

# Information Guide for Deceased Shareholders

## Please use the following instructions as guidelines for registration changes on Amundi US Non-Retirement accounts.

Your circumstances may vary. Please consult your investment professional, or call one of our Customer Service Representatives at the phone number listed below with any questions. Our representatives can assist with confirming beneficiary designations, account types, and give further detail on disclaiming assets once appropriate documentation is received and kept on file.

A Medallion Signature Guarantee stamp is required for certain financial transactions. A Signature Validation Program stamp is required for certain non-financial or account maintenance requests. Please see **Section 8** for instructions on obtaining a Medallion Signature Guarantee or Signature Validation Program stamp.

Cost basis will be adjusted per IRS regulations for inherited assets. Because the implications of transfers can be very broad, you should discuss your specific situation with a tax advisor.

**For further information, please call us at 1-800-225-6292. Representatives are available Monday-Friday, 8:00 a.m. to 7:00 p.m. Eastern time. Forms are available upon request via telephone or at [www.amundi.com/usinvestors](http://www.amundi.com/usinvestors).**

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## 1 Individual Account TOD (Transfer on Death, Beneficiary on File)

### 1(a): Shareholder Deceased, Transfer to Beneficiary Request

1. Each beneficiary must complete a separate Amundi US *Transfer Form*. The form must be completed in full and include the date of death for the deceased shareholder and a **Medallion Signature Guarantee stamp** (See **Section 8**). The beneficiary must indicate his or her legal capacity as beneficiary next to his or her signature. If the beneficiary is a minor, a parent or guardian must sign the form.
2. Each beneficiary must either complete an Amundi US *Account Application*, if the shares are being transferred to a new account, or provide existing Amundi US account information. If requesting multiple transfers, each recipient must either complete a separate Amundi US *Account Application* to establish a new account or provide existing Amundi US account information. **All account applications must be signed by a registered investment professional.**
3. If required by state law, each beneficiary must complete a tax waiver from the state of residence for the deceased shareholder.

Note: Each beneficiary will be responsible for any inheritance tax assessed against the account.

### 1(b): Shareholder Deceased, Redeem to Beneficiary Request

1. Each beneficiary must complete a separate Amundi US *Redemption Form*. The form must be completed in full and include the date of death for the deceased shareholder and a **Medallion Signature Guarantee stamp** (See **Section 8**). The beneficiary must indicate his or her legal capacity as beneficiary next to his or her signature. If the beneficiary is a minor, a parent or guardian must sign the form.
2. If required by state law, each beneficiary must complete a tax waiver from the state of residence for the deceased shareholder.

Note: Each beneficiary will be responsible for any inheritance tax assessed against the account.

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## 2 Individual Account (No Beneficiary on File)

### 2(a): Shareholder Deceased, Transfer of Ownership Request

1. The appointed representative of the shareholder's estate (common titles include executor, administrator, personal representative) must complete an Amundi US *Transfer Form*. The form must be completed in full and include the date of death for the deceased shareholder, and a **Medallion Signature Guarantee stamp** (See **Section 8**). The appointed representative of the estate must provide their title next to their signature to certify their legal capacity.
2. The appointed representative of the estate must complete an Amundi US *Account Application for Legal Entities and Institutions*. If establishing an Estate account, a copy of the Letters of Testamentary or Letters of Administration, issued by a court, must be provided. **All account applications must be signed by a registered investment professional.**
3. If required by state law, the appointed representative of the estate must complete a tax waiver from the state of residence for the deceased shareholder.

## **2(b): Shareholder Deceased, Redeem Request**

1. The appointed representative of the estate (common titles include executor, administrator, personal representative) must complete an Amundi US *Redemption Form*. The form must be completed in full and include the date of death for the deceased shareholder, and a **Medallion Signature Guarantee stamp** (See **Section 8**). The appointed representative of the estate must provide their title next to their signature to certify their legal capacity.
2. If required by state law, the appointed representative of the estate must complete a tax waiver from the state of residence for the deceased shareholder.

