

VOID CORRECTED

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Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2012 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2012, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2012, and ending _____, 20 _____	
Identification number of RIC or REIT	1a Total undistributed long-term capital gains		Copy A Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1b Unrecaptured section 1250 gain		
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.
	2 Tax paid by the RIC or REIT on the box 1a gains		

Form **2439**

Cat. No. 11858E

www.irs.gov/form2439

Department of the Treasury - Internal Revenue Service

Instructions for the Regulated Investment Company (RIC) and the Real Estate Investment Trust (REIT)

Section references are to the Internal Revenue Code.

Reporting Information

1. Complete Copies A, B, C, and D for each shareholder for whom the regulated investment company (RIC) or real estate investment trust (REIT) paid tax on undistributed capital gains under section 852(b)(3)(D) or 857(b)(3)(D).
2. Attach Copy A of all Forms 2439 to Form 1120-RIC or Form 1120-REIT when it is filed at the appropriate IRS service center.
3. Furnish Copies B and C of Form 2439 to the shareholder by the 60th day after the end of the RIC's or the REIT's tax year.
4. Retain Copy D for the RIC's or REIT's records.



For a shareholder that is an individual retirement arrangement (IRA), send Copies B and C to the trustee or custodian of the IRA. Do not send copies to the owner of the IRA.

RIC's or REIT's name, address, and identification number. Enter the name, address (including ZIP code) and employer identification number (EIN) of the RIC or REIT as shown on Form 2438, Undistributed Capital Gains Tax Return.

Shareholder's identifying number, name, and address. Enter the shareholder's social security number (SSN), name, and address (including ZIP code). If the shareholder is not an individual, enter the EIN. If a shareholder is an IRA, enter the identification number of the IRA trust. Do not enter the SSN of the person for whom the IRA is maintained.

Box 1a. Enter the amount of undistributed capital gains from line 11, Form 2438, allocable to the shareholder.

Box 1b. Enter the shareholder's allocable portion of the amount from box 1a that has been designated as unrecaptured section 1250 gain from the disposition of depreciable real property.

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Identification number of RIC or REIT	1a Total undistributed long-term capital gains		Copy B Attach to the shareholder's income tax return for the tax year that includes the last day of the RIC's or REIT's tax year.
Shareholder's identifying number	1b Unrecaptured section 1250 gain		
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain	
	2 Tax paid by the RIC or REIT on the box 1a gains		

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Instructions for the Shareholder

Section references are to the Internal Revenue Code.

What's New

Corporate shareholders of RICs and REITs will now have to enter the undistributed long-term capital gains from box 1a in Part II of Form 8949, Sales and Other Dispositions of Capital Assets. See the instructions for box 1a below.

Reporting Information

Box 1a. This amount is your total undistributed long-term capital gain from your regulated investment company (RIC) or real estate investment trust (REIT).

Report the total amount as a long-term gain on the appropriate Schedule D. For example, individuals report this amount on line 11, column (h), of Schedule D (Form 1040). Estates and trusts report this amount on Schedule D (Form 1041).

Corporate shareholders report this amount in Part II of Form 8949. See Form 8949, Schedule D (Form 1120), and the related instructions for details.

If there is an amount in box 1b, 1c, or 1d, special instructions apply for entering those amounts on the appropriate Schedule D. See *Undistributed Capital Gains* in the Schedule D (Form 1040) and Schedule D (Form 1041) instructions.

Box 1b. This amount is the unrecaptured section 1250 gain. Individual filers and estates and trusts report this amount on line 11 of the *Unrecaptured Section 1250 Gain Worksheet* in the Schedule D (Form 1040) instructions.

Box 1c. This amount applies to the portion of the amount in box 1a attributable to a section 1202 gain (sale of qualified small business stock). Individual filers and estates and trusts, see *Exclusion of Gain on Qualified Small Business (QSB) Stock* in the Schedule D (Form 1040) instructions.

Box 1d. This amount is the collectibles gain (28% rate gain), portion of the amount in box 1a. Individual filers enter this amount on line 4 of the *28% Rate Gain Worksheet* in the Schedule D (Form 1040) instructions. Estates and trusts use this amount to complete the *28% Rate Gain Worksheet* in the Schedule D (Form 1041) instructions.

