Manning & Napier Fund, Inc.
Cost Basis Election Form

Please use this form to make an initial Cost Basis Method election for your non-retirement account or to change a previously elected method. The Cost Basis Method you elect applies to all ***covered shares*** acquired from January 1, 2012 forward. The Cost Basis Method you select will determine the order in which shares are redeemed, and how your cost basis information is calculated and subsequently reported to you and to the Internal Revenue Service (IRS) on Form 1099B. A change to your existing Cost Basis Method applies to all ***covered shares*** up until the date of the first redemption from your account. The impact of a Cost Basis Method change on or after the date of the first redemption of ***covered shares*** is dependent upon your current Cost Basis Method.

If a Cost Basis Method has not been elected, your account(s) will default to **Average Cost**. **We strongly recommend that you consult with your Tax Advisor and/or Financial Professional before making important tax elections for your account(s).**

I. ACCOUNT INFORMATION – Please Print

If you need more space to list your accounts, please make a copy of this form. **Please note: Cost basis does not apply to retirement accounts. The election you make below will only apply to the taxable accounts you specify.**

Account Registration

Account Number | Social Security Number /Tax ID Number

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II. COST BASIS METHOD ELECTION

For the account(s) listed above, I elect (choose either A or B):

A. One Cost Basis Method for all shares in all of my accounts (please select one):

- ☐ Average Cost
- ☐ Specific Lot Identification
- ☐ First In, First Out
- ☐ Last In, First Out
- ☐ Highest Cost In, First Out
- ☐ Lowest Cost In, First Out
- ☐ Highest Cost Long Term In, First Out
- ☐ Highest Cost Short Term In, First Out
- ☐ Lowest Cost Long Term In, First Out
- ☐ Lowest Cost Short Term In, First Out

B. Different Cost Basis Method for each of my accounts:

Account Number: _____ Fund #: _____ **or** ☐ All Funds

- ☐ Average Cost
- ☐ Specific Lot Identification
- ☐ First In, First Out
- ☐ Last In, First Out
- ☐ Highest Cost In, First Out
- ☐ Lowest Cost In, First Out
- ☐ Highest Cost Long Term In, First Out
- ☐ Highest Cost Short Term In, First Out
- ☐ Lowest Cost Long Term In, First Out
- ☐ Lowest Cost Short Term In, First Out

Account Number: _____ Fund #: _____ **or** ☐ All Funds

- ☐ Average Cost
- ☐ Specific Lot Identification
- ☐ First In, First Out
- ☐ Last In, First Out
- ☐ Highest Cost In, First Out
- ☐ Lowest Cost In, First Out
- ☐ Highest Cost Long Term In, First Out
- ☐ Highest Cost Short Term In, First Out
- ☐ Lowest Cost Long Term In, First Out
- ☐ Lowest Cost Short Term In, First Out

III. PARTICIPANT AUTHORIZATION

By signing below, I certify that I am authorized to make this tax election. I understand that Manning & Napier Fund, Inc. does not provide tax advice and is not responsible for the elections I am making for my accounts.

X

Authorized Signature | Date

X

Authorized Signature (if applicable) | Date

Mail to:

First Class Mail:
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P.O. Box 534449
Pittsburgh, PA 15253-4449

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