

Cost basis – fund mergers, return of capital and other fund actions affecting cost basis

General Cost Basis Information

IRS regulations require broker/dealers to report cost basis on sales of any covered mutual fund shares, which are defined as shares purchased on or after January 1, 2011. This does not pertain to shares held in qualified retirement plans like an IRA or a 401(k). Average cost is the default cost basis accounting method chosen by Columbia Management Investment Services. Our on-line [Cost Basis Q&A](#) provides additional information for shareholders.

The IRS also requires mutual fund companies to provide additional information to assist shareholders in cost basis reporting. Specifically, for mutual funds that have had a merger event, or have made a return of capital distribution, or any other fund action that affects a shareholder's cost basis, the IRS requires that mutual fund companies make available to shareholders an **Issuer Statement** containing information about the quantitative effect of these events on the shareholders' cost basis. The information below is split into 3 sections: (1) fund mergers, (2) fund return of capital, and (3) fund reverse stock splits.

Cost basis and fund mergers

Fund mergers will affect the cost basis calculation for mutual fund shares. If you own shares of a fund that is merged into another fund, your holding period and total cost basis normally are not affected. However, since the number of shares you have after a merger will most likely be different than the number of shares held before the merger, the average cost basis per share changes. If this is the case, when calculating gains and losses you must determine the number of shares acquired in each transaction based on the number of shares received in the merger.

Example on how to determine and allocate tax basis for merger transactions/quantitative effect on cost basis

In non-qualified accounts, as part of a tax-free merger, the cost basis of each affected shareholder's mutual fund account is carried over from the merged account to the acquiring account as part of the reorganization.

While the fund mergers are nontaxable events, shareholders may need to adjust their records to take the basis of their merged fund shares and allocate that basis to the new fund shares received. See the example below:

- On April 4, 2018, Mary Jones purchases 1,000 shares of Columbia XYZ Fund. The total cost basis of these shares is \$5,000.
- On June 18, 2018, the Columbia XYZ Fund was merged into the Columbia ABC Fund.
- At the time of the merger:
 - Mary's cost for her 1,000 shares of the Columbia XYZ Fund was \$5,000.
 - The price per share of the Columbia XYZ Fund was \$5.00
 - The price per share of the Columbia ABC Fund was \$10.00
 - The merger ratio is 0.5000 (meaning Mary would receive one half share of Columbia ABC Fund for every one share of Columbia XYZ Fund that she owned)
- After the merger:
 - Mary owned 500 shares of the Columbia ABC Fund.
 - Mary's total cost basis for her 500 shares of Columbia ABC Fund is \$5,000.

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Below is a table with fund-specific information that matches the example above. In the table entries beneath the example are actual mutual fund mergers with information you will need to calculate your cost basis.

Mutual fund mergers¹

Fund-specific transactions affecting cost basis will be listed below and available for ten years.

