



**Full Year 2009 IQ Funds Summary Tax Information -- Form 1099 DIV**

Security Description (Fund Name)	CUSIP	Ticker Symbol	Total Distribution Per Share	Form 1099 DIV Box 1a Total Ordinary Dividends	Form 1099 DIV Box 1b Total Qualified Dividends	Form 1099 DIV Box 2a Total Capital Gain Distr.	Form 1099 DIV Box 3 Nondividend Distributions	Form 1099 DIV Box 8 Liquidating Distributions
S&P 500 <sup>®</sup> GEARED <sup>SM</sup> Fund Inc. Form 1099 Div box total as a percentage of total distributions <i>QDI as a percentage of ordinary dividends</i>	78381R105	GRE	\$12.111014	\$0.000000 0.0000%	\$0.000000 <i>0.0000%</i>	\$0.000000 0.0000%	\$0.000000 0.0000%	\$12.111014 100.0000%
Defined Strategy Fund Inc. Form 1099 Div box total as a percentage of total distributions <i>QDI as a percentage of ordinary dividends</i>	24476Y100	DSF	\$11.224982	\$0.110000 0.9800%	\$0.110000 <i>100.0000%</i>	\$0.000000 0.0000%	\$0.000000 0.0000%	\$11.114982 99.0200%
Dow 30 <sup>SM</sup> Premium & Dividend Income Fund Inc. Form 1099 Div box total as a percentage of total distributions <i>QDI as a percentage of ordinary dividends</i>	260582101	DPD	\$1.800000	\$0.256376 14.2431%	\$0.256376 <i>100.0000%</i>	\$0.000000 0.0000%	\$1.543624 85.7569%	\$0.000000 0.0000%
Dow 30 <sup>SM</sup> Enhanced Premium & Income Fund Inc. Form 1099 Div box total as a percentage of total distributions <i>QDI as a percentage of ordinary dividends</i>	260537105	DPO	\$2.000004	\$0.197800 9.8900%	\$0.197800 <i>100.0000%</i>	\$0.000000 0.0000%	\$1.802204 90.1100%	\$0.000000 0.0000%
MLP & Strategic Equity Fund Inc. Form 1099 Div box total as a percentage of total distributions <i>QDI as a percentage of ordinary dividends</i>	55312N106	MTP	\$0.840000	\$0.000000 0.0000%	\$0.000000 <i>0.0000%</i>	\$0.000000 0.0000%	\$0.840000 100.0000%	\$0.000000 0.0000%
S&P 500 <sup>®</sup> Covered Call Fund Inc. Form 1099 Div box total as a percentage of total distributions <i>QDI as a percentage of ordinary dividends</i>	78381P109	BEP	\$2.000000	\$1.406865 70.3433%	\$0.000000 <i>0.0000%</i>	\$0.000000 0.0000%	\$0.593135 29.6567%	\$0.000000 0.0000%
Enhanced S&P 500 <sup>®</sup> Covered Call Fund Inc. Form 1099 Div box total as a percentage of total distributions <i>QDI as a percentage of ordinary dividends</i>	29332W107	BEO	\$2.200000	\$1.769128 80.4149%	\$0.000000 <i>0.0000%</i>	\$0.000000 0.0000%	\$0.430872 19.5851%	\$0.000000 0.0000%
Global Income & Currency Fund Inc. Form 1099 Div box total as a percentage of total distributions <i>QDI as a percentage of ordinary dividends</i>	378968101	GCF	\$0.810000	\$0.000000 0.0000%	\$0.000000 <i>0.0000%</i>	\$0.000000 0.0000%	\$0.810000 100.0000%	\$0.000000 0.0000%
NASDAQ Premium Income & Growth Fund Inc. Form 1099 Div box total as a percentage of total distributions <i>QDI as a percentage of ordinary dividends</i>	63110R105	QQQX	\$1.850000	\$0.000000 0.0000%	\$0.000000 <i>0.0000%</i>	\$0.000000 0.0000%	\$1.850000 100.0000%	\$0.000000 0.0000%
Small Cap Premium & Dividend Income Fund Inc. Form 1099 Div box total as a percentage of total distributions <i>QDI as a percentage of ordinary dividends</i>	83165P101	RCC	\$2.000000	\$0.004923 0.2461%	\$0.004923 <i>100.0000%</i>	\$0.000000 0.0000%	\$1.995077 99.7539%	\$0.000000 0.0000%

QDI refers to Qualified Dividend Income generally eligible to be taxed at a 15% rate rather than standard statutory

Box 8 Liquidating Distributions are the amounts distributed in connection with the termination of the fund. These amounts should be compared to cost basis per share in determining gain or loss.

*Any information presented about tax considerations affecting your financial transactions or arrangements is not intended as tax advice and cannot be relied on to avoid any tax penalties. Neither Bank of America Merrill Lynch nor its Financial Advisors provide tax, accounting or legal advice. You should review any planned financial transactions or arrangements that may have tax, accounting or legal implications with your personal professional advisors.*

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