

Non-dividend distributions (Return of Capital) – Box 3 of your Form 1099-DIV

These distributions represent a non-taxable return of capital. These distributions are a tax-free return of capital and should not be reported as income, whether received in cash or reinvested in stock. The distributions from return of capital will, however, reduce your cost basis in the shares.

IRS Circular 230 Disclosure: Any information contained in this communication (including any attachments) is not intended to be used, and cannot be used, to avoid penalties imposed under the U.S. Internal Revenue Code.