TRADER IN SECURITIES ELECTION TO MARK-TO-MARKET

TAXPAYER HEREBY ELECTS UNDER IRC SEC 475(f) TO USE THE SAFE HARBOR MARK-TO-MARKET METHOD OF ACCOUNTING FOR ALL ELIGIBLE SECURITIES FOR WHICH TAXPAYER HAS AN ELIGIBLE METHOD.

THE ELECTION WILL FIRST BE EFFECTIVE FOR THE TAX YEAR ENDED _____ .

TAXPAYER ☐ DOES ☐ DOES NOT HAVE AN APPLICABLE FINANCIAL STATEMENT AS THAT TERM IS DESCRIBED IN REGS SEC 1.475(a)-4(h).

TAXPAYER AGREES TO PROVIDE UPON REQUEST ALL INFORMATION, RECORDS AND SCHEDULES PURSUANT TO REGS SEC 1.475(a)-4(k).

THE ELECTION IS MADE FOR THE FOLLOWING TRADE OR BUSINESS:

NAME OF TRADING BUSINESS: _____
EIN OF TRADING BUSINESS: _____

BROKERAGE NAME: _____
BROKERAGE ACCOUNT: _____

BROKERAGE NAME: _____
BROKERAGE ACCOUNT: _____

BROKERAGE NAME: _____
BROKERAGE ACCOUNT: _____

BROKERAGE NAME: _____
BROKERAGE ACCOUNT: _____

DATE OF ELECTION: _____