

CONTACT INFORMATION:

First Class Mail:
Pacific Funds
P.O. Box 9768
Providence, RI 02940-9768

Overnight Delivery:
Pacific Funds
Attn: Work Management
4400 Computer Drive
Westborough, MA 01581

Phone: (800) 722-2333
Fax: (508) 599-1885
Website: www.PacificFunds.com

1. Account Information

Shareholder/Entity Name _____

Daytime Telephone Number _____

Joint Shareholder Name (if applicable) _____

2. Elect/Change

The cost basis method elected below will apply to any covered shares redeemed once the election has been processed on your account. You may elect a different cost basis method for each fund you hold in your account. The cost basis method selected below will apply to all the funds you hold in your global account. If a cost basis method is not provided, Pacific Funds will apply Average Cost as the default method to each fund you hold in your account.

Revocation: If you elected Average Cost or the default to Average Cost was applied, you have the option to revoke this election prior to the first redemption, transfer, or exchange of any covered shares from the fund in your account. **If a change request is received after the first redemption, transfer, or exchange, shares purchased under the Average Cost method will always have a basis of Average Cost.** Changing the method from Average Cost after the first redemption, transfer, or exchange may result in multiple cost basis methods being reported on a 1099-B for subsequent redemptions.

Account Number	Cost Basis Method Select one below: (default is Average Cost):	
A. _____	<input type="checkbox"/> Average Cost	<input type="checkbox"/> Specific ID
	<input type="checkbox"/> First In, First Out	<input type="checkbox"/> Other Available Method (i.e. LIFO) _____
B. _____	<input type="checkbox"/> Average Cost	<input type="checkbox"/> Specific ID
	<input type="checkbox"/> First In, First Out	<input type="checkbox"/> Other Available Method (i.e. LIFO) _____
C. _____	<input type="checkbox"/> Average Cost	<input type="checkbox"/> Specific ID
	<input type="checkbox"/> First In, First Out	<input type="checkbox"/> Other Available Method (i.e. LIFO) _____

3. Authorization, Certification, and Signature

I certify that I am the shareholder(s) of this account and authorize the cost basis method indicated above to be added to my account. I certify that the information I have provided with respect to my account is true, complete and correct. I understand that I am responsible for any tax consequences of this request. I agree that Pacific Funds and their officers, directors, agents and employees will not be liable for any loss, liability, damage or expense that may be incurred by relying upon these instructions believed to be genuine.

The reporting procedures of Pacific Funds should not be construed as legal or tax advice. Pacific Funds will report cost basis information based on current records. Ultimately, the determination of your income tax basis in any transaction and the amount reportable as taxable income must be made by you after consulting with your independent legal and tax advisors.

SIGN HERE 

Shareholder's/Trustee's/Authorized Signer Signature _____

Title or Capacity _____

Date _____

SIGN HERE 

Shareholder's / Trustee's/Authorized Signer Signature _____

Title or Capacity _____

Date _____

SIGN HERE 

Shareholder's / Trustee's/Authorized Signer Signature _____

Title or Capacity _____

Date _____

4. Instructions

When to use this form: This form contains information necessary for a shareholder to elect a cost basis method for their retail Pacific Funds account. Use this form to add or change cost basis on your Pacific Funds retail account(s). Do not complete this form for individual retirement accounts or non-custodial owned retirement plans. Your request will take approximately 3 business days to complete, therefore allow sufficient time to process cost basis election requests before processing redemptions from your account. **There may be tax consequences associated with the methods listed below. A tax advisor should be consulted before a cost basis method is selected.** Please complete sections 1, 2, and 3 of this form.

Definition of Cost Basis: Cost basis is generally the price paid for shares, adjusted for reinvested dividends, capital gain distributions, and any sales charges. Cost basis is used to determine a realized gain or loss for tax purposes when shares of a mutual fund are sold. Shares purchased on or after January 1, 2012, (covered shares), will be subject to cost basis reporting, including reinvested dividends and capital gains. Shares purchased before January 1, 2012, (non-covered shares), will not be subject to cost basis reporting. Cost basis will be reported to shareholders and the IRS via IRS form 1099-B.

Cost basis will be reported on the following transactions from all retail accounts: one-time partial redemptions, full redemptions, systematic withdrawal programs, exchanges, and dollar cost averaging programs.

Average Cost Gains and losses will be calculated by averaging the cost of all shares purchased, including reinvested dividends and capital gains, in a specific fund you hold in your account. Note: Pacific Funds has elected the Average Cost Method as the default cost basis reporting method.

First In, First Out (FIFO) The first shares purchased will be the first shares sold from the fund you hold in your account.

Specific Identification (Specific ID) By electing this method, you must choose which shares you elect to redeem from your account. If you do not provide specific shares at the time of your redemption, we will sell shares using the First In, First Out method.

Other Available Methods: Pacific Funds also supports the following methods below:

Method	Definition
Last In, First Out (LIFO)	Recently purchased shares will be redeemed first.
Lowest In, First Out (LOFO)	Shares purchased with the lowest price will be redeemed first.
Highest In, First Out (HIFO)	Shares purchased with the highest price will be redeemed first.
Lowest Short-Term, First Out (LIST)	Recently purchased shares with lowest price will be redeemed first.
Highest Short-Term, First Out (HIST)	Recently purchased shares with highest price will be redeemed first.
Lowest Long-Term, First Out (LILT)	Oldest purchased shares with the lowest price will be redeemed first.
Highest Long-Term, First Out (HILT)	Oldest purchased shares with the highest price will be redeemed first.

Refer to www.PacificFunds.com for examples of each method