

**Please Print or Type**

**IMPORTANT INFORMATION:**

Each alternative investment has specific rules around income distributions. Please contact the Retirement Call Center at 855-661-0250 for more information regarding the specific forms that must be completed.

Forward To: First Trust Retirement, c/o DST Systems, Inc.

Regular Mail

PO Box 219095  
Kansas City, MO 64121-9095  
855-661-0250

Overnight Delivery

Mail Stop: FS Investments  
430 West 7th Street  
Kansas City, MO 64105-1407

This form is not for withdrawal requests.

**Step 1: IRA OWNER INFORMATION**

Name	Social Security Number	Date of Birth	FS Account Number (If known)	
Street Address	City	State	Zip	Phone Number

**Step 2: INCOME DISTRIBUTION INSTRUCTIONS\***

**Product:**

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> FS Global Credit Opportunities Fund | <input type="checkbox"/> FS Investment Corporation III | <input type="checkbox"/> FS Energy and Power Fund                     |
| <input type="checkbox"/> FS Investment Corporation II        | <input type="checkbox"/> FS Energy and Power Fund II   | <input type="checkbox"/> Morrill & Janes Bank and Trust NOW Account** |

\*Income distributions for FS Investments are processed in accordance with their respective distribution programs and are subject to availability. Please review their prospectuses for frequency and availability details or call the Retirement Call Center at 855-661-0250.

- Please pay out my income distributions. (Select distribution type in step 3 and payment method in Step 4)

To participate in the Distribution Reinvestment Plan (DRP), it must be indicated on the applicable FS Subscription Agreement or the FS Investor Change form.

\*\*The interest rate and annual percentage yield may change at any time. Interest will be compounded and credited on the last day of each calendar month. The daily balance method is used to calculate the interest on cash in the account. The bank deposit is insured up to applicable FDIC limits.

**Step 3: INCOME DISTRIBUTION REPORTING**

Distribution from a:  TRADITIONAL  ROTH  SEP IRA

- Early Distribution (Account holder must be under age 59 1/2- IRS penalty applies unless rollover occurs within 60 days)
- Normal Distribution (Account holder age 59 1/2 or over; **includes Required Minimum Distributions**)
- Permanent Disability (Account holder meets disability qualifications under Section 72(m)(7) of IRS Code, documentary proof may be required.)
- Death (Income distributions must be distributed from an Inherited IRA.)
- IRA Trustee to Trustee Custodial Transfer (Non-Taxable). **For a Trustee to Trustee transfer, this form must be signed and Signature Guaranteed by accepting custodian OR must include the custodian's signed Letter of Acceptance.**

**Step 4: PAYMENT INSTRUCTIONS**

- Mail check to the address currently on file.
- Electronically deposit by ACH to my bank. (A voided check is required.)
- Deposit into my Morrill & Janes Bank and Trust NOW Account. (This is not a taxable distribution.)
- Mail check to a third party listed below. (This will be coded as a taxable distribution.)
- Transfer my income distributions to the custodian listed below as a Trustee to Trustee transfer. (This will be coded as a non-taxable distribution.)

**For a Trustee to Trustee transfer, this form must be signed and Signature Guaranteed by accepting custodian OR must include the custodian's signed Letter of Acceptance. This custodial sign off is only required at time of distribution establishment. Please note that this form cannot be notarized.**

Signature Guarantee

Payee or Account Name	Account Number
Address	
Accepting Custodian Sign off	

**Step 5: INCOME TAX WITHHOLDING (THIS SECTION MUST BE COMPLETED\*) (Form W-4P/OMB No .1545-0415)**

\* Except for a distribution from a Roth IRA or for a return of excess contribution.

In compliance with the "Tax Equity and Fiscal Responsibility Act," First Trust Retirement, as custodian, is required to withhold Federal Income Tax from all IRA distributions. You may exercise your right to elect not to have funds withheld. This election will be in effect until you change it. You may change or revoke this election at any time and as often as you wish. You may elect out of this withholding by checking the appropriate box below. **If no election is made, First Trust Retirement is required to withhold 10% Federal Income Tax. State Income Taxes cannot be withheld from your distribution.** Please note that penalties may be incurred under the estimated tax rules if your withholding and/or estimated tax payments are not sufficient. **Please note that withholding cannot be done for Transfers-in-Kind or Transfers to Non-Qualified accounts.**

- Do not withhold taxes.
- Withhold \_\_\_\_\_% from the amount withdrawn (must be at least 10%).

**Step 6: SIGNATURE**

By signing below, I certify that the information I have provided is true and correct, and I authorize the Custodian to distribute my IRA as instructed above.

\_\_\_\_\_  
IRA Owner's Signature (or other authorized person)

\_\_\_\_\_  
Date