Issuer's name and EIN	Class	CUSIP	Symbol	Organizational action	Date of action	Applicable tax year	NAV	Acquiring fund	Class	CUSIP	Symbol	NAV	Merger ratio	Form 8937 link
Columbia XYZ Fund – 12-3456789	A	123456789	ABCDE	Fund merger	June 8, 2012	2012	\$7.00	Columbia ABC Fund – 12-3456789	A	987654321	FGHIJ	\$10.00	0.5000	8937
BMO Aggressive Allocation Fund	Y	09658L257	BDSYX	Fund merger	January 21,2022	2022	\$3.33	Columbia Capital Allocation Aggressive Portfolio	A	19766G611	AXBAX	\$13.10	0.2544	8937
	I	09658L281	BDSHX				R		19766C248	CPDAX	\$12.74	0.2616		
	R-3	09658L273	BDSRX				Inst 3		19766G579	CPARX	\$12.95	0.2553		
	R-6	09658L265	BDSQX						19766N806	CPDIX	\$12.72	0.2659		
BMO Balanced Allocation Fund	Y	09658L216	BGRYX	Fund merger	January 21,2022	2022	\$4.38	Columbia Capital Allocation Moderate Aggressive Portfolio	A	19765H792	NBIAX	\$12.12	0.3614	8937
	I	09658L240	BGRHX				R		19766B489	CGBRX	\$12.27	0.3562		
	R-3	09658L232	BGRRX				Inst 3		19765M528	CLBRX	\$12.11	0.3631		
	R-6	09658L224	BGRQX						19766B224	CPHNX	\$11.86	0.3729		
BMO Conservative Allocation Fund	Y	09658L299	BDVYX	Fund merger	January 21,2022	2022	\$5.26	Columbia Capital Allocation Conservative Portfolio	A	19766G546	ABDAX	\$10.08	0.5217	8937
	I	09658L331	BDVIX				R		19766C263	CPCYX	\$10.00	0.5690		
	R-3	09658L323	BDVRX				Inst 3		19766G512	CBVRX	\$10.07	0.5379		
	R-6	09658L315	BDVSX						19766N400	CPDHX	\$9.98	0.5403		
BMO Corporate Income Fund	A	09658W733	BATIX	Fund merger	January 21,2022	2022	\$13.16	Columbia Corporate Income Fund	A	19765N542	LIIAX	\$10.38	1.2686	8937
	Y	09658L851	MCIYX				A		19765N542	LIIAX	\$10.38	1.2688		
	I	09658L869	MCIIX				Advisor		19766M808	CIFRX	\$10.36	1.2695		
BMO Disciplined International Equity Fund	A	09658W667	BDAQX	Fund merger	January 21,2022	2022	\$10.56	Columbia Overseas Value Fund	A	19765M338	COAVX	\$10.44	1.0114	8937
	I	09658W659	BDIQX				Advisor		19766P884	COSVX	\$10.41	1.0179		
BMO Dividend Income Fund	A	09658W204	BADIX	Fund merger	January 21,2022	2022	\$13.04	Columbia Integrated Large Cap Value Fund	A	19766Q809	ILVBX	\$15.54	0.8392	8937
	I	09658L604	MDIVX				Advisor		19766Q866	ILVEX	\$15.56	0.8333		
BMO Growth Allocation Fund	Y	09658L380	BABYX	Fund merger	January 21,2022	2022	\$3.33	Columbia Capital Allocation Aggressive Portfolio	A	19766G611	AXBAX	\$13.10	0.2543	8937
	I	09658L422	BABHX				R		19766C248	CPDAX	\$12.74	0.2637		
	R-3	09658L414	BABRX				Inst 3		19766G579	CPARX	\$12.95	0.2588		
	R-6	09658L398	BABQX						19766N806	CPDIX	\$12.72	0.2697		

