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Return of capital (ROC) is a payment, or return, received from an investment that is not considered a taxable event and is not taxed as income.

*Return of Capital Definition - investopedia.com*

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*Capital Returns | SpringerLink*

The term capital return refers to the part of the return from an asset that is delivered purely through change in the price of that asset. As such, capital return excludes any income that has been delivered by that asset (when income is included in the return calculation, it is known as the total return).

*Capital return - Woodford Investment Management Ltd*

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to fall short of historical averages, while global stocks are likely to outperform U.S. stocks, according to our Q1 2020 estimates. <sup>1</sup> This article provides a broad overview of the methodology used for calculating our capital market return estimates and highlights the importance of global diversification and maintaining long ...

*Why Market Returns May Be Lower and Global Diversification ...*

Return of capital (ROC) refers to principal payments back to "capital owners" (shareholders, partners, unitholders) that exceed the growth (net income/taxable income) of a business or investment. It should not be confused with Rate of Return (ROR), which measures a gain or loss on an investment.

*Return of capital - Wikipedia*

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