

# Cost Basis Account Election Form



Complete this form to update the cost basis method on your account.

Please complete all applicable fields using blue or black ink, and print clearly in capital letters.

## 1. Account Information

Complete a separate form for each account number.

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Full Account Number

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Enter the registration as it appears on your statement.

- I have multiple funds under this number; apply this change to **all** funds.  
 I have multiple funds under this number; apply this change **only** to the fund(s) listed below:

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Fund Name and Share Class **or** Fund Number

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Fund Name and Share Class **or** Fund Number

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Fund Name and Share Class **or** Fund Number

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Fund Name and Share Class **or** Fund Number

## 2. Cost Basis Account Election Method

Please select one of the cost basis accounting methods listed below:

- Average Cost (ACST)**     **Low Cost First Out (LOFO)**  
 **First In First Out (FIFO)**     **Loss Gain Utilization (LGUT)\***  
 **Last In First Out (LIFO)**     **Specific Lot Identification (SLID)\***  
 **High Cost First Out (HIFO)**    If electing **SLID**, please choose a secondary method: \_\_\_\_\_

Internal Revenue Service regulations require mutual funds that produce tax Form 1099-B to report cost basis information on covered shares beginning January 1, 2012. If no standing order was elected or if no instructions were previously received, Federated applied the default cost basis method of **ACST**, which controls the selection of shares used to calculate the cost basis and computes the loss or gain on the redemption.

If you would like to learn more about these methods, please visit [FederatedInvestors.com](http://FederatedInvestors.com), or call Federated Client Services for assistance, Monday - Friday from 8:00 a.m. to 6:00 p.m. ET.

**This is a general interpretation of the tax laws. Specific questions about your situation can be directed to your tax or investment professional.**

+ Loss Gain Utilization will decrement lots taking losses first. For lots that yield a loss, short-term lots will be redeemed ahead of long-term lots. For gain, long-term lots will be redeemed ahead of short-term lots.

\* Average Cost cannot be chosen as a secondary cost basis account method.

## 3. Signature

I, the undersigned, hereby authorize the use of the election made above as my cost basis accounting method.

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Name

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Phone Number

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Signature

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Date

## 4. Delivery Instructions

Please send this form to **The Federated Funds:**

**Fax:**  
1-800-358-6269

**Regular Mail:**  
P.O. Box 219318  
Kansas City, MO 64121-9318

**Overnight Delivery:**  
430 W 7<sup>th</sup> Street, Suite 219318  
Kansas City, MO 64105-1407

**Federated Client Services** 1-800-341-7400

For more information, visit our website at [FederatedInvestors.com](http://FederatedInvestors.com)

Federated Securities Corp., Distributor