

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis Of the Fund's total cash distribution of $\$ 1.042066$ per share, $\$ 0.101272$ is a nontaxable return of capital per share, reducing the shareholder's adjusted basis in the Fund. To the extent that the return of capital exceeds the shareholder's basis, the distribution is taxable as a capital gain to the shareholder.
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16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates The calculation of the return of capital is based upon the Fund's accumulated earnings and profits as of its tax year ended October 31, 2013. The amount of the return of capital should be applied against the shareholder's adjusted basis of the stock, reducing the basis in such stock, but not below zero. The amount of the return of capital that exceeds a zero adjusted basis, if any, is gain from the sale of exchange of property.
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17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based Internal Revenue Code Sections 301(c) and 316(a).
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18 Can any resulting loss be recognized? Not applicable.
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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year The reportable year of this organizational action is 2013.
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15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis Of the Fund's total cash distribution of $\$ 0.960147$ per share, $\$ 0.093311$ is a nontaxable return of capital per share, reducing the shareholder's adjusted basis in the Fund. To the extent that the return of capital exceeds the shareholder's basis, the distribution is taxable as a capital gain to the shareholder.
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15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis Of the Fund's total cash distribution of $\$ 1.084807$ per share, $\$ 0.105426$ is a nontaxable return of capital per share, reducing the shareholder's adjusted basis in the Fund. To the extent that the return of capital exceeds the shareholder's basis, the distribution is taxable as a capital gain to the shareholder.
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15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis Of the Fund's total cash distribution of $\$ 1.016113$ per share, $\$ 0.098750$ is a nontaxable return of capital per share, reducing the shareholder's adjusted basis in the Fund. To the extent that the return of capital exceeds the shareholder's basis, the distribution is taxable as a capital gain to the shareholder.
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15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis Of the Fund's total distribution of $\$ 1.050874$ per share, $\$ 0.102128$ is a nontaxable return of capital per share, reducing the shareholder's adjusted basis in the Fund. To the extent that the return of capital exceeds the shareholder's basis, the distribution is taxable as a capital gain to the shareholder.
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15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis Of the Fund's total distribution of $\$ 1.085110$ per share, $\$ 0.105455$ is a nontaxable return of capital per share, reducing the shareholder's adjusted basis in the Fund. To the extent that the return of capital exceeds the shareholder's basis, the distribution is taxable as a capital gain to the shareholder.
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15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis Of the Fund's total cash distribution of $\$ 1.096542$ per share, $\$ 0.106566$ is a nontaxable return of capital per share, reducing the shareholder's adjusted basis in the Fund. To the extent that the return of capital exceeds the shareholder's basis, the distribution is taxable as a capital gain to the shareholder.
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