

# COST BASIS ELECTION FORM



P.O. Box 534444

Pittsburgh, PA 15253-4444

IRS regulations require us to report cost basis on mutual fund purchases made after January 1, 2012. Complete this form to elect or change your cost basis method(s). If you do not make an election, Firsthand Funds will apply our default method of First In, First Out ("FIFO") to all of your funds and accounts. We recommend that you consult with your tax adviser and/or financial professional before making important tax elections for your account(s).

## 1 - Account Information

Account Owner/Entity Name \_\_\_\_\_

Social Security/Tax Identification Number \_\_\_\_\_

Account Number(s) \_\_\_\_\_

If you need more space to list your accounts, please make a copy of this form. Please note: Cost basis does not apply to retirement or money market accounts. The election you make below will only apply to the accounts you specify.

## 2 - Cost Basis Method Election

For my account(s) listed above, I elect:

(A) One method for all shares in all of my accounts (please select one):

- |   |  |
|---|--|
| <input type="checkbox"/> First In, First Out (FIFO) | <input type="checkbox"/> Average Cost, Single Category |
| <input type="checkbox"/> Last In, First Out (LIFO)  | <input type="checkbox"/> Specific Lot Depletion        |

(B) Different method for each of my accounts:

Fund #: \_\_\_\_\_ or  All Funds Account Number: \_\_\_\_\_

- |   |  |
|---|--|
| <input type="checkbox"/> First In, First Out (FIFO) | <input type="checkbox"/> Average Cost, Single Category |
| <input type="checkbox"/> Last In, First Out (LIFO)  | <input type="checkbox"/> Specific Lot Depletion        |

Fund #: \_\_\_\_\_ or  All Funds Account Number: \_\_\_\_\_

- |   |  |
|---|--|
| <input type="checkbox"/> First In, First Out (FIFO) | <input type="checkbox"/> Average Cost, Single Category |
| <input type="checkbox"/> Last In, First Out (LIFO)  | <input type="checkbox"/> Specific Lot Depletion        |

Fund #: \_\_\_\_\_ or  All Funds Account Number: \_\_\_\_\_

- |   |  |
|---|--|
| <input type="checkbox"/> First In, First Out (FIFO) | <input type="checkbox"/> Average Cost, Single Category |
| <input type="checkbox"/> Last In, First Out (LIFO)  | <input type="checkbox"/> Specific Lot Depletion        |

Please note that anytime you establish a new account with us, you will need to make this cost basis election. The election you make here on the above-listed accounts will not automatically transfer to new accounts established in the future. As with existing accounts, if you do not make a cost basis method election, Firsthand Funds will use FIFO as the default method.

### 3 - Signatures

\_\_\_\_\_  
Signature #1

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature #2 (if applicable)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature #3 (if applicable)

\_\_\_\_\_  
Date

If you have any questions about this form, please call 1.888.884.2675, Monday through Friday, between 8:00 a.m. and 8:00 p.m. Eastern Time. Visit our website at [www.firsthandfunds.com](http://www.firsthandfunds.com)

Return your completed and signed form to:

Regular Mail  
**Firsthand Funds**  
P.O. Box 534444  
Pittsburgh, PA 15253-4444

Overnight Mail  
**Firsthand Funds**  
Attention: 534444  
500 Ross Street, 154-0520  
Pittsburgh, PA 15262

**Must be preceded or accompanied by a prospectus. Please read the prospectus carefully before you invest.**

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