

# Ownership Change

✓ **Use this form to:**

- Make an Ownership Change of a taxable account due to a life event, such as financial or estate planning, marriage, divorce, death, or minor reaching age of majority.
- Gift mutual fund shares to another person or entity. For donations to nonprofits, use the [Gift to Nonprofit Organization](#) form. For Brokerage, use the [Brokerage Gift](#) form.
- Add an agent or attorney-in-fact to an existing account when not using the T. Rowe Price [Power of Attorney \(POA\)](#) form.

**Mail to:**

T. Rowe Price  
P.O. Box 17302  
Baltimore, MD 21297-1302

**Express delivery only:**

T. Rowe Price Mail Code 17302  
4515 Painters Mill Road  
Owings Mills, MD 21117-4903

- This stamp indicates a signature guarantee is required.
- This paper clip indicates you may need to attach documentation.
- This hand indicates where to sign.

**NOTE:** Review the [Ownership Change Due to Life Events](#) guide for any documentation required and for cost basis information.

For purposes of reporting cost basis, the amount transferred will use the cost basis method on the account. You may be able to change this method.

Visit [troweprice.com/costbasis](http://troweprice.com/costbasis) for information on cost basis, and consult a tax professional. Changing ownership is not a sale and is not reported on Form 1099-B. For a different cost basis method, check here  and attach a separate page.

**Inherited Assets**

Consult a tax professional and complete the appropriate information below.

Date of Death (mm/dd/yyyy)	Fair Market Value Basis Percent (if applicable)
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For individually owned assets, beneficiaries will receive fair market value as the basis for their portion of inherited assets unless the personal representative provides a different percent.

For jointly owned assets, there are two groups of ownership:

- Tenants by entirety or joint tenants with right of survivorship. Check the ownership type:
  - Spouses only.** We will treat the account as “qualified joint interest”—50% of the equally divided assets will be at fair market value basis for the surviving spouse unless the personal representative provides a different percent.
  - Owners are not spouses.** Inherited assets will be treated as non-covered, unless the personal representative provides a separate page to accurately identify specific shares that are transferred from the decedent, and should receive fair market value basis.
- Community property. 100% will be at fair market value basis for the surviving spouse unless the personal representative provides a different percent.

For more funds, an alternate valuation date, or to specify tax lots, check here and attach a separate page provided by the personal representative.

**3B Receiving Account**

Check new account or existing account.

- New account.** If the owners do not have an existing account under the new ownership, complete a [Mutual Fund New Account](#) form . Changing to a trust or estate or changing the primary taxpayer identification number also requires a [Mutual Fund New Account](#) form .
- Existing account.** (Different than originating account). The mutual fund designation remains the same as provided in Section 3A but with the ownership of the account below.

Account Number	Fund Name
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For more funds, check this box and attach a separate page.

**NOTE: If this is a gift at a loss and the receiving account uses average cost as the cost basis method: STOP.** Your request will not be processed unless you have the recipient sign and enclose a letter stating, “I acknowledge I am accepting the shares as a gift at a loss and agree to accept the fair market value as of the date of the gift as the cost basis.” If the recipient does not agree, call for other options.

**1 Current Ownership**

If the account had checkwriting services, discard the old checks.

Owner, Trustee, or Minor	Social Security Number (SSN)
Joint Owner, Co-trustee, or Custodian	SSN

For more owners, check this box and attach a [separate page](#).

**2 Ownership Removal**

Complete this section only if removing an owner. Remove the following owner/trustee/custodian/agent:

Name	SSN
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If you are removing a joint owner, any previously designated transfer on death beneficiaries will carry over to the new account. If the remaining owner(s) wish to change the beneficiary designation, they must complete a [Beneficiaries—Transfer on Death](#) form and a [New Account](#) form. A death certificate may be needed. See the [Ownership Change Due to Life Events](#) guide.

**3 Mutual Fund Accounts**

**3A Originating Account**

**Check one:**

Ownership change of all accounts with the same ownership.

Account Number	Fund Name
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Ownership change of **only** the account number(s) below.

Account Number	Fund Name
<input type="checkbox"/> Full Amount	Partial Amount: <input type="checkbox"/> \$* <input type="checkbox"/> % <input type="checkbox"/> Shares
Account Number	Fund Name
<input type="checkbox"/> Full Amount	Partial Amount: <input type="checkbox"/> \$* <input type="checkbox"/> % <input type="checkbox"/> Shares

For more funds, check this box and attach a [separate page](#).

