

ESA DISTRIBUTION & WITHHOLDING ELECTION FORM

1. PARTICIPANT INFORMATION

Participant's Name: _____
First MI. Last

Fund Family _____ Account Number: _____

Mailing Address: _____
Street City State Postal Code

Date of Birth: ____ / ____ / ____ Social Security Number: ____ / ____ / ____
Month Day Year

Daytime Telephone Number: (____) _____

2. TYPE/AMOUNT OF DISTRIBUTION

- Total Distribution Per Model
 Partial Distribution Proportionately Across All Funds
- Fund Name: _____ Specify Dollar Amount: \$ _____
Fund Name: _____ Specify Dollar Amount: \$ _____
Fund Name: _____ Specify Dollar Amount: \$ _____
Fund Name: _____ Specify Dollar Amount: \$ _____

Systematic Distribution (complete the information below)

Frequency of Systematic Distributions: (select one option below)

Monthly Quarterly Annually

Start Date: Month _____ Day _____ (if no day is chosen, distributions will be made on the 25th day of the month or the following business day if the 25th falls on a weekend or holiday). We must receive this form at least 1 week prior to the day when distributions are to begin. If you already have instructions on file, this will replace your existing instructions.

Method of Systematic Distribution: (select one option below)

- I have calculated the amount of my required distribution from all of my traditional IRA's and request a distribution of \$ _____ or _____% of my balance per year.
- I wish to take systematic distributions based on my age, account balance, and the applicable life expectancy divisor based upon my life expectancy from the IRS Uniform Lifetime Table.
- I wish to take systematic distributions based on my age, account balance, and the applicable life expectancy divisor based upon the joint life expectancy for me and my spouse beneficiary who is more than 10 years younger than I am. (Please complete the spousal beneficiary on following page).
- I am taking the required minimum distribution from another IRA. Please do not distribute this IRA.

7. CERTIFICATION AND SIGNATURE: (please read and sign below)

I hereby authorize and direct the withdrawal and withholding specified herein. I acknowledge that the information provided on this form is true and correct. I hereby certify that this distribution is being requested for the reason described above and acknowledge that neither the Custodian, the Funds and/or their agents and service providers, including **Paralel Technologies, LLC** can provide me with legal or tax advice. I agree to consult with my own tax professional when I need tax advice. I accept full responsibility for withdrawing the minimum amount required from my IRA and acknowledge it is my responsibility to properly calculate, report, and pay all taxes due with respect to the distribution specified above. I agree to indemnify the Custodian, the Funds, and/or **Paralel Technologies, LLC** from any and all claims I may have or hereafter claim to have with respect to the distributions, or in the event I fail to meet the minimum distribution requirements.

Signature: _____

Date: _____

Medallion Signature Guarantee (if required)

*A Medallion Signature Guarantee can be obtained from a bank, broker-dealer, credit union, national securities exchange, savings association or other financial intermediaries that are members of an Approved Medallion Guarantee Program. The stamp must also contain the letter prefix (A, B, C, D, E, F, X, Y or Z) that identifies the grantor's maximum surety amount, and that bond must cover the amount of the requested transaction. **Please note that a Notary Public stamp is not acceptable.***

Please return this form to:

ICON Funds
c/o Paralel Technologies, LLC
P.O. Box 2170
Denver, CO 80201
Telephone: (800) 764-0442
Fax: (720) 798-5535

Or via overnight to:

ICON Funds
c/o Paralel Technologies, LLC
1700 Broadway, Suite 2100
Denver, CO 80290

Paralel Tehnologies, LLC serves as transfer agent for the Fund identified above.

Important Note: IRS Life Expectancy Tables apply to all required distributions. These tables are available from the IRS in Publication 590, available from the IRS website at www.irs.gov, or by calling their forms and publications number (800) 829-3676. Please consult your attorney, accountant, or other tax advisor for additional information. Please note that you are required to take a minimum distribution from your IRA by April 1 of the year following the year you attain age 70 ½ and the end of that year and of each year thereafter based on your single or joint life expectancy, as elected, determined by the appropriate IRS life expectancy tables. Remember that there are penalties for not paying enough tax during the year, either through with-holding or estimated tax payments. New retirees, especially, should see IRS Publication 505 and review the tax requirements and penalties in detail. A 50% penalty applies for failure to take your required minimum distribution on time. Please review your IRA Disclosure Statement for complete details and rules pertaining to your IRA account.