



CAPITAL
GROUP®
AMERICAN
FUNDS®

Form 1099-DIV

2018 Tax Information

Form 1099-DIV reports dividend and/or capital gain distributions paid during tax year 2018 to your American Funds mutual fund accounts that have the same taxpayer identification number, ZIP code, registration and dealer firm information. We are required to give this information to the IRS to ensure that your taxes are calculated correctly. Boxes 2b, 2c, 2d, 5, 6, 8, 9, 10, 13, 14 and 15 from IRS Form 1099-DIV were intentionally omitted.

Instructions for Recipient

Recipient's identification number. For your protection, this form may show only the last four digits of your Social Security number (SSN), employer identification number (EIN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

Recipient's account and fund number. Shows your American Funds account number(s) and fund number(s).

Box 1a – Shows total ordinary dividends, which include any net short-term capital gains and foreign tax paid from a mutual fund that are fully taxable. Include this amount on line 9a of Form 1040 or Form 1040A. Also report it on Schedule B (Form 1040 or Form 1040A), if required.

Box 1b – Shows the portion of the amount in box 1a that may be eligible for reduced capital gain rates. See the Form 1040/1040A instructions for how to determine this amount. Report the eligible amount on line 9b of Form 1040 or 1040A.

Box 2a – Shows total capital gain distributions (long-term) from a mutual fund or other regulated investment company (RIC). Report the amounts shown in box 2a on Schedule D (Form 1040), line 13, if your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on line 13 of Form 1040 (line 10 of Form 1040A) rather than Schedule D. See the Form 1040/1040A instructions.

Box 3 – Shows the amount of a distribution that is nontaxable because it is a return of capital, which reduces your cost basis. If you use cost basis information provided by American Funds, your basis has been reduced by this amount. If you do not use our cost basis information, you must reduce your basis by this amount for figuring gain or loss when you sell or exchange your fund shares.

Box 4 – Shows backup withholding, if applicable. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding on certain payments. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 7 – Shows foreign tax paid that you may elect to claim as a deduction or a credit on Form 1040. See Form 1040 instructions or IRS Publication 514, Foreign Tax Credit for Individuals, for more information.

Box 11 – Shows exempt-interest dividends from a mutual fund or other RIC. Include this amount on line 8b of Form 1040 or 1040A as tax-exempt interest. This amount may be subject to backup withholding. See box 4.

Box 12 – Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 11. See the Instructions for Form 6251.

Nominees – If your taxpayer identification number is shown on this form and the form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV (with a Form 1096) with the IRS for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV to each. A spouse is not required to file a nominee return to show amounts owned by the other. See the 2018 General Instructions for Certain Information Returns.

For additional information, including information on state tax exclusions, please go to americanfunds.com/taxes or call (800) 421-4225.

