

3. Cost Basis Account Election Methods

Please select one of the cost basis accounting methods listed below. If no standing order is elected or if no instructions are received with the redemption order, our default cost basis method of Average Cost (ACST) will be applied. ACST controls the selection of shares used to calculate the cost basis and computes the loss or gain on the redemption.

- 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)

If electing SLID, please choose a secondary method: _____

Note: Average Cost cannot be chosen as a secondary cost basis account method.

Internal Revenue Service regulations require mutual funds that produce tax Form 1099-B to report cost basis information on covered shares beginning January 1, 2012.

This is a general interpretation of the tax laws. Specific questions about your situation can be directed to your tax or investment professional.

* Loss Gain Utilization will decrement lots taking losses first. For lots that yield a loss, short-term lots will be redeemed ahead of long-term lots. For gain, long-term lots will be redeemed ahead of short-term lots.

4. Required Signature(s) for Tax Identification Number Certification

Please provide the estate's or trust's Tax Identification Number (TIN) or the Social Security Number (SSN) for the recipient of the proceeds.

It is important to certify the TIN or SSN. According to federal income tax laws, accounts that do not have a correct and certified TIN or SSN are subject to backup withholding under which the Federated Hermes Funds or their transfer agent must withhold a percentage of taxable distributions. To prevent backup withholding, the Executor, Administrator, Personal Representative or other recipient of the proceeds completes this section to certify that the number is correct. If the signer is the Executor, Administrator, Guardian, Legal Representative, Trustee, etc., capacity **must** be included with the signature or the redemption will not be processed.

Under penalty of perjury, I certify that:

1. The TIN shown below is correct, (or I am waiting for a number to be issued to me), and
2. The TIN is not subject to backup withholding because (a) it is exempt from backup withholding, or (b) it has not been notified by the Internal Revenue Service (IRS) that it is subject to backup withholding as a result of failure to report all interests or dividends, or (c) the IRS has notified the taxpayer that it is no longer subject to backup withholding, and
3. Each owner of the account is a U.S. person (including a U.S. resident alien).

Note: If a TIN has not been established for the estate, the redemption will be processed using the TIN currently listed on the account.

Signature(s) of Executor, Trustee, or recipient of the proceeds:

Signature and Title, if applicable (Executor, Trustee)

Print Name

Signature and Title, if applicable (Executor, Trustee)

Print Name

Social Security Number of recipient

Tax ID Number of Estate or Trust

