

From Capital Group

#### Tax Guide 2015

Form 1099-DIV Edition

Your American Funds 1099-DIV provides information about ordinary and qualified dividends, exempt-interest dividends and capital gain distributions, as well as any foreign tax distributed.

You'll need this information and your year-end statements to file your IRS Form 1040 or 1040A. If you sold or exchanged fund shares in 2015, see the 1099-B edition of our Tax Guide for further information to help you file your taxes.

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A quick guide to the information on Form 1099-DIV and listings for additional information.

#### Pages Qualified Dividend Information

3-4 An explanation of this portion of your dividend, important holding period information, and a list of funds that paid qualified dividends.

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5 An overview of what they are and how they are treated for tax purposes.

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A guide to some of the special state income tax considerations, including AMT and state tax exemptions, and a worksheet showing the applicable funds and state-by-state factors.

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An overview of foreign tax distributions, including foreign tax credit, and worksheets showing funds that distributed foreign income and foreign qualified dividend income.

# Note: The information in this guide does not apply to fund shares you own in a refinement account, such as an

#### Resources

#### Oaline

#### Tax Guide 2015: Form 1099-B Edition

- Explanation of American Funds Form 1099-B.
- Information about cost basis reporting

#### www.americanfunds.com/taxes.

#### American Funds Tax Center

- Your American Funds tax forms
- Worksheet calculators for state tax exclusions and foreign income
- Year-end distribution information

#### www.americanfunds.com/taxes

#### American Funds Website

- Ex-dividend dates for all funds.
- Per-share dividend amounts
- Up to nine years of account history.
- Available cost basis information

#### www.americanfunds.com

#### IRS Website

IRS forms and schedules.

#### www.irs.gov

#### TurboTax" or H&R Block At Home "

You can import information from your American Funds Form 1099-DIV, 1099-8 and 1099-R directly into TurboTax or H&R Block At Home software. Refer to your software's instructions for more information.

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