

# Tax Refund Direct Transfer Form

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

Please complete the information below if you wish to automatically invest your 2009 federal income tax refund in one or more of your Delaware Investments accounts. You should have already completed Line 73a 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, 2005 Market St. 4th Floor, Philadelphia, PA 19103-3682. When your refund is received, an account statement will be sent to you confirming 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)

ext.

## 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 (example: Delaware Large Cap Value Fund).

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 our Web site at [www.delawareinvestments.com](http://www.delawareinvestments.com). Please read the 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 an Individual Retirement Account (IRA), including Roth IRAs and Coverdell Education Savings Accounts, will be classified as year 2010 contributions and are subject to federal limitations (\$5,000 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 our Web site at [www.delawareinvestments.com](http://www.delawareinvestments.com).

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

Signature (primary tax filer)

Signature (joint filer)

