

COST BASIS ELECTION FORM



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).

P.O. Box 9836
Providence, RI 02940-8036

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

Return your completed and signed form to:

Regular Mail
Firsthand Funds
P.O. Box 9836
Providence, RI 02940-8036

Overnight Mail
Firsthand Funds
4400 Computer Dr.
Westborough, MA 01581

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

Firsthand Funds are distributed by ALPS Distributors, Inc.

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