

Cost Basis Options

Tax regulations require that we report cost basis information to you and the IRS for redemptions of all fund shares, excluding money market fund shares, **acquired on or after January 1, 2012** (covered shares). Consult your tax advisor to determine the IRS-approved cost basis method that is appropriate for your tax situation and to obtain more information about the cost basis rules.

P.O. Box 219967 | Kansas City, MO 64121
wellsfargofunds.com

Wells Fargo Funds will apply the average cost method to your covered shares if no election is made. Complete this form if you would like to change your cost basis method or elect a new method for your account(s). Cost basis elections are not required for money market accounts, retirement accounts, education accounts, or shares acquired before January 1, 2012. If you have questions, call 1-800-222-8222. You may also visit our website at wellsfargofunds.com for additional information or to make your election online.

1 ACCOUNT REGISTRATION AND MAILING ADDRESS (PLEASE PRINT)

_____ Name of account owner or entity	_____ Social Security/taxpayer ID number		
_____ Name of joint owner, trustee(s), custodian, guardian, or personal representative	_____ Social Security number		
_____ U.S. residential street address	_____ City	_____ State	_____ ZIP code
_____ U.S. mailing address (if different than U.S. residential street address)	_____ City	_____ State	_____ ZIP code
_____ Email address	_____ Daytime phone	_____ Evening phone	

Note: If the address above is different than the address currently listed on our records, we will change all accounts under the Social Security/taxpayer ID number(s) to reflect this new address. All future correspondence will be sent to the new address until you advise us otherwise. **Redemptions to a new address will require your signature to be Medallion Guaranteed if requested within 15 days of the address change.**

2 PRIMARY COST BASIS REPORTING METHOD

You may elect or change the cost basis method for your covered shares (shares acquired on or after January 1, 2012). Note that the method cannot be changed with respect to past redemptions of covered shares. Additionally, if you are changing from the average cost method and you have redeemed or transferred any covered shares prior to the change, the new method will apply only to the covered shares acquired after the account has been updated to reflect the new method.

The cost basis method provided shall replace any cost basis method currently on file for the account(s) referenced on this form and may apply to accounts subsequently opened from the accounts updated with this form. If you elect the specific lot ID method, provide your secondary method in section 3 of this form.

Note: Cost basis reporting is not required for money market funds. If you subsequently open a new account from a money market fund, a cost basis election will be required for the new account if it is subject to cost basis reporting. Elections may be made on our website or by submitting this form.

Cost basis reporting method (choose one method for each request below, excluding money market funds)

	Average cost	First in, first out	Last in, first out	High cost	Low cost	Loss/gain utilization	Specific lot ID*
<input type="checkbox"/> Update all accounts that are reported to the IRS under the Social Security/taxpayer ID number(s) listed in section 1 of this form.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IMPORTANT: If you have a fiduciary responsibility on additional accounts, such as the custodian on a minor's account, trustee, or attorney-in-fact (POA), you must list each fund and account number below or complete a separate form for each account registration to update the cost basis method.							
_____ Fund and account number (or list the fund name if new)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Fund and account number (or list the fund name if new)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Fund and account number (or list the fund name if new)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Fund and account number (or list the fund name if new)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Fund and account number (or list the fund name if new)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

To list additional accounts, include the fund and account number and the cost basis method for each account on a separate sheet.

* If you elect the specific lot ID method, complete section 3 of this form to indicate your secondary method.

3 SECONDARY COST BASIS REPORTING METHOD

Complete this section *only* if you have elected specific lot ID as a primary cost basis reporting method for any account(s) listed in section 2 of this form. If a secondary method is not provided, the first-in, first-out method will be applied. A secondary method is used when lots are not able to be identified for transactions, such as wire fees and checkwriting.

Secondary cost basis reporting method
(choose one method for each request below, if specific lot ID is the primary method)

	First in, first out	Last in, first out	High cost	Low cost	Loss/gain utilization
<input type="checkbox"/> Update all accounts indicated in section 2 of this form (specific lot ID must be the primary method).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Fund and account number (or list the fund name if new)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Fund and account number (or list the fund name if new)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Fund and account number (or list the fund name if new)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Fund and account number (or list the fund name if new)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Fund and account number (or list the fund name if new)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4 AUTHORIZATION AND SIGNATURE(S)

I understand that there is a gain or loss each time I redeem shares from my account and that I must elect a cost basis method to calculate that amount. I authorize Wells Fargo Funds and its transfer agent to update my accounts with the primary cost basis method indicated in section 2 of this form and, when applicable, the secondary method indicated in section 3 of this form. I understand that if I do not elect a primary cost basis method, the average cost method will be applied. I further understand that if I elect the specific lot identification method as a primary method but do not elect a secondary method, the first-in, first-out method will be applied.

I acknowledge that: cost basis for the redemption of noncovered shares (shares acquired prior to January 1, 2012) will continue to be reported to me using the average cost method, if available, and will not be reported to the IRS; with the exception of the specific lot identification method, noncovered shares will be depleted prior to covered shares; and the cost basis method(s) elected on this form will apply to the redemption of covered shares, excluding money market fund shares, and information required by the IRS will be reported on my Form 1099-B. I agree that Wells Fargo Funds is not responsible for legal or tax advice with respect to my cost basis election.

X _____ Signature of owner, trustee, custodian, guardian, partner, officer, personal representative, or authorized financial advisor Print name (and title, if applicable) Date

X _____ Signature of joint owner, co-trustee, partner, officer, or personal representative Print name (and title, if applicable) Date

X _____ Signature of joint owner, co-trustee, partner, officer, or personal representative Print name (and title, if applicable) Date

Before you mail, have you: Provided your primary cost basis method in section 2? Completed section 3 if the specific lot ID method was elected as a primary method? Signed this form in section 4?

MAIL
Wells Fargo Funds
P.O. Box 219967
Kansas City, MO 64121

Average cost—The cost of shares for an account is determined by averaging the effect of all covered shares (shares acquired on or after January 1, 2012). The shares are redeemed in a first-in, first-out order.

Covered shares—Shares acquired after the effective date of the legislation (that is, January 1, 2012). Cost basis for the redemption of covered shares will be reported to the IRS.

First in, first out—The first shares acquired are the first shares to be redeemed.

High cost—The shares acquired with the highest cost per share are the first shares to be redeemed, regardless of the holding period.

Last in, first out—The last shares acquired are the first shares to be redeemed.

Low cost—The shares acquired with the lowest cost per share are the first shares to be redeemed, regardless of the holding period.

Loss/gain utilization—The shares with losses will be redeemed before shares with a gain. For lots that yield a loss, short-term lots will be redeemed ahead of long-term lots. For gains, long-term lots will be redeemed ahead of short-term lots.

Noncovered shares—The shares acquired prior to the effective date of the legislation (that is, January 1, 2012). Cost basis for the redemption of noncovered shares is not reported to the IRS.

Secondary method—Only available when specific lot ID is the primary method. A secondary method is used when lots are not able to be identified for transactions, such as wire fees and checkwriting.

Specific lot ID—The shareholder must designate the specific shares to deplete at the time of each redemption. A secondary method is used when lots are not able to be identified for transactions, such as wire fees and checkwriting.

Visit wellsfargofunds.com to learn more.