



Cost Basis Method Election

Use this form to elect a cost basis method for accounts that are tax reportable ("1099-B eligible accounts").

Type on screen or fill in using CAPITAL letters and black ink.

Helpful to Know

- The method chosen will be used for all depleting transactions unless you request a different method at the time of the transaction. The term "deplete" will be defined as a redemption, transfer of assets, exchange or fee transaction throughout this form.
- Cost basis elections cannot be changed for transactions that have settled in your account.
- You are responsible for complying with the IRS rules governing these elections. Read this form carefully and discuss it with your tax advisor before completing.
- If you do not choose a method, Fidelity will apply its default methods. Fidelity's default method for mutual funds is average cost.

1. Account Owner

Account Owner/Authorized Signer Name <i>First, M.I., Last</i>	Account Number
Additional Account Owner/Authorized Signer Name <i>First, M.I., Last</i>	Name of Entity <i>if applicable</i>

2. Cost Basis Method

Check one. AC (Average Cost)

The method you choose will apply to all current and subsequent positions held in this account unless we are otherwise instructed.

- AC** (Average Cost) Share price for each lot is averaged into one price per share. Shares are then depleted from the account using the FIFO order. The average cost of noncovered shares will be calculated and maintained separately from the average cost of covered shares (shares acquired on or after 1/1/2012). Changes to and from this method must be submitted in writing. If a depletion of shares has previously occurred, changes from this method are prospective only.
- FIFO** (First In First Out) Shares with the oldest purchase date are the first to be depleted.
- HIFO** (High Cost First Out) Shares with the highest purchase price are the first to be depleted.
- LIFO** (Last In First Out) Shares with the most recent purchase date are the first to be depleted.
- LOFO** (Low Cost First Out) Shares with the lowest purchase price are the first to be depleted.
- LGUT** (Loss/Gain Utilization) Shares that will generate a loss will be sold before shares that will generate a gain. For shares that will generate a loss, shares owned one year or less (short-term) will be redeemed first. For shares that will generate a gain, shares owned longer than one year (long-term) will be redeemed first.

IRS regulations require cost basis reporting on shares acquired after January 1, 2012. Cost basis of shares acquired prior to the regulation effective date will be reported to our shareholders, if available, but will not be reported to the IRS.



3. Signatures and Dates *Form cannot be processed without signatures and dates.*

By signing and dating below, you acknowledge the following:

- You may change this election at any time for shares that have not been depleted (see AC method for exceptions);
- Your choice of cost basis method will be reflected on your annual Form 1099-B;
- The intermediary firm or the financial advisor with your account(s), as reflected in our records, has authority to choose a cost basis method for your eligible account(s).

Print Account Owner/Authorized Signer Name <i>First, M.I., Last</i>	
Signature of Account Owner/Authorized Signer	Date <i>MM - DD - YYYY</i>
SIGN ▶	▶

Print Additional Account Owner/Authorized Signer Name <i>First, M.I., Last</i>	
Signature of Additional Account Owner/Authorized Signer	Date <i>MM - DD - YYYY</i>
SIGN ▶	▶

Did you print and sign the form, and attach any necessary documents? Send the form and any necessary documents to Fidelity.

Questions? Contact your advisor for help completing this form.

Regular mail

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