



2013 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 2013 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

Tax information contained herein is general in nature, is provided for informational purposes only, and should not be construed as legal or tax advice. U.S. Global Investors does not provide legal or tax advice. U.S. Global Investors cannot guarantee that such information is accurate, complete, or timely. Laws of a particular state or laws which may be applicable to a particular situation may have an impact on the applicability, accuracy, or completeness of such information. Federal and state laws and regulations are complex and are subject to change. Changes in such laws and regulations may have a material impact on pre- and/or after-tax investment results. U.S. Global Investors makes no warranties with regard to such information or results obtained by its use. U.S. Global Investors disclaims any liability arising out of your use of, or any tax position taken in reliance on, such information. Consider speaking to an attorney or tax professional regarding your specific legal or tax situation.



2013 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
Country Breakdown Provided Pursuant to IRS Section 853(c)	Foreign Tax Factor	Foreign Income Factor
Australia	0.00%	2.74%
Bahamas	0.00%	0.00%
Bermuda	0.00%	0.28%
Brazil	0.00%	0.61%
Netherlands	9.87%	1.14%
Canada	72.13%	4.20%
Marshall Islands	0.00%	0.02%
United Kingdom	0.00%	1.19%
Chile	0.00%	0.39%
Jersey Channel Islands	0.00%	2.48%
Foreign Source	82.00%	13.05%
United States Source	0.00%	28.84%
Non-Qualifying	18.00%	0.00%
Other Income	0.00%	58.11%
TOTAL	100.00%	100.00%



2013 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
Country Breakdown Provided Pursuant to IRS Section 853(c)	Foreign Tax Factor	Foreign Income Factor
Bermuda	0.00%	8.22%
China	55.98%	25.85%
Hong Kong	0.00%	11.92%
Indonesia	7.42%	2.11%
India	0.00%	0.00%
Philippines	21.19%	3.01%
Thailand	4.32%	1.84%
United Kingdom	0.00%	6.58%
Cayman Islands	0.00%	39.34%
South Korea	5.79%	1.12%
Foreign Source	94.70%	99.99%
United States Source	0.00%	0.00%
Non-Qualifying	5.30%	0.00%
Other Income	0.00%	0.00%
TOTAL	100.00%	100.00%



2013 Foreign Country Income Summary Emerging Europe 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
Country Breakdown Provided Pursuant to IRS Section 853(c)	Foreign Tax Factor	Foreign Income Factor
Czech Republic	8.60%	8.87%
Hungary	0.00%	1.08%
Poland	15.87%	13.94%
Russia	46.82%	41.01%
Turkey	24.80%	22.63%
Italy	0.44%	0.29%
United Kingdom	0.00%	2.39%
Austria	2.74%	2.40%
Virgin Islands	0.00%	4.31%
Luxembourg	0.50%	0.44%
Kazakhstan	0.00%	2.14%
Jersey Channel Islands	0.00%	0.50%
Foreign Source	99.77%	100.00%
United States Source	0.00%	0.00%
Non-Qualifying	0.23%	0.00%
Other Income	0.00%	0.00%
TOTAL	100.00%	100.00%