

# Cost Basis Calculation Election Form

Voya Investment Management  
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**No action is required if you wish to elect Voya's default calculation method of Average Cost Single Category**

Shareholder Name: \_\_\_\_\_

Joint Shareholder Name (if applicable): \_\_\_\_\_

Address: \_\_\_\_\_

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

Phone Number: \_\_\_\_\_

I/We hereby choose the following cost basis calculation method (check one of the options below).

- ☐ FIFO (First In, First Out)
- ☐ LIFO (Last In, First Out)
- ☐ HIFO (Highest Cost In, First Out)
- ☐ LOFO (Lowest Cost In First Out)
- ☐ HILT (Highest Cost Long Term In, First Out)
- ☐ HIST (Highest Cost Short Term In, First Out)
- ☐ LILT (Lowest Cost Long Term In, First Out)
- ☐ LIST (Lowest Cost Short Term In, First Out)
- ☐ Specific Lot Depletion

This election is good for all future transactions unless you either revoke or change it prior to a redemption transaction.

Voya Investment Management does not provide tax, legal, or accounting advice. In considering this message, you should discuss your individual circumstances with professionals in those areas before making any decisions.

\*Shareholder Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Joint Shareholder Signature: \_\_\_\_\_ Date: \_\_\_\_\_

\*Signature of all registered shareholders is required.