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BMO Large-Cap Value Fund	A I	BALVX MLVIX	BALVX MLVIX	Fund merger	January 21,2022	2022	\$15.54 \$15.56	Columbia Integrated Large Cap Value Fund	A Advisor	19766Q809 19766Q866	ILVBX ILVEX	\$15.54 \$15.56	1.0000 1.0000	8937
BMO Low Volatility Equity Fund	A I	09658W105 09658L208	BLVAX MLVEX	Fund merger	January 21,2022	2022	\$11.40 \$11.47	Columbia Integrated Large Cap Value Fund	A Advisor	19766Q809 19766Q866	ILVBX ILVEX	\$15.54 \$15.56	0.7333 0.7374	8937
BMO Mid-Cap Growth Fund	A I	09658W600 09658L737	BGMAX MRMIX	Fund merger	January 21,2022	2022	\$5.37 \$6.79	Columbia Mid Cap Growth Fund	A Advisor	19765P299 19766M725	CBSAX CPGRX	\$20.57 \$24.84	0.2613 0.2733	8937
BMO Mid-Cap Value Fund	A I R-6	09658W501 09658L711 09658V438	BAMCX MRVIX BMVGX	Fund merger	January 21,2022	2022	\$9.74 \$9.71 \$9.72	Columbia Select Mid Cap Value Fund	A Advisor Inst 3	19765J863 19766B356 19765M239	CMUAX CFDRX CMVYX	\$13.19 \$13.81 \$13.18	0.7383 0.7032 0.7378	8937
BMO Moderate Allocation Fund	Y I R-3 R-6	09658L166 09658L190 09658L182 09658L174	BMBYX BMBHX BMBQX BMBTX	Fund merger	January 21,2022	2022	\$6.37 \$6.44 \$6.38 \$6.49	Columbia Capital Allocation Moderate Portfolio	A Advisor R Inst 3	19766G348 19766C255 19766G314 19766N608	ABUAX CPCZX CBMRX CPDMX	\$11.09 \$10.90 \$11.05 \$10.90	0.5743 0.5911 0.5779 0.5951	8937
BMO Small-Cap Value Fund	A I R-6	09658W709 09658L596 09658V388	BACVX MRSNX BSVGX	Fund merger	January 21,2022	2022	\$11.96 \$12.25 \$12.46	Columbia Small Cap Value Fund II	A Advisor Inst 3	19765J798 19766B265 19766B240	COVAX CLURX CRRYX	\$17.72 \$18.65 \$18.79	0.6748 0.6568 0.6627	8937
BMO Core Plus Bond Fund	A Y I	09658W725 09658L877 09658L885	BATCX MCYBX MCBIX	Fund merger	December 10,2021	2021	\$11.63 \$11.63 \$11.62	Columbia Total Return Bond Fund	A A Advisor	19765N492 19765N492 19766M774	LIBAX LIBAX CBNRX	\$37.28 \$37.28 \$37.23	0.3119 0.3119 0.3122	8937
BMO Intermediate Tax-Free Fund	A Y I	09658W766 09658L760 09658L778	BITAX MITFX MIITX	Fund merger	December 10,2021	2021	\$11.58 \$11.59 \$11.57	Columbia Intermediate Municipal Bond Fund	A A Advisor	19765L686 19765L686 19766M428	LITAX LITAX CIMRX	\$10.47 \$10.47 \$10.46	1.1065 1.1067 1.1061	8937
BMO LGM Emerging Markets Equity Fund	A I	09658W824 09658L489	BAEMX MIEMX	Fund merger	December 10,2021	2021	\$12.28 \$12.22	Columbia Emerging Markets Fund	A Advisor	19765Y878 19766M469	EEMAX CEMHX	\$17.19 \$17.56	0.7143 0.6958	8937
BMO Short Tax-Free Fund	A I	09658W782 09658L646	BASFX MTFIX	Fund merger	December 10,2021	2021	\$10.26 \$10.26	Columbia Short Term Municipal Bond Fund	A Advisor	19765J350 19766B182	NSMMX CSMTX	\$10.43 \$10.44	0.9831 0.9828	8937
BMO Short-Term Income Fund	A I	09658W774 09658L570	BTMAX MSIFX	Fund merger	December 10,2021	2021	\$9.37 \$9.39	Columbia Short Term Bond Fund	A Advisor	19765H396 19766B315	NSTRX CMDRX	\$10.03 \$10.02	0.9342 0.9374	8937
BMO Strategic Income Fund	A Y I	09658W758 09658L810 09658L828	BMTAX MRGIX MGIIX	Fund merger	December 10,2021	2021	\$9.58 \$9.58 \$9.58	Columbia Strategic Income Fund	A A Advisor	19765L801 19765L801 19766M576	COSIX COSIX CMNRX	\$24.49 \$24.49 \$23.99	0.3913 0.3913 0.3991	8937

