

Tax Refund Direct Transfer Form

For direct deposit of your federal tax refund into your Delaware Investments® account(s)

Please complete the information below if you wish to automatically invest your 2013 federal income tax refund in one or more of your Delaware Investments accounts. You should have already completed Line 74 of IRS Form 1040 with the routing and account numbers provided by Delaware Investments. Please return this Tax Refund Direct Transfer Form to Delaware Investments, Attention: Special Services, P.O. Box 9876, Providence, RI 02940-8076. When your refund is received, an account confirmation will be sent to you noting the date and amount of the IRS payment.

Section I: Personal information

Name of primary tax filer

Name of joint filer

Social Security number

Street address

City

State

ZIP

Phone number (home)

Phone number (business)

Section II: Delaware Investments account to receive transfer

Refer to your Delaware Investments account statement for the account number. If this is a new account, Delaware Investments will fill in the account number, but please fill in the Fund name.

Fund name	Fund number	Account number	Percentage(s)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00%
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00%
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00%
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00%
			100.00%

Section III: Tax refund information

\$

Amount of expected refund

Date tax return was filed

Please note: Direct investments into existing accounts must meet the subsequent investment amount requirements stated in the Fund's current prospectus (generally \$100).

New accounts: This form must be accompanied by a separate New Account Registration form and your refund amount must meet the minimum initial investment amount of the selected designated fund (generally \$1,000). You can obtain a New Account Registration form by calling our Shareholder Service Center at 800 523-1918, from your financial advisor, or online by visiting delawareinvestments.com. Please read the prospectus and the summary prospectus carefully before you invest or send money. Any discussion pertaining to taxes in this communication (including attachments) may be part of the promotion or marketing of a product. As provided for in government regulations, advice (if any) related to federal taxes that is contained in this communication (including attachments) is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code. Individuals should seek advice based on their own particular circumstances from an independent tax advisor.

Retirement accounts: Investments directed to Individual Retirement Accounts (IRA), including Roth IRAs and Coverdell Education Savings Accounts, will be classified as year 2014 contributions and are subject to federal limitations (generally \$5,500 for IRAs, \$2,000 for Coverdell ESAs, per individual or per Social Security number). For new IRAs, this form must be accompanied by a separate IRA application. To establish a new IRA with your tax refund, the refund amount must be at least \$250. Delaware Investments cannot accept tax refund money for retirement accounts other than IRAs. You can obtain an IRA application by calling our Shareholder Service Center at 800 523-1918 or by visiting delawareinvestments.com.

For joint tax filers: We agree that the refund from our joint tax return listed in Section I is to be invested in the Delaware Investments account(s) referenced in Section II above.

Signature (primary tax filer)

Signature (joint filer)