



Cost Basis Election Form

1. OVERVIEW

- IRS regulations effective January 1, 2012 requires Green Century Funds to track and report cost basis on all covered shares. This form should only be used to elect or change a cost basis method associated with your account.
- Covered shares are shares purchased on or after January 1, 2012. Non-covered shares are shares held prior to January 1, 2012 and are exempt from mandatory cost basis reporting.
- Green Century Funds has elected to use First In First Out ("FIFO") as the default basis method. If you wish to use FIFO for an account you do not need to complete this form.

Green Century Funds
P.O. Box 588
Portland, ME 04112

or Overnight Delivery to:

Green Century Funds
c/o Apex Fund Services
190 Middle Street, Suite 101
Portland, ME 04101

Contact us at: 1-800-221-5519

2. ACCOUNT INFORMATION

Account Registration

Mailing Address

City

State

Zip Code

Account Number

3. COST BASIS DEFINITIONS

Please review before completing Section 4.

Average Cost Covered Shares (AVCC)	This method averages the cost of shares to calculate the gain or loss. Covered shares will be redeemed before non-covered shares from the account, which will be reported to the IRS on Form 1099-B.
Average Cost Non-covered Shares (AVCS)	This method averages the cost of shares in the account. Non-covered shares will be redeemed first from account, which are not reported to the IRS. Shareholders will be responsible for reporting the gain or loss, resulting from the sale of shares, to the IRS.
First In First Out (FIFO)***	This method will remove shares based on the order purchased; shares purchased first will be removed first.
Specific Lot (SPID)	Used to identify sale of specific lots of shares.
Last In First Out (LIFO) ***	This method will remove shares based on the order purchased; shares purchased last will be removed first.
Highest Cost First Out (HIFA) ***	This method will remove shares based on the order purchased; shares with the highest cost per share will be removed first.
Highest Cost First Out Long Term Shares (HIFL) ***	This method will remove shares based on the order purchased; shares with the highest cost per share, held longer than one year, will be removed first.
Highest Cost First Out Short Term Shares (HIFS) ***	This method will remove shares based on the order purchased; shares with the highest cost per share, held less than one year, will be removed first.
Lowest Cost First Out (LOFA) ***	This method will remove shares based on the order purchased; shares with the lowest cost per share will be removed first.
Lowest Cost First Out Long Term Shares (LOFL) ***	This method will remove shares based on the order purchased; shares with the lowest cost per share, held longer than one year, will be removed first.
Lowest Cost First Out Short Term Shares (LOFS) ***	This method will remove shares based on the order purchased; shares with the lowest cost per share, held less than one year, will be removed first.

*** This election will first deplete non-covered shares in a first in first out order. Covered shares will then be redeemed based on your selection after all non-covered shares have been depleted from your account.

4. COST BASIS SELECTION

Please see Section 3 for a description of cost basis types.

☐ All Funds associated with the Account Number identified in Section 2.

☐ Only this Fund: _____ (please complete a separate form for each Fund)

I elect to use the following cost basis method for my account (select only one):

☐ Average Cost (please choose one):

☐ Redeem Covered Shares First; or

☐ Redeem Non-Covered Shares First

☐ First In First Out (FIFO)

☐ Specific Lot (SPID)*

☐ Last In First Out (LIFO)

☐ Highest Cost First Out (HIFA)

☐ Highest Cost First Out Long Term Shares (HIFL)

☐ Highest Cost First Out Short Term Shares (HIFS)

☐ Lowest Cost First Out (LOFA)

☐ Lowest Cost First Out Long Term Shares (LOFL)

☐ Lowest Cost First Out Short Term Shares (LOFS)

**You may identify the lot(s) to redeem at the time of the redemption or choose one of the lot selection strategies above to be applied to your account. If you currently have a SWP and elect Specific Lot as your identification method your SWP will default to FIFO.*

5. SPECIAL NOTE REGARDING AVERAGE COST BASIS

Due to special IRS requirements, the Average Cost method may only be selected or changed in writing. If you have previously selected Average Cost for your account and subsequently redeemed shares from that account, then the shares already in the account are locked in to the Average Cost method. You may change the method on the account for future purchases only. However, the purchases made prior to the change will remain valued at the average cost in place at the time of the change. If you have not redeemed shares from your account, you may revoke your Average Cost election without any effect on your previously purchased shares.

6. SIGNATURE AND AUTHORIZATION

By signing below, I hereby authorize Green Century Funds to act upon the instructions provided on this Cost Basis Election Form.

Signature of Account Owner

Date

Signature of Joint Account Owner

Date