Box 2. This amount is the tax paid by the RIC or REIT on the undistributed long-term capital gains shown in box 1a. You can apply for a refund or credit of this tax as follows.

Individuals, Nonresident Aliens, and Estates and Trusts. See line 71 of Form 1040, line 67 of Form 1040NR, or line 24f of Form 1041, and the related instructions.

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Identification number of RIC or REIT	1a Total undistributed long-term capital gains		Copy C For shareholder's records.
Shareholder's identifying number	1b Unrecaptured section 1250 gain		
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain	
	2 Tax paid by the RIC or REIT on the box 1a gains		

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Instructions for the Shareholder *(Continued)*

Corporations (other than S Corporations). See Schedule J, line 19a of Form 1120 or line 5f of Form 1120-F, and the related instructions. All other corporations report this amount on the line designated as "Credit for tax paid on undistributed capital gains."

S Corporations, Partnerships, and Electing Large Partnerships. See the Specific Instructions for (Schedules K and K-1, Part III) (Form 1120S and 1065) for details on reporting each item to the shareholders and partners. For Electing Large Partnerships (ELPs), see the line 27 Instructions for Form 1065-B.

Exempt Organizations and Certain Trustees. See the instructions for Form 990-T if it is filed by:

1. Organizations exempt from tax under section 501(a) filing Form 990-T to claim their refund of income tax paid on undistributed long-term capital gains, or

2. Trustees for individual retirement arrangements (IRAs) described in section 408 (including accounts described in section 408(h)) filing a single composite Form 990-T to claim the refund referred to above.

Nominees. If you are not the actual owner of the shares for which this form is issued, you must do the following.

1. Complete Copies A, B, C, and D of Form 2439 for each owner. The total undistributed long-term capital gains entered in box 1a, the amounts entered in boxes 1b, 1c, and 1d and the tax shown in box 2 on the Form 2439 for each owner must agree with the amounts on Copy B that you received from the RIC or REIT.

2. Enter your name as "Nominee" and your address in the block for the RIC's or REIT's name and address, and the RIC's or REIT's name and address in the same block.

3. Write "Nominee" in the upper right corner of the Copy B you received from the RIC or REIT and attach it to the Copy A you completed.

4. File the Copy B you received (with an attached Copy A) with the Internal Revenue Service Center where you file your income tax return.

5. Give the actual owner Copies B and C of the forms you complete.

6. Copy D is to be maintained by the RIC or REIT.

A nominee has 90 days after the close of the RIC's or REIT's tax year to complete items 1 through 5 above. However, a nominee acting as a custodian of a unit investment trust described in section 851(f)(1) has 70 days. A nominee who is a resident of a foreign country has 150 days.

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Identification number of RIC or REIT	1a Total undistributed long-term capital gains		Copy D For records of the regulated investment company or the real estate investment trust.
Shareholder's identifying number	1b Unrecaptured section 1250 gain		
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain	
	2 Tax paid by the RIC or REIT on the box 1a gains		

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Instructions for the RIC and the REIT (Continued)

Box 1c. The section 1202 gain is the portion of box 1a that is attributable to the sale or exchange by the RIC of qualified small business stock issued after August 10, 1993, and held for more than 5 years. Enter the shareholder's allocable portion of the amount from box 1a attributable to a section 1202 gain. In addition, attach a statement that reports separately for each designated section 1202 gain the following information: the amount of the section 1202 gain, the name of the corporation that issued the stock, the dates on which the RIC acquired and sold the stock, and the shareholder's portion of the RIC's adjusted basis and sales price of the stock.

Box 1d. Enter the shareholder's allocable portion of the amount from box 1a attributable to collectibles gain (28% rate gain). Do not include any section 1202 gain in box 1d.

Box 2. Enter the tax paid on the amount in box 1a.

Future developments. Information about any future developments that affect Form 2439 (such as legislation) will be posted at www.irs.gov/form2439.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 3 hr., 6 min.
- Learning about the law or the form** 47 min.
- Preparing and sending the form to the IRS** 52 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the IRS at the address listed in the Instructions for Form 1120-RIC or Form 1120-REIT.