

Introduction

Instructions

Please use this form to elect or change the cost basis reporting method on any of your existing non-retirement or non-money market (IRS Form 1099-B reportable) Manulife John Hancock Investments mutual fund accounts. Please print in all capital letters and use black ink.

Questions about this form?

Website

jhinvestments.com

Phone

800-225-5291

Return instructions

See the end of this document for return instructions.

1. Shareholder information

Taxable owner's name (First)	(MI)	(Last)
Mailing address		
City	State	Zip code
Owner's email address	Owner's phone number	<input type="checkbox"/> Home <input type="checkbox"/> Mobile

2. Cost basis information

Cost basis is the value of a security at the time it was purchased or acquired. When the security is sold, the gain or loss on the investment is the difference between the sales price and the cost basis, adjusted for commissions and other fees. Generally, you pay taxes on an investment gain or you use an investment loss to offset other taxable investment gains, so having an accurate record of the amount you originally paid—the cost basis—is important for calculating your tax liability.

The IRS requires mutual fund companies to track the cost basis for certain mutual fund shares acquired on or after January 1, 2012, and report that cost basis to shareholders and the IRS. We encourage you to consult with your legal and/or tax advisor to determine which accounting method is best for you. Manulife John Hancock Investments cannot offer tax advice.

You must select a cost basis reporting method for each IRS Form 1099-B reportable account that you own. Please see below for details on the definition of each method.

Average cost (ACST)	Cost for an account is calculated by adding up the cost of all covered purchases in the account (purchases made on or after January 1, 2012) and dividing that total by the number of covered shares in the account. Shares will be redeemed in a first-in, first-out order, but the cost basis for all shares will be the calculated average cost.
First in, first out (FIFO)*	A standing order to sell or redeem the first shares acquired or the oldest shares in the account. With this method, the cost basis is the actual price paid for the shares at the time of purchase.

Specific share methods—For all specific share methods supported, the cost basis is the actual price paid for the shares at the time of purchase. The specific share cost methods supported by Manulife John Hancock Investments include:

Last in, first out (LIFO)*	The newest shares in the account are the first shares sold or redeemed.
High cost, first out (HIFO)*	The most expensive shares in the account are the first shares sold or redeemed.
Low cost, first out (LOFO)*	The least expensive shares in the account are the first shares sold or redeemed.
Loss/gain utilization (LGUT)*	<p>The shares with losses are sold or redeemed before the shares with gains.</p> <ul style="list-style-type: none"> • For shares that yield a loss, shares owned one year or less (short term) will be redeemed before shares owned more than one year (long term). • For gains, long-term shares will be redeemed before short-term gains. With favorable long-term gain tax rates, long-term gains are given priority over short-term gains to reduce tax liability.
Specific lot identification (SLID)*	Shares specifically identified by the shareholder at the time of the sale are sold or redeemed first.

* When choosing FIFO, LIFO, HIFO, LOFO, or LGUT for your cost basis determination method, you may override this election at any time by identifying specific lots (SLID). SLID must be given to John Hancock at the time of the applicable transaction, such as a redemption, exchange, or transfer.

3. Cost basis election

Complete this section to elect or change a cost basis method on your existing non-retirement or non-money market account(s). We'll apply the default cost basis reporting method of ACST to all applicable funds and accounts that aren't listed or for which a method isn't selected. If you change your cost basis method after you've sold, exchanged, or transferred a portion of your covered shares, the new cost basis method will apply only to shares acquired after the date of these transactions.

I choose to apply the cost basis methods selected below to the following funds held within my account(s) (Use a separate sheet if necessary).

Fund number	Account number	Cost basis reporting method (Please mark one for each fund listed)			
_____	_____	<input type="checkbox"/> ACST	<input type="checkbox"/> LIFO	<input type="checkbox"/> LOFO	<input type="checkbox"/> SLID*
		<input type="checkbox"/> FIFO	<input type="checkbox"/> HIFO	<input type="checkbox"/> LGUT	Secondary method: _____
_____	_____	<input type="checkbox"/> ACST	<input type="checkbox"/> LIFO	<input type="checkbox"/> LOFO	<input type="checkbox"/> SLID*
		<input type="checkbox"/> FIFO	<input type="checkbox"/> HIFO	<input type="checkbox"/> LGUT	Secondary method: _____
_____	_____	<input type="checkbox"/> ACST	<input type="checkbox"/> LIFO	<input type="checkbox"/> LOFO	<input type="checkbox"/> SLID*
		<input type="checkbox"/> FIFO	<input type="checkbox"/> HIFO	<input type="checkbox"/> LGUT	Secondary method: _____

* Note: A secondary method is required when selecting the SLID cost basis reporting method. All methods listed, with the exception of ACST, may be chosen for your secondary method. If a secondary method isn't selected, we will default your secondary method to the FIFO method.

4. Signature and certification

I certify that I'm eligible to engage in the cost basis method election(s) requested on this form and that I have the authority to act on the account(s) listed in Section 3 of this form. I also assume complete responsibility for the tax consequences of the cost basis method election(s) I've made. I understand that I may change my election at any time by notifying John Hancock Signature Services, Inc. as required by IRS regulations.

SIGN
HERE

_____ Taxable owner signature (For an entity account, please indicate capacity of signer)

_____ Date signed (MM/DD/YYYY)

5. Mail

Please enclose and mail to:

Regular mail

John Hancock Signature Services, Inc.
P.O. Box 219909
Kansas City, MO 64121-9909

Express mail

John Hancock Signature Services, Inc.
801 Pennsylvania Avenue
Suite 219909
Kansas City, MO 64105-1307



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