

COST BASIS REPORTING SELECTION/CHANGE FORM



Please consult your tax advisor if you have questions regarding your cost basis selection method. This form is required only if you wish to select a cost basis method other than average cost or you wish to change your current selection(s). This form should not be used for retirement accounts.

1. Account Information (Required)

ACCOUNT REGISTRATION

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- -

SOCIAL SECURITY NUMBER

PHONE NUMBER

MAILING ADDRESS

CITY

STATE

ZIP CODE

This is my new address; please update my account information.

Note: If the new address is a non-U.S. address, you will be restricted from making additional purchases into this account and exchanges into and out of this account.

REGISTERED REPRESENTATIVE'S NAME

REGISTERED REPRESENTATIVE'S PHONE NUMBER

2. Cost Basis Method Election (Required)

This selection applies to all shares purchased after January 1, 2012, for tax reporting purposes. Visit our website at mfs.com/TaxCenter for more information about cost basis or log into MFS Access to complete your selection electronically.

Please complete either A or B.

A. Apply this cost basis method to all my current and future non-retirement accounts registered under the SSN/TIN in Section 1.

AVERAGE COST	FIRST IN, FIRST OUT (FIFO)	HIGH COST, FIRST OUT (HIFO)	LAST IN, FIRST OUT (LIFO)	LOW COST, FIRST OUT (LOFO)	LOSS/GAIN UTILIZATION	SPECIFIC LOT IDENTIFICATION (MUST COMPLETE SECTION 3)
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Or

B. Apply different cost basis methods for each of my non-retirement accounts.*

FUND NUMBER ACCOUNT NUMBER

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AVERAGE COST	FIRST IN, FIRST OUT (FIFO)	HIGH COST, FIRST OUT (HIFO)	LAST IN, FIRST OUT (LIFO)	LOW COST, FIRST OUT (LOFO)	LOSS/GAIN UTILIZATION	SPECIFIC LOT IDENTIFICATION (MUST COMPLETE SECTION 3)
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*For future accounts, a cost basis selection will have to be made at the time the new account is established. If you do not make a selection, average cost will be the default method applied to your account(s).

3. Secondary Method Only complete this section if specific lot identification is chosen in Section 2.

If you chose **specific lot identification** in Section 2, you need to choose a secondary method below to accommodate transactions for which you may not be able to provide a lot selection at the time of a redemption or exchange (example: if you have a systematic withdrawal or systematic exchange plan on your account). **If you do not make a secondary election, first in, first out (FIFO) will be applied as your secondary method.**

Please complete either A or B.

A. Apply this secondary cost basis method to all my current accounts using Specific Lot Identification under the SSN/TIN in Section 1.

FIRST IN, FIRST OUT (FIFO)	HIGH COST, FIRST OUT (HIFO)	LAST IN, FIRST OUT (LIFO)	LOW COST, FIRST OUT (LOFO)	LOSS/GAIN UTILIZATION
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Or

B. Apply a secondary cost basis method for each of my accounts if specific lot identification was the method requested in Section 2B:

	FIRST IN, FIRST OUT (FIFO)	HIGH COST, FIRST OUT (HIFO)	LAST IN, FIRST OUT (LIFO)	LOW COST, FIRST OUT (LOFO)	LOSS/GAIN UTILIZATION
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> _____ FUND NUMBER ACCOUNT NUMBER	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> _____ FUND NUMBER ACCOUNT NUMBER	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> _____ FUND NUMBER ACCOUNT NUMBER	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

4. Signature/Authorization (All registered owners must sign.)

I authorize MFS Service Center, Inc. and its affiliates and the fund to act on any instructions believed to be genuine for any selection authorized on this form. I agree they will not be held liable for any future penalties assessed. It is understood that the selection made above may be changed by me at any time by notifying the fund(s), as required by the Mandatory Cost Basis Regulations. Any such notification shall be effective only with respect to applicable transactions made after the receipt of such notification and a reasonable amount of time to act on it. I understand if I am changing from average cost and make a redemption under that method, my cost basis method change is effective on the day the selection change is received and applicable to shares purchased after that date.

SIGNATURE (ALL OWNERS OF THE ACCOUNT MUST SIGN.)

DATE (MM/DD/YYYY)

PRINT NAME

SIGNATURE (ALL OWNERS OF THE ACCOUNT MUST SIGN.)

DATE (MM/DD/YYYY)

PRINT NAME

If you have any questions about this form, please visit [mfs.com/TaxCenter](https://www.mfs.com/TaxCenter) or call 1-800-225-2606 any business day.

Fax completed form to 1-877-654-3203 or mail form to:

Regular mail

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Kansas City, MO 64121-9341

Overnight mail

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