



## COST BASIS ELECTION FORM

Use this form to identify the tax lot identification election you wish to apply to your Aristotle Funds account. Changes to your tax lot identification election will be effective on the date this form is received in good order.

You may choose one tax lot identification election method to apply to all funds under one account number **or** you may choose a different tax lot identification election for each fund held within the account. You must use a separate cost basis election form for each separate account registration.

You should consult independent sources, which may include a tax professional, with respect to any decisions you may in choosing a tax lot identification method. If you have questions about completing this form, please contact our Shareholder Services Department at 888.661.6691.

**MAILING INSTRUCTIONS**

Please send completed form to:

**Regular Mail Delivery**  
 Aristotle Funds  
 PO Box 2175  
 Milwaukee WI 53201-2175

**Overnight Delivery**  
 Aristotle Funds  
 C/O UMB Fund Services, Inc.  
 235 W. Galena Street  
 Milwaukee WI 53212

**PART I: ACCOUNT REGISTRATION**

Owner/Account Title (as listed on your statement): \_\_\_\_\_

Account Number: \_\_\_\_\_

**PART II: COST BASIS ELECTION**

**Aristotle Funds is responsible for tracking and reporting to the IRS adjusted cost basis on covered shares. In general, covered shares are defined as shares acquired on or after January 1, 2012.** Aristotle Fund's default tax lot identification method is **FIFO (first-in, first-out)**, which means the first shares acquired are the first shares sold. You may affirm this tax lot identification method or choose another method below. Attach a separate sheet if necessary. **Note: IRS Regulations do not permit the change of a cost basis election on executed trades.**

- Please apply the Fund's default tax lot identification method of **FIFO** to all funds under the above listed account number.
- I choose a tax lot identification method other than the Funds default for all funds under the above account number:

- HIFO –Highest In, First Out
- LIFO – Last In, First Out
- Specific Identification
- Average Cost

If you would like to designate a specific cost basis method per fund, please list the fund name and check appropriate box to the right

	<input type="checkbox"/> HIFO –Highest In, First Out	<input type="checkbox"/> LIFO – Last In, First Out
	<input type="checkbox"/> Specific Identification	<input type="checkbox"/> Average Cost
	<input type="checkbox"/> HIFO –Highest In, First Out	<input type="checkbox"/> LIFO – Last In, First Out
	<input type="checkbox"/> Specific Identification	<input type="checkbox"/> Average Cost
	<input type="checkbox"/> HIFO –Highest In, First Out	<input type="checkbox"/> LIFO – Last In, First Out
	<input type="checkbox"/> Specific Identification	<input type="checkbox"/> Average Cost
	<input type="checkbox"/> HIFO –Highest In, First Out	<input type="checkbox"/> LIFO – Last In, First Out
	<input type="checkbox"/> Specific Identification	<input type="checkbox"/> Average Cost

*Accounts that do not have a specified tax lot identification method will default to FIFO. If you currently have a SWP and elect Specific Identification as your tax lot identification method your SWP will default to FIFO.*

**PART IV: ACKNOWLEDGEMENT AND SIGNATURE**

Note: All account owners/trustees must sign. For UGMA/UTMAs, custodian should sign.)

I certify that I am the person(s) authorized to make this tax lot identification election. I understand that this tax lot identification election will be applied as of the date this form is received in good order.

Authorized Signature (owner, custodian, trustee): \_\_\_\_\_