



# POLARIS

## GLOBAL VALUE FUND

# Change of Ownership Form

### 1. INSTRUCTIONS

This form is used to update ownership of shares within the fund.

- A new account application will be required unless the receiving account has previously been established
- In the event of the death of a shareholder, a certified death certificate will be required along court letters testamentary (unless the account is titled as Joint Tenants With Right of Survivorship or an IRA with listed beneficiaries)
- Mail this completed form and any additional required paperwork to:

**Polaris Global Value Fund**  
**P.O. Box 588**  
**Portland, ME 04112**

**or Overnight Delivery to:**

**Polaris Global Value Fund**  
**C/O Apex Fund Services**  
 190 Middle Street, Suite 101  
**Portland, ME 04101**

**Contact us at: 1-888-263-5594**

### 2. CURRENT ACCOUNT INFORMATION

Shareholder Name \_\_\_\_\_ Joint Shareholder Name (If Applicable) \_\_\_\_\_

Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Account Number \_\_\_\_\_ Telephone (Day) \_\_\_\_\_ Telephone (Evening) \_\_\_\_\_

### 3. TRANSFER DETAILS

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.

- Re-registration (Minor reached age of majority, divorce, etc)
- Inherited due to death. Date of death or alternate valuation date if applicable: \_\_\_\_\_ (if the account is currently held in Joint Ownership form proceed to section 4.)
- Gifted Shares. Date of gift \_\_\_\_\_. If the accepting account has average cost set as the cost basis, the recipient of the shares must sign below to accept the shares at fair market value on the date of gift if the shares are transferred at a loss.  
 Fair market value acceptance: \_\_\_\_\_

### 4. DEATH OF JOINT OWNER

Complete this section if the account was jointly owned with another shareholder. When determining the adjusted cost basis, IRS regulations require that additional factors be taken into consideration when an account is owned by more than one person.

**Note: If the below information is not provided, the transferred shares will be considered to be uncovered until such information is provided.**

For accounts with 2 owners, were the shareholders legally married for federal tax purposes at the time of death?  Yes  No

*Decedent's portion of the account: \_\_\_\_\_% \*The basis of the decedent's portion of account assets will be stepped-up to the fair market value of the assets on the date of death or alternate valuation date provided in section 3. For shareholders who were legally married at the time of death, 50% of the account assets will be stepped-up in basis and 50% will retain their original basis unless otherwise indicated by filling in the decedent's portion of account assets.*

