

2017 Year-End Tax Reporting (ULTCG) Instructions

Form 2439

[Download the blank Form 2439 Spreadsheet](#). After following the below steps, email the completed Form 2439 Spreadsheet to the following:

1. **Wall Street Concepts:** wsc.tax@fisglobal.com
Point of contact should you have inquiries: Justin Feuerstein (646) 445-1111
2. **Depository Trust & Clearing Corporation:** tax@broadridge.com
3. tax@nareit.com

Please make sure that you label the documents attached to your emails with adequate information identifying your company. Unlike the Form 1099-DIV Spreadsheet, the Form 2439 Spreadsheet is not company-specific. We strongly suggest that you communicate your information to each of the three recipients via email to reduce the likelihood of transcription errors.

*The information items listed below should be provided electronically within 45 days after the close of your tax year. All amounts should be entered in US dollars per share of stock outstanding and should **only include 6 significant digits** following the decimal point.*

1. **Schedule Description [Column A/1]** - This schedule is to be completed only if a REIT has declared an “undistributed long-term capital gain” to be reported to the IRS on Form 2439.
2. **CUSIP Number [Column B/2]** - Nine-digit CUSIP number pertaining to Standard & Poor’s CUSIP number directory and described in column 4. CUSIP numbers **must include all nine digits**. If information is provided for more than one CUSIP, please list individual securities by ascending CUSIP numbers.
3. **Ticker Symbol [Column C/3]** -The ticker symbol of the security described in column 1.
4. **Corrected [Column D/4]** - “C” = corrected: Indicates that the information provided in the current transmission of Form 2439 reflects a correction to information previously reported in an earlier transmission of Form 2439. No Entry (blank) indicates that the information provided in the current transmission of Form 2439 was not previously reported.
5. **REIT Street Address [Column E/5]** - Full postal street address of the company reporting.
6. **REIT City, State and Zip Code [Column F/6]** - Full postal city, state and zip code of the company reporting.

7. **REIT Tax Identification Number (TIN) [Column G/7]** - Full nine-digit tax identification number, including dashes (-) appropriately displayed.
8. **Tax Year Beginning Date (MM/DD/YYYY) [Column H/8]** - The first day of the tax year reported.
9. **Tax Year Ending Date (MM/DD/YYYY) [Column I/9]** - The last day of the tax year reported.
10. **Total Undistributed Long-Term Capital Gain [Column J/10]** - The amount of undistributed long-term capital gain per share allocable to shareholders.
11. **Un-recaptured Section 1250 Rate Gain [Column K/11]** - That amount of the cash distribution per share attributed to long-term capital gain and taxed at a 25% maximum rate; for example, the portion of certain gains from depreciable real property attributed to straight-line depreciation.
12. **Section 1202 Gain [Column L/12]** - Not applicable to REITs
13. **28% Rate Gain [Column M/13]** - Gains from sales of collectibles taxed at a 28% maximum rate. Generally, this is not applicable to REITs.
14. **Tax Paid [Column N/14]** - The tax paid by REITs on the undistributed long-term capital gains reported in column J/10, expressed as a per share amount.