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## **3 Joint Tenant Account TOD (Transfer On Death, Beneficiary on File)**

### **3(a): One or More Shareholders Deceased, Transfer to Remaining Owner(s) Request**

1. The remaining owner(s) must complete an Amundi US *Transfer Form*. The form must be completed in full and include the date of death for each deceased shareholder, relationship to deceased, percentage of shares owned by each shareholder and a **Medallion Signature Guarantee stamp** (See **Section 8**).
2. The remaining owner(s) must complete an Amundi US *Account Application* only if the shares are being transferred to a different Social Security Number for tax reporting purposes. If requesting multiple transfers, each recipient must either complete a separate Amundi US *Account Application* to establish a new account or provide existing Amundi US account information. **All account applications must be signed by a registered investment professional.**
3. If required by state law, the remaining owner(s) must complete a tax waiver from the state of residence for the deceased shareholder.
4. The remaining owner(s) may transfer the shares to a new Transfer on Death account with the same or new beneficiary designations. To change beneficiary designations, complete and submit a *Beneficiary Transfer on Death (TOD) Registration Request Form*. If no instructions regarding the beneficiary designations are received, Amundi US will carry the existing designations to the new account.

### **3(b): One or More Shareholders Deceased, Redeem to Remaining Owner(s) Request**

1. The remaining owner(s) must complete an Amundi US *Redemption Form*. The form must be completed in full and include the date of death for each deceased shareholder, relationship to deceased, percentage of shares owned by each shareholder and a **Medallion Signature Guarantee stamp** (See **Section 8**).
2. If required by state law, the remaining owner(s) must complete a tax waiver from the state of residence for the deceased shareholder.

### **3(c): All Shareholders Deceased, Transfer to Beneficiary Request**

1. Each beneficiary must complete a separate Amundi US *Transfer Form*. The form must be completed in full and include the date of death for each deceased shareholder, relationship to deceased, percentage of shares owned by each shareholder and a **Medallion Signature Guarantee stamp** (See **Section 8**). The beneficiary must indicate his or her legal capacity as beneficiary next to his or her signature. If the beneficiary is a minor, a parent or guardian must sign the form.
2. Each beneficiary must either complete an Amundi US *Account Application*, if the shares are being transferred to a new account, or provide existing Amundi US account information. If requesting multiple transfers, each recipient must either complete a separate Amundi US *Account Application* to establish a new account or provide existing Amundi US account information. **All account applications must be signed by a registered investment professional.**
3. If required by state law, each beneficiary must complete a tax waiver from the state of residence for the deceased shareholder.

Note: Each beneficiary will be responsible for any inheritance tax assessed against the account.

### **3(d): All Shareholders Deceased, Redeem to Beneficiary Request**

1. Each beneficiary must complete a separate Amundi US *Redemption Form*. This request must be completed in full and include the date of death for each deceased shareholder and a **Medallion Signature Guarantee stamp** (See **Section 8**). The beneficiary must indicate his or her legal capacity as beneficiary next to his or her signature. If the beneficiary is a minor, a parent or guardian must sign the form.
2. If required by state law, each beneficiary must complete a tax waiver from the state of residence for the deceased shareholder.

Note: Each beneficiary will be responsible for any inheritance tax assessed against the account.

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## **4 Joint Tenant Account (No Beneficiary on File)**

### **4(a): One or More Shareholders Deceased, Transfer to Remaining Owner Request**

1. The remaining owner(s) must complete an Amundi US *Transfer Form*. The form must be completed in full and include the date of death for each deceased shareholder, relationship to deceased, percentage of shares owned by each shareholder and a **Medallion Signature Guarantee stamp** (See **Section 8**).
2. The remaining owner(s) must complete an Amundi US *Account Application*, only if the shares are being transferred to a different Social Security Number for tax reporting purposes. If requesting multiple transfers, each recipient must either complete a separate Amundi US *Account Application* to establish a new account or provide existing Amundi US account information. **All account applications must be signed by a registered investment professional.**
3. If required by state law, the remaining owner(s) must complete a tax waiver from the state of residence for the deceased shareholder.

