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Fidelity INVESTMENTS

Questions? Go to Fidelity.com or call 800-544-0003.

Cost Basis Update—Date of Death Step-Up

Use this form to step up cost basis for accounts that are not automatically stepped up. Type on screen or fill in using CAPITAL letters and black ink. If you need more room for information or signatures, make a copy of the relevant page.

Helpful to Know

- Typically, accounts that are not stepped up automatically include trusts reported under a TIN, assets moving into an estate account, accounts with more than two owners, account owners residing in community property states, and, in certain situations, corporate accounts.
- IRS guidelines are used for Date of Death and Alternate Valuations. The Alternate Valuation calculates the value of assets owned on date of death by using the date six months after death or the date of transfer, whichever comes first.

1. Decedent Information

Provide the decedent's information.

Name

Decedent's Date of Death

2. Valuation Method

Select the valuation method and provide the account number for each account to be stepped up using that method.

☐ Date of Death ▷ *Default if no choice is indicated.*

☐ Alternate Valuation

3. Account Information

Community Property: If you live in a community property state, your account is not registered as community property, and your account is eligible to receive 100% step-up, select "Yes" below and provide the account details in the Sole Ownership or Multi Ownership sections. This could include an individual account owned by a surviving spouse.

☐ Yes

State

☐ No

Sole Ownership Account(s)

Complete this section if the decedent was the sole owner/sole trust grantor of the account. To list additional accounts, include all information in this section on a separate sheet.

Account Number

Account Number

Account Number

Account Number

Multi Owner Account(s)

Complete this section if there are multiple owners of the decedent's account. To list additional accounts, include all information in this section on a separate sheet. Please refer to *IRS Publication 551, Basis of Assets.*

☐ Non-Spouse

Account Number | % of Account %

Account Number | % of Account %

Account Number | % of Account %

Account Number | % of Account %

Form continues on next page.

4. Signature and Date *Authorized individual must sign and date.*

In this form, "Fidelity" refers to Fidelity Brokerage Services LLC and National Financial Services LLC and their affiliates, and to their employees, agents, representatives, shareholders, successors, and assigns, as the context may require.

By signing below, you:

- Certify that the account(s) listed on this form are eligible for step-up under IRS rules.
- Authorize and instruct Fidelity to include the information you have provided above on any of your statements.
- Understand and agree that Fidelity will not verify the accuracy of the information you have provided.
- Acknowledge that Fidelity does not make any representation or give any advice regarding your use of the information.
- Understand that the information will be denoted on your statements as "customer or third-party provided."
- Agree that Fidelity will not be liable for any loss or damage arising out of our use of the information.
- Acknowledge that Fidelity does not provide tax or legal advice.
- Understand and agree that if you have questions about your individual tax situation, you will consult a tax advisor.
- Acknowledge that tax information contained herein is not intended or written to be used, and it cannot be used by you, for the purpose of avoiding penalties that may be imposed on taxpayers.

PRINT AUTHORIZED INDIVIDUAL NAME

SIGN

AUTHORIZED INDIVIDUAL SIGNATURE

X

DATE

TODAY'S DATE *MM/DD/YYYY*

X

Did you sign the form? Send the ENTIRE form and any attachments to Fidelity Investments.

Questions? Go to *Fidelity.com/costbasis* or call 800-544-0003.

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