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Columbia Global Energy and Natural Resources Fund – 04-3172836	A	19765Y845	EENAX	Fund merger	August 7, 2020	2020	\$13.33	Columbia Global Equity Value Fund – 41-6287631	A	19766F878	IEVAX	\$11.50	1.1593	8937
	Adv	19766M493	CENRX				Adv		19766F829	RSEVX	\$11.57	1.1866		
	C	19765Y837	EENCX				C		19766F852	REVCX	\$11.32	1.1112		
	Inst	19765Y829	UMESX				Inst		19766F779	CEVZX	\$11.53	1.1702		
	Inst 2	19766M816	CNRRX				Inst 2		19766F795	RSEYX	\$11.50	1.2021		
	Inst 3	19767A472	CGEYX				Inst 3		19766J730	CEVYX	\$11.15	1.2000		
A	19766D790	CETRX	R	19766F837	REVRX	\$11.47	1.1552							
Columbia Select International Equity Fund – 76-0343427	A	19765H719	NIIAX	Fund merger	August 7, 2020	2020	\$13.08	Columbia Acorn International Select – 36-4248956	A	197199797	LAFAX	\$29.14	0.4488	8937
	Adv	19766B331	CQYRX				Adv		197199441	CILRX	\$29.89	0.4517		
	C	19765H685	NITRX				C		197199771	LFFCX	\$26.39	0.4243		
	Inst	19765H677	NIEQX				Inst		197199763	ACFFX	\$29.62	0.4526		
	Inst 2	19766B323	CQQRX				Inst 2		197199433	CRIRX	\$29.89	0.4541		
	Inst 3	19766B646	CMIYX				Inst 3		197199425	CSIRX	\$29.87	0.4528		
R	19765M569	CIERX	A	197199797	LAFAX	\$29.14	0.4449							
Columbia Acorn Emerging Markets Fund – 45-2498640	A	197199623	CAGAX	Fund merger	July 10, 2020	2020	\$11.45	Columbia Acorn International – 36-3840179	A	197199847	LAIAX	\$30.29	0.3780	8937
	Adv	197199532	CAERX				Adv		197199466	CCIRX	\$30.77	0.3773		
	C	197199615	CGMCX				C		197199821	LAICX	\$28.05	0.3995		
	Inst	197199581	CEFZX				Inst		197199813	ACINX	\$30.38	0.3800		
	Inst 2	197199524	CANRX				Inst 2		197199631	CAIRX	\$30.36	0.3835		
	Inst 3	197199318	CPHRX				Inst 3		197199458	CCYIX	\$30.79	0.3748		
Columbia Acorn Select – 36-4248957	A	197199888	LTFAX	Fund merger	July 10, 2020	2020	\$10.94	Columbia Acorn Fund – 36-2692100	A	197199102	LACAX	\$11.34	0.9645	8937
	Adv	197199417	CSSRX				Adv		197199490	CEARX	\$15.27	0.9086		
	C	197199862	LTFCX				C		197199300	LIACX	\$3.53	1.4821		
	Inst	197199854	ACTWX				Inst		197199409	ACRNX	\$14.43	0.9110		
	Inst 2	197199391	CSLRX				Inst 2		197199482	CRBRX	\$15.45	0.9056		
	Inst 3	197199383	CSLYX				Inst 3		197199474	CRBYX	\$15.64	0.9065		
Columbia Contrarian Europe Fund – 41-1970678	A	19766F761	AXEAX	Fund merger	July 10, 2020	2020	\$6.70	Columbia Overseas Core Fund – 82-3824334	A	19766J318	COSAX	\$9.07	0.7384	8937
	Adv	19766J698	CADJX				Adv		19766J292	COSDX	\$9.08	0.7327		
	C	19766F746	REECX				C		19766J284	COSCX	\$9.05	0.7204		
	Inst	19766F712	CEEZX				Inst		19766J276	COSNX	\$9.08	0.7335		
	Inst 2	19766J680	CADKX				Inst 2		19766J268	COSTX	\$9.09	0.7376		
	Inst 3	19766J490	CEEUX				Inst 3		19766J250	COSOX	\$9.10	0.7164		
Columbia Disciplined Small Core Fund – 04-3343831	A	19765P844	LSMAX	Fund merger	July 10, 2020	2020	\$4.30	Columbia Small Cap Value Fund I – 04-6550896	A	19765N591	CSMIX	\$27.71	0.1552	8937
	Adv	19766M642	CFFRX				Adv		19766M592	CVVRX	\$32.26	0.1617		
	C	19765P828	LSMCX				C		19765N575	CSSCX	\$17.54	0.0863		
	Inst	19765P810	SMCEX				Inst		19765N567	CSCZX	\$31.23	0.1618		
	Inst 2	19766M634	CLLRX				Inst 2		19766M584	CUURX	\$32.29	0.1637		
	Inst 3	19766M626	CPFRX				Inst 3		19765Y332	CSVYX	\$31.43	0.1708		
V	19765P794	SSCEX	Inst	19765N567	CSCZX	\$31.23	0.1255							

