



## 2012 Foreign Country Income Summary

The following funds (see chart on next page) have elected under section 853 of the Internal Revenue Code to pass through to their shareholders the opportunity to claim foreign taxes withheld as either a credit or a deduction. Therefore, you are deemed to have paid directly the foreign taxes included in box 6 on your Form 1099-DIV. A foreign tax credit will generally result in a direct reduction in your U.S. tax liability, subject to certain limitations.

The information contained within the chart will assist you in calculating the information necessary to claim either a credit or itemized deduction. While it may not be necessary in order to substantiate the credit, if you would like to calculate your foreign source income by country, multiply your ordinary dividends (Box 1a of Form 1099-DIV) by each factor shown in the 'Foreign Income Factor' column of the 2012 Foreign Income Summary Chart. To calculate your foreign taxes paid by country, multiply your foreign taxes paid (Box 6 of Form 1099-DIV) by each factor shown in the 'Foreign Tax Factor' column of the same chart.

The amount reported as "non qualifying" on the chart did not meet the fund level holding period requirement and is therefore allowed as a deduction only.

In order to claim a foreign tax credit, you, as a shareholder, must also satisfy certain holding period requirements with respect to your mutual fund shares. If the holding period requirements are not met, the foreign taxes will qualify as itemized deductions only. Consider speaking to a tax professional to determine whether the foreign taxes passed through to you by the fund are either creditable or qualify as an itemized deduction, and whether to make the election to exempt you from the foreign tax credit limitations and the filing requirement of Form 1116.

### **Important Information**

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## 2012 Foreign Country Income Summary Global Resources Fund (PSPFX)

	The amount in the total ordinary dividends box (box 1a) of Form 1099-DIV is from the following countries.	The amount in the foreign tax paid box (box 6) of Form 1099-DIV is from the following countries.
	<b>Foreign Income Factor</b>	<b>Foreign Tax Factor</b>
Country Breakdown Provided Pursuant to IRS Section 853( c )	<b>Global Resources PSPFX</b>	<b>Global Resources PSPFX</b>
Australia	0.78%	0.00%
Bermuda	0.70%	0.00%
Brazil	0.69%	0.00%
Netherlands	0.25%	7.43%
Canada	2.15%	62.72%
Curacao	0.59%	0.00%
Russia	0.33%	9.65%
United Kingdom	0.74%	0.00%
Jersey Channel Islands	0.03%	0.00%
Foreign Source	6.26%	79.80%
United States Source	14.31%	0.00%
Non-Qualifying	0.00%	20.20%
Other Income	79.43%	0.00%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>



## 2012 Foreign Country Income Summary Gold and Precious Metals Fund (USERX)

	The amount in the total ordinary dividends box (box 1a) of Form 1099-DIV is from the following countries.	The amount in the foreign tax paid box (box 6) of Form 1099-DIV is from the following countries.
	<b>Foreign Income Factor</b>	<b>Foreign Tax Factor</b>
Country Breakdown Provided Pursuant to IRS Section 853( c )	<b>Gold and Precious Metals Fund USERX</b>	<b>Gold and Precious Metals Fund USERX</b>
Australia	0.81%	0.32%
Canada	22.58%	87.02%
Peru	1.23%	0.00%
South Africa	4.32%	5.06%
Jersey Channel Island	2.15%	0.00%
Foreign Source	31.09%	92.40%
United States Source	7.58%	0.00%
Non-Qualifying	0.00%	7.60%
Other Income	61.33%	0.00%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>



## 2012 Foreign Country Income Summary MegaTrends Fund (MEGAX)

	The amount in the total ordinary dividends box (box 1a) of Form 1099-DIV is from the following countries.	The amount in the foreign tax paid box (box 6) of Form 1099-DIV is from the following countries.
	<b>Foreign Income Factor</b>	<b>Foreign Tax Factor</b>
Country Breakdown Provided Pursuant to IRS Section 853( c )	<b>MegaTrends Fund MEGAX</b>	<b>MegaTrends Fund MEGAX</b>
Bermuda	4.22%	0.00%
Brazil	26.45%	0.00%
China	2.28%	6.09%
Czech Republic	2.95%	11.80%
Netherlands	0.48%	1.90%
Canada	4.60%	18.44%
Hong Kong	0.47%	0.00%
Indonesia	1.18%	4.74%
Japan	0.27%	0.51%
Mexico	2.23%	0.00%
Peru	0.18%	0.00%
Marshall Islands	2.46%	0.00%
Russia	1.17%	4.72%
Turkey	7.81%	31.27%
Thailand	1.96%	5.24%
South Africa	0.78%	0.00%
Cayman Islands	1.08%	0.00%
South Korea	0.69%	3.03%
Foreign Source	61.26%	87.74%
United States Source	28.63%	0.00%
Non-Qualifying	0.00%	12.26%
Other Income	10.09%	0.00%
<b>TOTAL</b>	<b>99.98%</b>	<b>100.00%</b>



## 2012 Foreign Country Income Summary China Region Fund (USCOX)

	The amount in the total ordinary dividends box (box 1a) of Form 1099-DIV is from the following countries.	The amount in the foreign tax paid box (box 6) of Form 1099-DIV is from the following countries.
	<b>Foreign Income Factor</b>	<b>Foreign Tax Factor</b>
Country Breakdown Provided Pursuant to IRS Section 853( c )	<b>China Region Fund USCOX</b>	<b>China Region Fund USCOX</b>
Bermuda	1.24%	0.00%
China	20.54%	26.40%
Hong Kong	12.97%	0.00%
Indonesia	3.70%	6.87%
New Zealand	1.74%	3.23%
Malaysia	2.02%	0.00%
Philippines	6.19%	22.98%
Singapore	0.30%	0.00%
Taiwan	2.46%	0.00%
Thailand	21.46%	26.57%
Italy	0.14%	0.27%
United Kingdom	3.34%	0.00%
Cayman Islands	20.23%	0.00%
South Korrea	2.16%	4.42%
Foreign Source	98.49%	90.74%
United States Source	1.50%	0.00%
Non-Qualifying	0.00%	9.26%
Other Income	0.00%	0.00%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>



## 2012 Foreign Country Income Summary Eastern European Fund (EUROX)

	The amount in the total ordinary dividends box (box 1a) of Form 1099-DIV is from the following countries.	The amount in the foreign tax paid box (box 6) of Form 1099-DIV is from the following countries.
	<b>Foreign Income Factor</b>	<b>Foreign Tax Factor</b>
Country Breakdown Provided Pursuant to IRS Section 853( c )	<b>Eastern European Fund EUROX</b>	<b>Eastern European Fund EUROX</b>
Czech Republic	5.39%	5.03%
Canada	0.04%	0.05%
Hungary	1.04%	0.00%
Poland	11.86%	12.63%
Russia	60.82%	64.73%
Turkey	18.73%	17.56%
United Kingdom	0.80%	0.00%
Jersey Channel Islands	1.32%	0.00%
Foreign Source	100.00%	100.00%
United States Source	0.00%	0.00%
Non-Qualifying	0.00%	0.00%
Other Income	0.00%	0.00%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>