



## **ING Clarion Closed-End Fund Tax Information – 2009**

The information below is provided for informational purposes only, and should not be construed as legal or tax advice. You should consult your tax advisor. In addition, since each shareholder's circumstances are different, please use the specific information in the Form 1099-DIV (amended in the case of shareholders holding through certain brokers) that you receive to help you prepare your tax returns.

### **ING Clarion Real Estate Income Fund Trading Symbol: IIA CUSIP: 449788108**

	<b>Distribution Per Share (US\$)</b>	<b>Percentage of Total Distribution</b>
Ordinary Dividends	\$ 0.173412	42.8178%
Qualified Dividends	\$ 0.002259	0.5578%
Long Term Capital Gains	\$ 0.000000	0.0000%
Sec. 1250 Gain	\$ 0.000000	0.0000%
Non- Taxable	\$ 0.229329	56.6244%
<b>2009 Total Distribution</b>	<b>\$ 0.405000</b>	<b>100.00%</b>

### **ING Clarion Global Real Estate Income Fund Trading Symbol: IGR CUSIP: 44982G104**

	<b>Distribution Per Share (US\$)</b>	<b>Percentage of Total Distribution</b>
Ordinary Dividends	\$ 0.511656	94.7511%
Qualified Dividends	\$ 0.028344	5.2489%
Long-Term Capital Gains	\$ 0.000000	0.0000%
Sec. 1250 Gain	\$ 0.000000	0.0000%
Non- Taxable	\$ 0.000000	0.0000%
<b>2009 Total Distribution</b>	<b>\$ 0.540000</b>	<b>100.00%</b>



### **2009 State Tax Information**

The amount shown in Box 1a of IRS Form 1099-DIV may include income derived from U.S. government obligations, which may be exempt from your state income tax. To determine the portion of dividends that are derived from U.S. government obligations and may be exempt for your state income tax, multiply the amount reported to you in Box 1a of your 1099-DIV by the percentage listed below. To determine whether this income is exempt from your state and local taxes, please consult your tax advisor.

**ING Clarion Real Estate Income Fund:** 0.0000%

**ING Clarion Global Real Estate Income Fund:** 0.0000%

Certain states impose a tangible tax generally on the value of your fund shares as of a specific date (Florida and Kentucky). Others impose an intangible property tax on fund shares (certain counties of Kansas). The value of your shares attributable to US government obligations, if any, may be exempt from the intangibles property tax. To determine this amount, multiply the value of your shares on December 31, 2009 by the percentages listed below. Please consult your tax advisor for additional information.

**ING Clarion Real Estate Income Fund:** 0.0000%

**ING Clarion Global Real Estate Income Fund:** 0.0000%