**Notice to Shareholder of Undistributed Long-Term Capital Gains**

For calendar year 1990 or other tax year of the regulated investment company beginning .......................... 1990, and ending .......................... 1990

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<th>Shareholder’s Identifying number</th>
<th>Regulated Investment company’s Identifying number</th>
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1. Undistributed long-term capital gains for the year to be included in shareholder’s income

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2. Tax paid by the company on the gains shown on line 1. *(Shareholder: See instructions on back of Copy C for claiming credit or refund of this tax)*

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For Paperwork Reduction Act Notice, see back of Copy A.
Preparation of the form to IRS 8 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both IRS and the Office of Management and Budget at the addresses listed in the instructions for Form 1120-RIC.

1. Complete all three copies of this form for each shareholder for whom the RIC paid tax on undistributed capital gains designated under section 852(b)(3)(D).

2. Type or print the shareholder’s name, address (including ZIP code), and social security number. If other than an individual, enter the employer identification number (EIN). (However, if a shareholder is an individual retirement arrangement (IRA), enter the identifying number of the IRA trust. Do not enter the social security number of the person for whom the IRA is maintained.)

3. Type or print the name, address (including ZIP code), and EIN of the fund as shown on Form 2438, Regulated Investment Company Undistributed Capital Gains Tax Return.

4. Enter on line 1 the shareholder’s share of undistributed capital gains included on line 11, Form 2438.

5. Enter on line 2 the amount of tax paid on the amount shown on line 1 of Form 2439.

6. Give copies B and C to the shareholder by the 60th day after the close of the company’s tax year.

Notice to Shareholder of Undistributed Long-Term Capital Gains

For calendar year 1990 or other tax year of the regulated investment company beginning ____________ , 1990, and ending ____________ , 19____

To be attached to shareholder’s income tax return for the tax year that includes the last day of the company’s tax year.

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2. Tax paid by the company on the gains shown on line 1. (Shareholder: See instructions on back of Copy C for claiming credit or refund of this tax). $______________________
See Instructions for Shareholder on Back of Copy C
**Notice to Shareholder of Undistributed Long-Term Capital Gains**

For calendar year 1990 or other tax year of the regulated investment company beginning ______________, 1990, and ending ______________ 19

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1. Undistributed long-term capital gains for the year to be included in shareholder’s income

2. Tax paid by the company on the gains shown on line 1. *(Shareholder: See instructions on back of Copy C for claiming credit or refund of this tax.)*

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Instructions for Shareholder
(Section references are to the Internal Revenue Code.)

The regulated investment company (RIC) named on the front of this form has elected under the Internal Revenue Code to keep and pay income tax on certain net capital gain income it received during its tax year. As a shareholder, you are required to report your share of this gain on your tax return. This income is not reported to you on Form 1099-DIV.

Shareholders who are individuals must report the line 1 amount on Schedule D (Form 1040). Part II Long-Term Capital Gains and Losses. Shareholders that are corporations must report this amount on Schedule D (Form 1120), Part II Long-Term Capital Gains and Losses. See Pub. 564, Mutual Fund Distributions.

Line 2 of this form contains your share of the tax paid by the RIC on the net capital gain income it did not distribute. You can get a refund or credit of this tax as follows:

- Individuals, Fiduciaries, Partnerships, and Corporations.—See the instructions for your tax return.
- Nonresident Aliens.—See Form 1040NR.
- Foreign Corporations.—See Form 1120F.
- Exempt Organizations and Certain Trustees.—Organizations exempt from tax under section 501(a) (and to which section 511 does not apply) should claim their refund by filing Form 990-T, Exempt Organization Business Income Tax Return, as follows: (1) Complete the heading (using the name and EIN of the exempt organization) and signature area, (2) enter the refund or credit on the appropriate lines, and (3) indicate at the top of the return "Claim for Refund Shown on Form 2439."
- Trustees for Individual Retirement Accounts (IRA) described in section 408 (including a custodial account described in section 408(h)) should file a single composite Form 990-T to claim their refund. See the instructions for Form 990-T.

Caution: A trustee or custodian of an IRA should not send a copy of Form 2439 to the owner of the IRA.

- Nominees.—If you are not the actual owner of the shares for which this form is issued, you must take the following actions within 90 days after the close of the investment company’s tax year (A nominee acting as a custodian of a unit investment trust described in section 851(f)(1) has 70 days. Nominee residents of a foreign country have 150 days.)

(1) Complete all three copies of Form 2439 for each owner. The total undistributed long-term capital gain and tax shown on Form 2439 prepared for each owner should agree with the amounts on the Copy B that you received from the RIC. You can get Form 2439 from most IRS offices.

(2) Enter your name as “Nominee” and your address, as well as that of the RIC, in the block provided for the RIC.

(3) Write the word “Nominee” in the upper right corner of the Copy B that you receive from the RIC.

(4) Attach Copy A of the form you complete to the Copy B you receive from the RIC.

(5) File them with your Internal Revenue Service Center. (If you are a resident of a foreign country, file them with the Internal Revenue Service Center, Philadelphia, PA 19255.)

(6) Give the actual owner copies B and C of the forms you prepare.