



**OppenheimerFunds®**

The Right Way  
to Invest

# Acknowledgement of Receipt of Gift Form

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## | Instructions

Use this form to acknowledge receipt of assets transferred to your OppenheimerFunds account.

Questions? Please call **800 CALL OPP (225 5677)**.

I, \_\_\_\_\_ (print name of recipient) accept receipt of the assets being transferred to my OppenheimerFunds account. I understand that if my account is using Average Cost as the cost basis tax reporting method, and the gifted shares are being transferred at a loss, the gifted shares will be transferred at fair market value.

**X**

Signature of transfer recipient

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Trustees must sign in capacity as trustee if the receiving account will be a trust.

This notice refers to the federal tax rules that may apply to the transfer (state and local regulations may also apply). The rule may be found at Treasury Regulation 1.1012-1(e)(8). You may want to consult with a tax advisor before accepting gifted shares. Additional information may be available from your local IRS office or on the IRS's website at [irs.gov](http://irs.gov).

**Shares of Oppenheimer funds are not deposits or obligations of any bank, are not guaranteed by any bank, are not insured by the FDIC or any other agency, and involve investment risks, including the possible loss of the principal amount invested.**

*Before investing in any of the Oppenheimer funds, investors should carefully consider a fund's investment objectives, risks, charges and expenses. Fund prospectuses and summary prospectuses contain this and other information about the funds, and may be obtained by asking your financial advisor, visiting [oppenheimerfunds.com](http://oppenheimerfunds.com) or calling 1 800 CALL OPP (225 5677). Read prospectuses and summary prospectuses carefully before investing.*

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