

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)(C).
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.

The RIC or REIT can truncate a shareholder's identifying number on the Form 2439 the RIC or REIT sends to the shareholder. Truncation is not allowed on the Form 2439 the RIC or REIT files with the IRS. Also, the RIC or REIT cannot truncate its own identification number on any form.

To truncate, where allowed, replace the first 5 digits of the 9-digit number with asterisks (*) or Xs (for example, an SSN xxx-xx-xxxx would appear as ***_*-xxxx or XXX-XX-xxxx). For more information, see Regulations section 301.6109-4.

Box 1a. Enter the amount of undistributed capital gains from line 11, Form 2438 (Rev. December 2020) or the applicable line of the current revision of the form, allocable to the shareholder.

(Continued on the back of Copy D)