

**MEMO# 20160**

July 6, 2006

## **Draft Primary and Secondary Layouts for 2006 Year-End Tax Reporting; Comments Requested**

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ACCOUNTING/TREASURERS COMMITTEE No. 7-06 BANK, TRUST AND RECORDKEEPING  
ADVISORY COMMITTEE No. 20-06 BROKER/DEALER ADVISORY COMMITTEE No. 24-06  
CLOSED-END INVESTMENT COMPANY COMMITTEE No. 17-06 OPERATIONS COMMITTEE No.  
16-06 TAX COMMITTEE No. 25-06 TRANSFER AGENT ADVISORY COMMITTEE No. 44-06 RE:  
DRAFT PRIMARY AND SECONDARY LAYOUTS FOR 2006 YEAR-END TAX REPORTING;  
COMMENTS REQUESTED Attached for your review are drafts of the revised primary and  
secondary layouts and instructions that regulated investment companies ("RICs") will use  
to report 2006 year-end tax information to brokers and banks. These revised layouts and  
instructions reflect comments made by Institute members, brokers and other parties  
involved in the year-end reporting process. The draft 2006 Primary Layout is an excel  
spreadsheet that "tracks" the current version of the IRS Form 1099-DIV. The draft 2006  
Secondary Layout, also an excel spreadsheet, provides a format for RICs to use in reporting  
CUSIP-level tax information regarding various additional tax items. One notable proposed  
change to the Secondary Layout is the addition of Columns 9-17 for reporting whether  
federal or state threshold requirements have been met for the specific states. Your  
comments are requested by close of business Monday, July 10, 2006. You may contact Lisa  
Robinson at 202-326-5835 or lrobinson@ici.org. Lisa Robinson Associate Counsel  
Attachment (in .pdf format)