Note: Call Client Services at 1-800-225-6292 for instructions of other types of joint tenant registrations (e.g. tenants in common, etc.).

#### **4(b): One or More Shareholders Deceased, Redeem to Remaining Owner Request**

1. The remaining owner(s) must complete an Amundi US *Redemption Form*. The form must be completed in full and include the date of death for each deceased shareholder, relationship to deceased, percentage of shares owned by each shareholder and a **Medallion Signature Guarantee stamp** (See **Section 8**).
2. If required by state law, the remaining owner(s) must complete a tax waiver from the state of residence for the deceased shareholder.

Note: Call Client Services at 1-800-225-6292 for instructions of other types of joint tenant registrations (e.g. tenants in common, etc.).

#### **4(c): All Shareholders Deceased, Transfer of Ownership Request**

1. The appointed representative of the estate (common titles include executor, administrator, personal representative) of the last owner to die must complete an Amundi US *Transfer Form*. The form must be completed in full and include the date of death for the deceased shareholder, and a **Medallion Signature Guarantee stamp** (See **Section 8**). The appointed representative of the estate must provide their title next to their signature to certify their legal capacity.
2. The appointed representative of the estate must complete an Amundi US *Account Application for Legal Entities and Institutions*. If establishing an Estate account, a copy of the Letters of Testamentary or Letters of Administration, issued by a court, must be provided. **All account applications must be signed by a registered investment professional.**
3. If required by state law, the appointed representative of the estate must complete a tax waiver from the state of residence for the deceased shareholder.

Note: Call Client Services at 1-800-225-6292 for instructions of other types of joint tenant registrations (e.g. tenants in common, etc.).

#### **4(d): All Shareholders Deceased, Redeem Request**

1. The appointed representative of the estate (common titles include executor, administrator, personal representative) of the last owner to die must complete an Amundi US *Redemption Form*. The form must be completed in full and must include the date of death for each deceased shareholder and a **Medallion Signature Guarantee stamp** (See **Section 8**). The appointed representative of the estate must provide their title next to their signature to certify their legal capacity.
2. If required by state law, the appointed representative of the estate must complete a tax waiver from the state of residence for the deceased shareholder.

Note: Call Client Services at 1-800-225-6292 for instructions of other types of joint tenant registrations (e.g. tenants in common, etc.).

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### **5 UTMA/UGMA Account: Custodian Deceased, Minor Over Age of Majority**

**UTMA/UGMA Age of Majority varies by state. To determine the age at which custodianship terminates, please call Client Services at 1-800-225-6292.**

#### **5(a): Re-Register to Former Minor Request**

1. The former minor must submit an Amundi US *Letter of Instruction Form* notifying Amundi US of the custodian's death and request that the custodian be removed from the account. The form must include a **Signature Validation Program or notary stamp**. (See **Section 8**.)
2. The former minor must complete an Amundi US *Account Application*. **All account applications must be signed by a registered investment professional.**

#### **5(b): Redeem to Former Minor Request**

1. The former minor must complete an Amundi US *Redemption Form*. The form must be completed in full and include the former minor's date of birth and a **Medallion Signature Guarantee stamp** (See **Section 8**).

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### **6 UTMA/UGMA Account: Custodian Deceased, Minor Under Age of Majority**

**UTMA/UGMA Age of Majority varies by state. To determine the age at which custodianship terminates, please call Client Services at 1-800-225-6292.**

#### **6(a): Minor is Under Age 14 & No Successor Custodian Appointed, Appoint Successor Custodian Request**

1. The successor custodian must submit an Amundi US *Letter of Instruction Form* notifying Amundi US of the custodian's death and accept appointment as the successor custodian.
2. The successor custodian must complete an Amundi US *Account Application*. **All account applications must be signed by a registered investment professional.**
3. The death certificate for the deceased custodian is required. For accounts valued under \$50,000, a photocopy is acceptable; otherwise, an originally certified certificate is required.
4. A Court Order, certified within 60 days of Amundi US's receipt, which appoints the successor custodian can be submitted. This may be the will or other statement of the deceased custodian, or a court order appointing a successor.

