



2013 Qualified Dividends

This guide has been prepared to assist shareholders with reporting qualified dividends on their 2013 tax returns.

What is a qualified dividend?

Qualified dividends are the ordinary dividends subject to the same 0%, 15%, or 20% maximum tax rate that applies to net capital gain. They should be shown in box 1b of the Form 1099-DIV you receive.

The maximum rate of tax on qualified dividends is:

- 0% on any amount that otherwise would be taxed at a 10% or 15% rate.
- 15% on any amount that otherwise would be taxed at rates greater than 15% but less than 39.6%.
- 20% on any amount that otherwise would be taxed at a 39.6% rate.

To qualify for the maximum rate, all of the following requirements must be met.

- The dividends must have been paid by a U.S. corporation or a qualified foreign corporation.
- The dividends are not listed with the IRS as dividends that do not qualify. Refer to [IRS Publication 17](#) or [IRS Publication 550](#) for more information.
- You meet the holding period (discussed below).

What is the qualified dividend holding period requirement?

You must have held the stock for more than 60 days during the 121-day period that begins 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the buyer of a stock is not entitled to receive the next dividend payment. Instead, the seller will get the dividend. When counting the number of days you held the stock, include the day you disposed of the stock, but not the day you acquired it.

Funds that paid qualified dividends in 2013	
Qualified Dividend Percentage	
China Region Fund	100%
Holmes Macro Trends Fund	24.06%
Global Resources Fund	52.44%
MegaTrends Fund	100%
Emerging Europe Fund	100%
All American Equity Fund	48.30%

For more information concerning Qualified Dividends and the holding period requirement, please review the *Instructions for Form 1099-DIV* available at, www.irs.gov.

This information does not constitute tax advice and is provided for informational purposes only. Please consider speaking with an attorney and/or tax professional regarding your specific legal or tax situation.