

## PIMCO Funds

## CLASS A AND CLASS C SHARES

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The Internal Revenue Service (IRS) released mandatory cost basis regulations requiring mutual fund companies to report cost basis information to shareholders and to the IRS on mutual fund shares acquired and subsequently redeemed after January 1, 2012 (hereinafter referred to as "covered shares").

To comply with this regulation, we ask that you choose one of the following cost basis methods for your account(s). You may wish to consult your tax advisor to determine which method best suits your individual tax situation. When a cost basis reporting method is not specified, the fund default method of Average Cost will be applied until revoked or changed by you. In completing this form, you authorize that the election(s) indicated below should supersede any previous cost basis elections for ALL of your accounts unless otherwise indicated by you.

**1. Account Information**

Registered Account Name(s) \_\_\_\_\_

Account Number(s) \_\_\_\_\_

Daytime Telephone Number (       ) \_\_\_\_\_

**2. Cost Basis Election**

☐ **Average Cost (ACST):** A method for valuing the cost of covered shares in an account by averaging the effect of all covered transactions in the account. The average cost is calculated by taking the cumulative dollar cost of the covered shares owned and dividing it by the number of covered shares in the account. Non-covered securities are calculated separately from covered securities and are not reported to the IRS.

☐ **First In, First Out (FIFO):** Depletes shares beginning with the earliest acquisition date.

☐ **Last In, First Out (LIFO):** Depletes shares beginning with the latest acquisition date.

☐ **High Cost, First Out (HIFO):** Depletes shares beginning with shares purchased at the highest cost.

☐ **Low Cost, First Out (LOFO):** Depletes shares beginning with shares purchased at the lowest cost.

☐ **Loss/Gain Utilization (LGUT):** A method that evaluates losses and gains and then strategically selects lots based on that gain/loss in conjunction with a holding period.

☐ **Specific Lot Identification (SLID):** You will need to designate which specific shares to redeem at the time you place your redemption request. A secondary accounting method must also be selected below and will only be activated if the lots chosen are no longer available. **If a secondary accounting method is not selected, the default method of First In, First Out will be applied until revoked or changed by you.** Please note that Average Cost cannot be used as a secondary accounting method.

☐ First In, First Out (FIFO)

☐ Last In, First Out (LIFO)

☐ High Cost, First Out (HIFO)

☐ Low Cost, First Out (LOFO)

☐ Loss/Gain Utilization (LGUT)

## 2. Cost Basis Election *(continued)*

### **A few things to note:**

- *Your cost basis election method will be applied to ALL current and future fund positions for ALL of your accounts unless otherwise indicated by you.*
- *If you wish to select a different method for different funds contained within your account, please indicate as such. If you need additional space to indicate your selections, attach a separate sheet that includes all of the information requested above. Sign and date the sheet.*
- *When a method is not selected, your account automatically defaults to the Average Cost (ACST) method until revoked or changed by you. Please note that if you have selected the Average Cost method for existing shares and a redemption has occurred, this method cannot be revoked for these shares. However, a new method can be selected for new shares purchased in this account. Please consult your tax advisor to determine which method is most appropriate for you. Note that PIMCO is unable to provide tax advice related to specific investments or accounts.*
- *For 1099-B reportable accounts, any gains or losses on redeemed covered shares will be calculated and reported to the IRS in accordance with your cost basis election method.*
- *If you would like more information about these options, you can visit us online at [pimco.com/investments/cost-basis](https://pimco.com/investments/cost-basis) or call a PIMCO Client Service Representative at 800.426.0107.*

## 3. Signature(s) and Certification

Please sign exactly as your name(s) appear on your PIMCO Funds account:

Signature of account owner, trustee, executor/executrix, general partner, etc. X \_\_\_\_\_

Date \_\_\_\_\_

Title of Officer, Trustee, etc. \_\_\_\_\_

(If applicable)

Signature of account owner, trustee, executor/executrix, general partner, etc. X \_\_\_\_\_

Date \_\_\_\_\_

Title of Officer, Trustee, etc. \_\_\_\_\_

(If applicable)

**P I M C O**