\***NOTE:** Dollar balances fluctuate daily with the market. If the dollar amount is close to the total balance, provide share amount instead.

**Cost Basis for Originating Account**



## 4 Brokerage Account

### 4A Originating Account

Complete this section for Brokerage accounts.

From account number:

**Check one:**

- Entire account, including the linked money market fund.
- Percentage of account, including  % of the linked money market fund.
- Specific securities:

Security Name	Symbol	Share Amount
		<input type="checkbox"/> All shares
		<input type="checkbox"/> All shares
		<input type="checkbox"/> All shares

For more securities, check this box and attach a [separate page](#).

#### Cost Basis

For purposes of reporting cost basis, the cost basis method on the account will be applied to the securities transferred. You may be able to change this method. Visit [troweprice.com/costbasis](http://troweprice.com/costbasis) for more information on cost basis, and consult a tax professional. Changing ownership is not a sale and is not reported on Form 1099-B. For a different cost basis method, check here  and attach a [separate page](#).

#### Inherited Assets

Consult a tax professional and complete the appropriate information below.

Date of Death (mm/dd/yyyy)	Fair Market Value Basis Percent (if applicable)

For individually owned assets, beneficiaries will receive fair market value as the basis for their portion of inherited assets unless the personal representative provides a different percent.

For jointly owned assets, there are two groups of ownership:

- Tenants by entirety or joint tenants with right of survivorship. Check the ownership type:
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    - Owners are not spouses.** Inherited assets will be treated as non-covered unless the personal representative provides a separate page to accurately identify specific shares that are transferred from the decedent and should receive fair market value basis.
  - Community property. 100% will be at fair market value basis for the surviving spouse unless the personal representative provides a different percent.
- For more securities, or to request an alternate valuation date, check here and attach a [separate page](#) provided by the personal representative.

### 4B Receiving Account

Check new account or existing account.

- New account.** Complete a [Brokerage New Account](#) form.
- Existing account.** Account number:

## 5 Signature(s)

Signature(s) required below to authorize ownership change. If the ownership change is due to death, the personal representative must sign below to confirm that he/she has reviewed the cost basis information herein and to certify that any cost basis-related instructions provided are true and correct.

**Under penalties of perjury, I certify that:**

1. The number shown on this form is my correct taxpayer identification number.
2. I am not subject to backup withholding because:
  - a. I am exempt from backup withholding;
  - b. I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest and dividends; or
  - c. The IRS has notified me that I am no longer subject to backup withholding.Cross out this item 2 if you have been notified by the IRS that you are currently subject to backup withholding.
3. I am a U.S. citizen or other U.S. person (as defined in the IRS Form W-9 instructions).
4. The FATCA code(s) entered (if any) indicating that I am exempt from FATCA reporting is correct. Exemption Code (if any):  FATCA codes only apply to accounts maintained outside the U.S. by certain foreign financial institutions. For an account you hold in the United States you may leave this field blank. For a list of FATCA exemption codes and more information on FATCA please visit <http://www.irs.gov/pub/irs-pdf/fw9.pdf>.

If I fail to give the correct number or fail to sign this form, T. Rowe Price may reject, restrict, or redeem my account. I may also be subject to backup withholding, and I may be subject to an IRS penalty.

**The Internal Revenue Service does not require consent to any provision of this document other than the certifications required to avoid backup withholding.**

**NOTE:** Sign in front of a signature guarantor if a signature guarantee is required. Review the [Ownership Change Due to Life Events](#) guide.

#### Signature(s) and Date(s) Required

Owner, Trustee, or Minor	Date (mm/dd/yyyy)
<input checked="" type="checkbox"/>	
Joint Owner, Co-trustee, or Custodian	Date (mm/dd/yyyy)
<input checked="" type="checkbox"/>	
Personal Representative	Date (mm/dd/yyyy)
<input checked="" type="checkbox"/>	

**NOTE:** For more signatures, copy this page, sign, and enclose.

#### Signature Guarantee

You can obtain the Medallion signature guarantee from most banks, savings institutions, or broker-dealers. We cannot accept guarantees from notaries public or non-Medallion guarantors. The level of coverage provided by the guarantor's stamp must cover the dollar amount of the transaction or it may be rejected.

#### Medallion Signature Guarantee—Place Medallion Stamp Below

