

**MEMO# 15357**

November 15, 2002

## **PROCEDURES TO ACCESS 2002 YEAR-END TAX INFORMATION FOR REAL ESTATE INVESTMENT TRUSTS**

[15357] November 15, 2002 TO: ACCOUNTING/TREASURERS MEMBERS No. 46-02 BANK AND TRUST ADVISORY COMMITTEE No. 13-02 BROKER/DEALER ADVISORY COMMITTEE No. 45-02 CLOSED-END INVESTMENT COMPANY MEMBERS No. 59-02 OPERATIONS MEMBERS No. 32-02 TAX MEMBERS No. 47-02 TRANSFER AGENT ADVISORY COMMITTEE No. 98-02 RE: PROCEDURES TO ACCESS 2002 YEAR-END TAX INFORMATION FOR REAL ESTATE INVESTMENT TRUSTS This memorandum describes the procedures for Institute members that are regulated investment companies ("RICs") to access 2002 year-end tax information for real estate investment trusts ("REITs"). The Institute previously distributed the uniform file formats to be used by RICs when reporting year-end tax information to brokers and banks. As in prior years, these formats are available on the Institute's members-only internet home page at <http://members.ici.org> ("ICINet").<sup>1</sup> The procedures for RICs to access REIT year-end tax information have not changed from last year. ICI member firms on the attached 2002 REIT Year-End Tax Information Password Distribution List will receive an e-mail from Wall Street Concepts ("WSC") that contains a password.<sup>2</sup> This password will enable the recipient to access 2002 REIT year-end tax information on a free internet home page maintained by WSC on behalf of the National Association of Real Estate Investment Trusts ("NAREIT"). A detailed letter prepared by WSC with instructions for accessing its REIT internet home page is attached. If an ICI member firm has not received a password from WSC by the close of business on Friday, November 29th, 2002, the firm should send a password request by e-mail to [feuerstein@wsc.com](mailto:feuerstein@wsc.com), with a copy to the Institute's Ezella Wynn ([ewynn@ici.org](mailto:ewynn@ici.org)). 1 Those Institute members who have not been issued an ICINet password may receive one by accessing ICINet and completing the ICINet enrollment form. 2 WSC generally will not provide passwords to ICI member firms that are banks, brokers or direct clients of WSC. 2 ICI member firms also may access 2002 REIT year-end tax information on a free internet home page maintained by NAREIT at [www.nareit.com](http://www.nareit.com).<sup>3</sup> No password is required to access the NAREIT internet home page. NAREIT expects to begin posting 2002 REIT year-end tax information after January 17, 2003. Please provide any additions, deletions or corrections to the 2002 REIT Year-End Tax Information Password Distribution List directly to WSC ([feuerstein@wsc.com](mailto:feuerstein@wsc.com)), with a copy to the Institute's Ezella Wynn ([ewynn@ici.org](mailto:ewynn@ici.org)). The Institute will post any changes to the list on ICINet. Specific questions regarding the uniform file layouts for use by RICs in reporting year-end tax information to banks and brokers may be directed to the Institute's Justine Phoenix ([justine@ici.org](mailto:justine@ici.org) or 202/326-5850). Deanna J. Flores Associate Counsel Note: Not all recipients receive the attachments. To obtain copies of the attachments, please visit our members website (<http://members.ici.org>) and search for memo 15357, or call the ICI

Library at (202) 326-8304 and request the attachments for memo 15357. Attachment no. 1 (in .pdf format) 3 To access 2002 REIT year-end tax information, log onto [www.nareit.com](http://www.nareit.com) and choose, in order, (1) the "Latest News and General Information" option, (2) "Research and Statistics" option, and (3) "Annual 1099 Data" option. NAREIT will update 2002 REIT year-end tax information on its internet home page as new information becomes available.

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