



# COST BASIS ELECTION FORM

The cost basis of covered shares, generally shares acquired on or after January 1, 2012, is determined using the fund's default method, unless you elect another method. The ICON Funds default method is Average Cost. Complete this form to elect a different cost basis method for covered shares.

**Do not use this form to elect a cost basis method for non-covered shares (generally shares acquired prior to January 1, 2012), or retirement accounts.**

## SECTION 1: Account Information

Account Number \_\_\_\_\_ Owner's Name (Last, First, Middle Initial) \_\_\_\_\_

Owner's Social Security Number \_\_\_\_\_ Date of Birth (MM/DD/YY) \_\_\_\_\_

Joint Owner's Name (Last, First, Middle Initial) (if applicable) \_\_\_\_\_

Joint Owner's Social Security Number \_\_\_\_\_ Date of Birth (MM/DD/YY) \_\_\_\_\_

Address of Residence (Required) - P.O. Box not accepted \_\_\_\_\_ City, State, Zip Code \_\_\_\_\_

( ) ( )  
Day Phone Evening Phone E-mail Address

## SECTION 2: Cost Basis Method

I elect the following method for all funds in this account, including funds acquired at a later date.

- Average Cost (ACST) **Default Cost Basis Method**
- High Cost (HIFO)
- First In, First Out (FIFO)
- Loss Gain Utilization (LGUT)
- Last In, First Out (LIFO)
- Specific Share Identification (SLID)
- Low Cost (LOFO)
- Secondary Method \* \_\_\_\_\_

I elect different methods for the following funds in this account.

**Fund Name and Share Class**

Average Cost (ACST)       Low Cost (LOFO)       First In, First Out (FIFO)       High Cost (HIFO)

Last In, First Out (LIFO)       Specific Share ID (SLID)       Loss Gain Utilization (LGUT)       Secondary Method\* \_\_\_\_\_

**Fund Name and Share Class**

Average Cost (ACST)       Low Cost (LOFO)       First In, First Out (FIFO)       High Cost (HIFO)

Last In, First Out (LIFO)       Specific Share ID (SLID)       Loss Gain Utilization (LGUT)       Secondary Method\* \_\_\_\_\_

**Fund Name and Share Class**

Average Cost (ACST)       Low Cost (LOFO)       First In, First Out (FIFO)       High Cost (HIFO)

Last In, First Out (LIFO)       Specific Share ID (SLID)       Loss Gain Utilization (LGUT)       Secondary Method\* \_\_\_\_\_

**Fund Name and Share Class**

Average Cost (ACST)       Low Cost (LOFO)       First In, First Out (FIFO)       High Cost (HIFO)

Last In, First Out (LIFO)       Specific Share ID (SLID)       Loss Gain Utilization (LGUT)       Secondary Method\* \_\_\_\_\_

\*If you elect Specific Share Identification, you may also elect a Secondary Method, other than Average Cost, that will apply when lots are not specified. If a Secondary Method is not elected, FIFO will apply as the default.

The method you elect will apply to future redemptions of covered shares. However, if you previously elected or were defaulted to Average Cost and there was a disposition of covered shares using this method, the method you elect will apply to shares acquired after the effective date of the change. If available, the cost basis of non-covered shares, generally shares acquired before January 1, 2012, is determined using the Average Cost method. Non-covered shares are redeemed prior to covered shares unless otherwise specified at the time of the redemption.

To determine which cost basis method is appropriate for your tax situation, please consult a qualified tax professional.

**SECTION 3: Signature(s)**

I authorize the ICON Funds and its agents to act upon the instructions provided. I understand that the elections above will be applied as of the date this form is received and processed in good order. I agree that neither ICON Funds nor its agents and affiliates will be liable for any loss, cost, or expense for acting on such instructions, provided the Fund employs reasonable procedures to confirm that these instructions are genuine.

**ALL owners of this account must sign below:**

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Signature \_\_\_\_\_ Date (MM/DD/YY) \_\_\_\_\_

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Signature (if applicable) \_\_\_\_\_ Date (MM/DD/YY) \_\_\_\_\_

**Please mail completed form to:**

**Mailing Address**

ICON Funds  
PO. Box 1920  
Denver, CO 80201

**Overnight Address**

ICON Funds  
1290 Broadway, Suite 1100  
Denver, CO 80203

**or fax to: 1-866-205-1499**

If you have any questions, please contact an Investor Service Representative at 1-800-764-0442 or visit [www.iconfunds.com](http://www.iconfunds.com).