

**Bold, underlined** text indicates additions to text

## Distributions Service Guide

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### Other Services

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### Undistributed Long-Term Capital Gains

Under the Internal Revenue Service (IRS) regulations, total undistributed long-term capital gains from regulated investment companies (RICs) or real estate investment trusts (REITs) are required to DTCC Public (White) Other Services: Claims Distributions Service Guide 47 be reported on IRS Form 2439, "Notice to Shareholder of Undistributed Long-Term Capital Gains" for each IRS Form 2439 that DTC receives from a RIC or REIT.

DTC prepares an IRS Form 2439 with a copy filed with the IRS and copies provided to its participants.

### **Tax Form Repository**

**Beginning on June 15, 2021, to facilitate Participants' ability to comply with tax withholding and reporting regulations relating to the disposition of partnership interests, and in furtherance of DTC's role as a "clearing organization" in accordance with Section 1.1446(f)-4(a)(5) of the final regulations of the Internal Revenue Service, Participant tax status information ("Tax Status Information") from the Tax Forms of Participants shall be made available to Participants in the "Instructions" tab of CA Web, within "TaxInfo, Country of Investment: United States". Tax Status Information will no longer be available once Tax Forms become available for download from CA Web, as described below.**

**Beginning on or about August 31, 2021, to facilitate Participants' ability to comply with tax withholding and reporting regulations relating to the disposition of partnership interests, and in accordance with Section 1.1446(f)-4(a)(5) of the final regulations of the Internal Revenue Service, Participant tax forms (i.e. IRS Forms W-9 and W-8) ("Tax Forms") shall be available for Participants to view and download. Tax Forms shall be available in the "Instructions" tab of CA Web, within "TaxInfo, Country of Investment: United States."**

## **Opt-Out**

**Effective immediately, a Participant may submit an election (“Opt-Out Election”) to DTC to opt-out of having its Tax Form and Tax Status Information posted to CA Web, by electronically submitting a form (“Opt-Out Form”) made available by DTC for this purpose. The Opt-out Form, as well as the mechanism for completing, electronically signing and submitting the form, is available at <https://na2.docusign.net/Member/PowerFormSigning.aspx?PowerFormId=854f0396-16aa-4fbb-bf67-c694274c04cf&env=na2&acct=642629e5-740a-442a-b744-d7655d9a1f21&v=2>. Any Opt-Out Election will only be considered valid if it is (i) fully completed and electronically signed by an authorized signer of the Participant using the Opt-Out Form and (ii) submitted through the mechanism made available through this link. An Opt-Out Election will become effective as of a date designated by the Participant on the Opt-Out Form. For this purpose, a Participant may designate its account activation date (for new Participants of DTC), or a future date, for its Opt-Out Election to become effective. Each Opt-Out Election will remain in place indefinitely until DTC is in receipt of a duly authorized written notice from the Participant rescinding this Opt-Out Election.**

**Please contact your Relationship Manager with any questions regarding Opt-Out Elections.**

Claims

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