year)

At the time of death, the decedent's legal residence (domicile) was in the

City of _____, County of _____

and State of _____; and had been the same for the last _____ preceding years.

If the decedent resided in another state within three years prior to their death, provide the previous residence and domicile below.

City of _____, County of _____

and State of _____.

This Affidavit is for the purpose of securing the transfer or delivery of the above-referenced account owned by the decedent at the time of his or her death to the person(s) legally entitled thereto under the laws of state(s) of the decedent's domicile(s).

Signature Date

(Affix Notary Seal)

Notary Public

Subscribed and sworn to before me this day
_____, _____ of, 20____.
(day) (month) (year)

Signature of Notary Public

My commission expires
_____, _____ of, 20____.
(day) (month) (year)

BNY Mellon Investment Servicing Trust Company - Disclaimer and Affidavit for Designated Beneficiary

DECEASED ACCOUNT OWNER INFORMATION

NAME: _____

STREET ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

SOCIAL SECURITY NUMBER: _____ DATE OF BIRTH: _____ DATE OF DEATH: _____

ACCOUNT INFORMATION

ACCOUNT NUMBER: _____ TRADITIONAL/ROLLOVER IRA ROTH IRA SEP IRA SIMPLE IRA

YOUR INFORMATION

NAME: _____

STREET ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

SOCIAL SECURITY NUMBER: _____

CELL PHONE NUMBER: _____ ALTERNATE PHONE NUMBER: _____

DEATH CERTIFICATE (REQUIRED): ENCLOSED ALREADY PROVIDED (CORRESPONDENCE REF#, IF APPLICABLE _____)

I believe I am a/the designated beneficiary of the above referenced account. As such, I hereby irrevocably and unequivocally disclaim, renounce, and refuse to accept and waive all rights to the following amounts in the account. (Select one)

All assets due to me or

A portion of the assets due to me. I disclaim _____ shares (or) _____ % of shares due to me (cannot be stated as a dollar value).

I understand that, as a consequence of the foregoing disclaimer statement, the proceeds of this account will be distributed in accordance with the Custodial Account Agreement and any alternate beneficiary designation of record made by the accountholder, or otherwise in accordance with applicable law, as if I had predeceased the accountholder.

I hereby certify that this disclaimer is unconditionally valid and effective under all laws based on jurisdiction of domicile applicable to the accountholder and all such laws, if any, applicable to me. I further specifically certify that this disclaimer satisfies, and I have satisfied, all other requirements of federal, state and local law, regulation, court order, and legal process applicable to this disclaimer or to disclaimers of interests in property generally including without limitation, to the extent applicable, Section 2518 of the Internal Revenue Code, qualification, competency, timeliness, content, and notice requirements.

Intending to be legally bound and in consideration of the foregoing request, I hereby agree, for myself, my successors, legal representatives, heirs, and assigns, to at all times indemnify and save harmless the above-named Mutual Fund(s), BNY Mellon Investment Servicing Trust Company, BNY Mellon Investment Servicing (US) Inc., and their successors, legal representatives, and assigns, and the affiliates, officers, directors, employees, and agents of any of them (collectively, the "Indemnified Parties"), from and against any and all claims, liabilities, damages, actions, charges, and expenses, including but not limited to attorney's fees and disbursements, sustained or incurred by any of the Indemnified Parties which result from or arise in connection with the reliance by an Indemnified Party on this document or an Indemnified Party acting in accordance with the contents of this document, including without limitation the distribution of the proceeds of the Account to a person or persons other than the undersigned. I hereby further certify and agree that I understand that none of the Indemnified Parties have offered me legal or tax advice with respect to this document and that this document may not be relied upon by me or the beneficiaries of the Account as tax or legal advice with respect to (1) ownership of the account or its proceeds and (2) any federal or state income, estate, gift, inheritance or excise tax or penalties thereon in any form whatsoever.

By: _____
(Signature of Designated Beneficiary or Authorized Representative)

Medallion Signature Guarantee Stamp

Medallion Signature Guarantee Stamp and Signature: An eligible guarantor is a domestic bank or trust company, securities broker/dealer, clearing agency or savings association that participates in a medallion program recognized by the Securities Transfer Agents Association. The three recognized medallion programs are the Securities Transfer Agents Medallion Program (known as STAMP), Stock Exchanges Medallion Program (SEMP), and the Medallion Signature Program (MSP). A notarization from a notary public is NOT an acceptable substitute for a signature guarantee.

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