

2023 – Important Tax Information Relating to 1099-DIV

The tax-exempt interest dividends reported on Form 1099-DIV, Box 12, are 100% exempt from federal income tax.

A portion of these tax-exempt interest dividends may also be exempt from state or local tax depending on the state and local tax laws that apply where you file your return. You may be able to reduce the taxable income that you must report by the percentages shown below. The tax-exempt interest dividends earned from obligations issued by U.S. territories are generally exempt for state purposes. Therefore, you may be able to add these percentages in the table to your state-exempt percentage for a total exempt amount. Consult a tax advisor for more information.

The table below provides the portion of your tax-exempt interest dividends that was earned in each state or U.S. territory during the year.

	Kansas	Maine	Nebraska	North Dakota	Montana	Oklahoma
Kansas Municipal Fund	98.41%	-	-	-	-	-
Maine Municipal Fund	-	93.26%	-	-	-	-
Nebraska Municipal Fund	-	-	98.12%	-	-	-
Oklahoma Municipal Fund	-	-	-	-	-	98.57%
Viking Tax-Free Fund for Montana	-	-	-	-	98.68%	-
Viking Tax-Free Fund for North Dakota	-	-	-	97.83%	-	-

If you have any questions about reporting your dividends and distributions to federal and state taxing authorities, about which forms to use, or about how to complete these forms, please contact your personal tax advisor or refer to the IRS and state instructions for preparing income tax returns.