Note: For accounts valued under \$5,000, Amundi US will permit the surviving natural parent as noted on a certified copy of the minor's birth certificate, to assume custodianship in lieu of providing a certified copy of the document appointing the successor custodian.

#### **6(b): Minor is Age 14 or Older & No Successor Custodian Appointed, Appoint Successor Custodian Request**

1. The minor must submit a notarized Amundi US *Letter of Instruction Form*, notifying Amundi US of the custodian's death and appointing a successor custodian.
2. The successor custodian must complete an Amundi US *Account Application*. **All account applications must be signed by a registered investment professional.**
3. The death certificate for the deceased custodian is required. For accounts valued under \$50,000, a photocopy is acceptable; otherwise, an originally certified certificate is required.
4. The minor's birth certificate is required. For accounts valued under \$50,000, a photocopy is acceptable; otherwise, an originally certified certificate is required.

Note: If the successor custodian is submitting instructions instead of the minor, follow **Section 6(a)**.

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## 7 Trust Account: Deceased Trustee

### 7(a): Transfer to Successor Trustee Request

1. The successor trustee(s) must complete an Amundi US *Transfer Form*. The form must be completed in full and include the date of death for the deceased trustee and a **Medallion Signature Guarantee stamp** (See **Section 8**). The successor trustee(s) must indicate his or her legal capacity next to his or her signature.
2. The successor trustee(s) must complete an Amundi US *Account Application for Legal Entities and Institutions*. The application must be signed by all trustee(s). **All account applications must be signed by a registered investment professional.**
3. The title and signature pages of the trust document or a certificate of incumbency is required if the shares are transferring to a new account under a new or different trust or if the Tax Identification Number for the existing trust is changing.
4. If required by state law, the successor trustee(s) must complete a tax waiver from the state of residence for the deceased shareholder.

### 7(b): Redeem to Successor Trustee Request

1. The successor trustee(s) must complete an Amundi US *Redemption Form*. The form must be completed in full and include the date of death for the deceased trustee and a **Medallion Signature Guarantee stamp** (See **Section 8**). The successor trustee(s) must indicate his or her legal capacity next to his or her signature.
2. If required by state law, the successor trustee(s) must complete a tax waiver from the state of residence for the deceased shareholder.

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## 8 Medallion Signature Guarantee & Signature Validation Program Stamps

*Medallion Signature Guarantee* stamps are used across the investment industry to protect shareholders and the Fund from unauthorized transactions by verifying the signature of those signing the request. *Signature Validation Program* stamps are used across the investment industry to protect shareholders and the Fund from unauthorized maintenance or non-financial requests by verifying the signature of those signing the request. Medallion Signature Guarantee and Signature Validation Program stamps use bar codes and special ink and have other security features to deter counterfeiting. For this reason, *only originals will be accepted*.

An officer of a financial institution reviews the proper legal documents pertaining to your request, witnesses your signature, and guarantees that your signature is genuine by stamping the form or letter and signing his or her name and title. Medallion Signature Guarantee and Signature Validation Program stamps may be obtained from an eligible guarantor of the Medallion Guarantee Program, which includes commercial banks, trust companies, savings associations and credit unions, as defined by the Federal Deposit Insurance Act. Also included are member firms of a domestic stock exchange.

Note: A notary seal cannot serve as an alternative to a Medallion Signature Guarantee or Signature Validation Program stamp. If your instructions contain a financial request as well as a non-financial or maintenance request, Amundi US will require a Medallion Signature Guarantee stamp in order to process the entire request.

This material is not intended to replace the advice of a qualified attorney, tax advisor, investment professional or insurance agent. Before making any commitment regarding the issues discussed here, consult with the appropriate professional advisor.

**For further information, please call us at 1-800-225-6292 between the hours of 8:00 a.m. to 7:00 p.m. Eastern Time, Monday through Friday.**