

This request has been divided into 2 ICs to more accurately describe the way information is requested and burden distributed on the public.

On Form 1120-RIC line 25 is revised so that it is now lines 25a, 25b and 25c, so that taxpayers can now deduct taxes paid under sections 851(d)(2) and 851(i). The reference on Schedule J, line 3b for the "Credit from Form 8834" from line 30 to line 7. This change is based on the circulation of the second WRN for the 2013 Form 8834 which was posted on 3.22.2013. On page 2, Schedule B, Line 1, we added IRC section 852(g) per section 303 of the RIC Modernization Act of 2011, which allows a fund to qualify to pay tax exempt interest dividends regardless if the RIC meets the requirements under section 852(b)(5). On page 2, Schedule J we added line 2c with check boxes so taxpayers can include taxes under sections 851(d)(2) and 851(i). On page 3, Schedule K, Line 10, we added line 10b per section 303 of the RIC Modernization Act of 2010.