

**ING Clarion Global Real Estate Income Fund (IGR)
ING Clarion Real Estate Income Fund (IIA)
2009 YEAR-END TAX REPORTING INFORMATION**

Primary Layout Report Date: 2/24/2009

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.

Please list Securities in Cusip Order (Skip Rows Between Entries)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Security	Year Included in Shareholders' Income												Form 1099 Box 1a Breakdown			Box 1a Total			Form 1099 Box 1b Breakdown			Box 1b Total			Box 2a		Box 2b		Box 2c		Box 2d		Box 3		Box 4		Box 5		Box 6		Box 7		Box 8		Box 9		Box 10		Box 11		Box 12		Box 13		Box 14		Box 15		Box 16		Box 17		Box 18		Box 19		Box 20		Box 21		Box 22		Box 23		Box 24		Box 25		Box 26		Box 27		Box 28		Box 29		Box 30		Box 31		Box 32		Box 33		Box 34		Box 35		Box 36		Box 37		Box 38		Box 39		Box 40		Box 41		Box 42		Box 43		Box 44		Box 45		Box 46		Box 47		Box 48		Box 49		Box 50		Box 51		Box 52		Box 53		Box 54		Box 55		Box 56		Box 57		Box 58		Box 59		Box 60		Box 61		Box 62		Box 63		Box 64		Box 65		Box 66		Box 67		Box 68		Box 69		Box 70		Box 71		Box 72		Box 73		Box 74		Box 75		Box 76		Box 77		Box 78		Box 79		Box 80		Box 81		Box 82		Box 83		Box 84		Box 85		Box 86		Box 87		Box 88		Box 89		Box 90		Box 91		Box 92		Box 93		Box 94		Box 95		Box 96		Box 97		Box 98		Box 99		Box 100		Box 101		Box 102		Box 103		Box 104		Box 105		Box 106		Box 107		Box 108		Box 109		Box 110		Box 111		Box 112		Box 113		Box 114		Box 115		Box 116		Box 117		Box 118		Box 119		Box 120		Box 121		Box 122		Box 123		Box 124		Box 125		Box 126		Box 127		Box 128		Box 129		Box 130		Box 131		Box 132		Box 133		Box 134		Box 135		Box 136		Box 137		Box 138		Box 139		Box 140		Box 141		Box 142		Box 143		Box 144		Box 145		Box 146		Box 147		Box 148		Box 149		Box 150		Box 151		Box 152		Box 153		Box 154		Box 155		Box 156		Box 157		Box 158		Box 159		Box 160		Box 161		Box 162		Box 163		Box 164		Box 165		Box 166		Box 167		Box 168		Box 169		Box 170		Box 171		Box 172		Box 173		Box 174		Box 175		Box 176		Box 177		Box 178		Box 179		Box 180		Box 181		Box 182		Box 183		Box 184		Box 185		Box 186		Box 187		Box 188		Box 189		Box 190		Box 191		Box 192		Box 193		Box 194		Box 195		Box 196		Box 197		Box 198		Box 199		Box 200		Box 201		Box 202		Box 203		Box 204		Box 205		Box 206		Box 207		Box 208		Box 209		Box 210		Box 211		Box 212		Box 213		Box 214		Box 215		Box 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