Cost Basis Election Form

aberdeen Investments

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Mail your completed form to:
abrdn Funds
P.O. Box 219534, Kansas City, MO 64121-9534

For special delivery or overnight services, mail to:
abrdn Funds
801 Pennsylvania Ave, Suite 219534, Kansas City, MO 64105-1307

Questions? Call 866-667-9231

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As of January 1, 2012, the IRS is requiring abrdn to track and report cost basis on our shareholder's mutual fund purchases. This forms needs to be completed if you would like to select a cost basis that is different from abrdn's default method of Average Cost. This form does not apply to retirement accounts, C Corporation accounts, or purchases made prior to January 1, 2012.

abrdn does not provide tax advice. Please consult your tax advisor if you are unsure which cost basis election is right for you.

Section 1 - Account Holder Information

Individual First (Name/Initial/LastName)

Account Number

Date of Birth (m/d/yyyy) / / Social Security Number - -

Legal Residence (No P.O. Boxes)

City, State, ZIP

Daytime Phone Number

Section 2 - Cost Basis Election

Please apply the following cost basis election to all of my funds:

- ☐ Average Cost (ACST)
- ☐ First In, First Out (FIFO)
- ☐ Last In, First Out (LIFO)
- ☐ High Cost, First Out (HIFO)
- ☐ Low Cost, First Out (LOFO)
- ☐ Loss/Gain Utilization (LGUT)
- ☐ Specific Lot Identification (SLID)

I select a different cost basis method for the following funds:

Fund/Account Number	Cost Basis Election (Please select from options above)

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Section 2 - Cost Basis Election (continued)

If you selected Specific Lot Identification (SLID) as your cost basis method, you have the option to utilize a secondary method which can be indicated below. If no selection is made, the shares will be sold using First In, First Out (FIFO) as the default method.

Please apply the following secondary cost basis election to account(s) using Specific Lot Identification:

- ☐ First In, First Out (FIFO)
- ☐ Low Cost, First Out (LOFO)
- ☐ Last In, First Out (LIFO)
- ☐ Loss/Gain Utilization (LGUT)
- ☐ High Cost, First Out (HIFO)

Shareholder signature(s)

	___ / ___ / ___
Signature of owner/authorized signer*	Date of Birth (m/d/yyyy)
	___ / ___ / ___
Signature of joint owner (if any)	Date of Birth (m/d/yyyy)

*Please note that you must be listed as an authorized signer to make an election for a Corporation. If you are not listed, you must provide the supporting documentation authorizing you to sign. This includes a Corporate Resolution form or the Minutes of the Meeting both with raised corporate seals.