



# Account Cost Basis Elections for Non-Qualified Accounts

Account Number

- All mutual fund and equity positions in the account will be changed for future sales if requested below.
- This form cannot be used to change the lot relief method for sale transactions (or orders) which have settled or are pending settlement.

## Client Information

Client or Trustee First Name	MI	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN/TIN		
<input type="text"/>		
Entity or Trust Name		
<input type="text"/>		
Additional Client or Trustee First Name	MI	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN/TIN		
<input type="text"/>		

## Select Lot Relief Method for Account

**Equities, Debt, ETFs, ETNs, Closed End Mutual Funds, UITs, REITs, BDCs, and Options**

First in First Out (FIFO)  
The first tax lots purchased are the first tax lots sold. The tax lots remaining each maintain their individual tax lot cost.

Highest In First Out (HIFO)  
The tax lots with the highest cost basis are the first tax lots sold. The tax lots remaining each maintain their individual tax lot cost.

Last In First Out (LIFO)  
The last tax lots purchased are the first tax lots sold. The tax lots remaining each maintain their individual tax lot cost.

**Open-End Mutual Funds**

Average Cost  
The mutual fund cost basis is the total amount invested averaged over the shares purchased, giving each share the same basis. As new tax lots are purchased, or other adjustments are made, the average cost of the shares is recalculated. For holding period purposes, the first tax lots purchased are the first tax lots sold. Average cost is calculated separately for covered and non-covered shares.

Use Lot Relief Method selected above (FIFO, HIFO, LIFO)  
The lots relief method for the mutual fund account will be the same lot relief method elected for equities on this account, even if there are no equities in the account.

**Dividend Reinvestment Plans for Non Open-End Mutual Funds**

- Average Cost  
The lot relief method for the account will be the same lot relief method elected for equities on this account, even if there are no equities in the account.
- Use Lot Relief Method selected above (FIFO, HIFO, LIFO)  
The cost basis for the affected assets is the total amount invested averaged over the shares purchased, giving each share the same basis. As new tax lots are purchased, or other adjustments are made, the average cost of the shares is recalculated. For holding period purposes, the first tax lots purchased are the first tax lots sold. Average cost is calculated for covered shares only.

**Select Bond Elections**

- i**
- The selections below are account level settings. To change tax lot level settings, please submit Form 248675.
  - The first election listed under each section is the default.

**Market Discount Computation Method**

Once made, this election is irrevocable.

- Constant Yield
- Straight Line

**Recognition of Market Discount Income**

Changes to this election are permitted through 12/31 in the year of purchase. Changes after that time require IRS Commissioner approval in writing and must be submitted with this form.

- At sale/maturity
- Current Inclusion

**Amortize Bond Premium on Taxable Debt**

Changes to this election are permitted through 12/31 in the year of purchase. Changes after that time require IRS Commissioner approval in writing and must be submitted with this form.

- Amortize
- Do not amortize

**Acknowledgements**

- For equities and mutual funds, changes become effective for positions sold after the change has been processed; orders that have settled or are pending settlement will not be affected.
- For open-end mutual funds, you may change to a different method or specifically identify shares (lots) to be sold at the point of redemption, if you have not previously sold mutual funds under the average cost method. If you have previously sold mutual funds using the average cost method, you may only change methods on lots acquired subsequent to the election change.
- Equities and mutual funds in this account will be sold using the default lot relief method indicated in Part 2 of this form which is the order in which Ameriprise will sell your shares (lots).
- The lot relief method change will be effective when Ameriprise receives and processes the change.
- For non-average cost positions, you can choose to specifically identify shares (lots) at the time of sale, and this is the only time at which you can specifically identify shares (lots) to be sold.
- Revoking certain bond elections may require IRS consent.
- If a specific election is not made on the form, no changes will be made to the account or tax lots for that election.
- Neither Ameriprise nor your financial advisor provides tax advice. Consult your tax professional or attorney regarding tax issues specific to your circumstances.
- You authorize all changes indicated on this form.



Client First Name	MI	Last Name	
Client Signature			Date (MMDDYYYY)
<b>X</b>			
Additional Client First Name	MI	Last Name	
Additional Client Signature			Date (MMDDYYYY)
<b>X</b>			