

Sheinberg, Samuel I.

From: Sheinberg, Samuel I.
Sent: Wednesday, September 11, 2019 2:06 PM
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: Item 5 Reporting of Capital Gains

[REDACTED]

Capital gains are not reported.

Sam

[REDACTED]

From: [REDACTED]
Sent: Wednesday, September 11, 2019 1:41:24 PM (UTC-05:00) Eastern Time (US & Canada)
To: [REDACTED]
Subject: Item 5 Reporting of Capital Gains

HSRHelp,

Do investment funds/vehicles report capital gains as part of investment income (under 523910 Investment Income) as Item 5 revenue? I had a call with Mike Verne years ago in which he said that they should report interest and dividend income only, and not capital gains. I don't see any informal opinions on this point, however.

[REDACTED]

[REDACTED]

[REDACTED]