



GE Asset Management

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**Tax Basis Reporting: Internal Revenue Code (IRC) Section 6045B**

Pursuant to IRC Section 6045B, issuers of corporate securities, including regulated investment companies, are required to report organizational actions impacting the basis of issued securities to the Internal Revenue Service (IRS) and shareholders. Such organizational actions include a cash distribution treated as a return of capital. An issuer may fulfill this reporting requirement by posting an informational IRS form (IRS Form 8937) to its website.

The following pages contain a complete Form 8937 for the entity listed below:

<b>Fund</b>	<b>Posting Date</b>
Elfun International Equity Fund (EIN: 06-1205244)	01/15/2013

The information contained herein (including the following pages) does not constitute tax or legal advice and was not intended or written to be used, and it cannot be used, for the purpose of avoiding U.S. federal, state or local tax penalties that may be imposed on any taxpayer under U.S. tax law. If you have questions regarding how this information will impact you, please contact your accountant, tax attorney, a representative of your state's tax agency, or the IRS.



**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to Sec. 301(c)(1), the portion of a distribution which is a dividend (as defined in IRC Sec. 316), is includable in gross income. Pursuant to IRC Sec. 301(c)(2), the portion of a distribution which is not a dividend, shall be applied against and reduce the adjusted tax basis of the stock.

**18** Can any resulting loss be recognized? ▶ No resulting loss can be recognized.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The organizational action is reportable with respect of the taxable year-ended December 31, 2012.

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ /S/ CASEY D. YANTOSCA Date ▶ 01/14/2013

Print your name ▶ Casey D. Yantosca Title ▶ Fund Assistant Treasurer

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

NOTE: A SIGNED COPY OF THIS FORM IS MAINTAINED BY THE ISSUER

ELFUN INTERNATIONAL EQUITY FUND  
EIN: 06-1495702  
CUSIP: 286272109  
FOR THE TAX YEAR ENDED DECEMBER 31, 2012

ATTACHMENT TO AND MADE PART OF FORM 8937

<u>Record</u> <u>Date</u>	<u>Ex-Dividend</u> <u>Date</u>	<u>Payable</u> <u>Date</u>	<u>Per share</u> <u>Distribution</u>	<u>Per Share</u> <u>Nontaxable</u> <u>Return of Capital</u>	<u>Per Share</u> <u>Taxable</u> <u>Dividend</u>
12/26/2012	12/27/2012	12/28/2012	0.34989	0.00088	0.34901