Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Long-Term Capita	
	20 06	For calendar year 2006, or othe regulated investment compar real estate investment tro	ny (RIČ) or the
	0.400	beginning, 2	006, and
	Form 2439	ending, 2	0
Identification number of RIC or REIT	1a Total undistributed le	ong-term capital gains	Сору А
Shareholder's identifying number	1b Unrecaptured section		Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain	
	2 Tax paid by the RIC	or REIT on the box 1a gains	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.
Form 2439	Cat. No. 11858E	Department of the Treasury -	Internal Revenue Service

Form **2439**