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Columbia Global Infrastructure Fund – 26-3903419	A	19766G272	RRIAX	Fund merger	July 10, 2020	2020	\$11.80	Columbia Global Equity Value Fund – 41-6287631	A	19766F878	IEVAX	\$11.01	1.0721	8937
	Adv	19766N848	CRRIX				Adv		19766F829	RSEVX	\$11.07	1.1020		
	C	19766G256	RRICX				C		19766F852	REVCX	\$10.84	0.9986		
	Inst	19766G199	CRIZX				Inst		19766F779	CEVZX	\$11.03	1.0958		
	Inst 2	19766G215	RRIZX				Inst 2		19766F795	RSEYX	\$11.00	1.0999		
	Inst 3	19766J458	CGLYX				Inst 3		19766J730	CEVYX	\$10.66	1.1305		
R	19766G231	RRIRX	R	19766F837	REVRX	\$10.97	1.0396							
Columbia Global Strategic Equity Fund – 56-1991403	A	19765H883	NLGIX	Fund merger	July 10, 2020	2020	\$13.13	Columbia Capital Allocation Aggressive Portfolio – 20-0386893	A	19766G611	AXBAX	\$11.76	1.1167	8937
	Adv	19766B463	CWPRX				Adv		19766C248	CPDAX	\$11.49	1.2123		
	C	19765H867	NLGCX				C		19766G587	RBGCX	\$11.39	0.9285		
	Inst	19765H859	NGPAX				Inst		19766G553	CPAZX	\$11.71	1.1651		
	Inst 2	19766B455	CGPRX				Inst 2		19766N707	CPANX	\$11.48	1.2161		
	Inst 3	19766P751	CGSYX				Inst 3		19766N806	CPDIX	\$11.47	1.1983		
R	19765M536	CLGRX	R	19766G579	CPARX	\$11.64	1.1018							
Columbia Select Global Growth Fund – 38-3777576	A	19765M288	COGAX	Fund merger	July 10, 2020	2020	\$20.41	Columbia Select Global Equity Fund – 41-1660805	A	19763T780	IGLGX	\$16.34	1.2490	8937
	Adv	19766P306	CADHX				Adv		19766N772	CSGVX	\$16.85	1.2460		
	C	19765M270	COGCX				C		19763T764	RGCEX	\$14.19	1.3190		
	Inst	19765M254	COGZX				Inst		19763T194	CGEZX	\$16.60	1.2652		
	Inst 2	19766P405	CADIX				Inst 2		19763T228	RGERX	\$16.69	1.2629		
	Inst 3	19766P710	CGGYX				Inst 3		19766J375	CSEYX	\$16.47	1.2690		
R	19765M262	COGRX	R	19763T673	CGERX	\$16.24	1.2217							
Columbia Small/Mid Cap Value Fund – 41-2021313	A	19766G108	AMVAX	Fund merger	July 10, 2020	2020	\$7.63	Columbia Select Mid Cap Value Fund – 13-4195091	A	19765J863	CMUAX	\$8.64	0.8826	8937
	Adv	19766G603	RMCRX				Adv		19766B356	CFDRX	\$9.01	0.8487		
	C	19766G306	AMVCX				C		19765J848	CMUCX	\$7.74	0.8636		
	Inst	19766G876	CMOZX				Inst		19765J830	NAMAX	\$8.67	0.9072		
	Inst 2	19766G801	RSCMX				Inst 2		19766B349	CVERX	\$9.01	0.8641		
	Inst 3	19766N830	CPHPX				Inst 3		19765M239	CMVYX	\$8.63	0.8858		
R	19766G504	RMVTX	R	19765M619	CMVRX	\$8.60	0.8655							
Columbia International Opportunities Fund – 13-4123734	A	19765H669	MAIOX	Fund merger	May 20, 2016	2016	\$12.11	Columbia Select International Equity Fund – 76-0343427	A	19765H719	NIIAX	\$1.08	1.0025	8937
	B	19765H651	MBIOX				B		19765H693	NIENX	\$10.69	1.0355		
	C	19765H644	MCIOX				C		19765H685	NITRX	\$10.56	1.0492		
	R	19765M551	CMORX				R		19765M569	CIERX	\$11.98	0.9975		
	R4	19766B372	CLFRX				R4		19766B331	CQYRX	\$12.42	1.0081		
	Z	19765H636	NMOAX				Z		19765H677	NIEQX	\$12.35	1.0081		
Columbia Large Cap Growth Fund IV – 27-3042659	A	19763T376	CCMAX	Fund merger	May 20, 2016	2016	\$11.71	Columbia Large Cap Growth Fund – 04-3100496	A	19765P695	LEGAX	\$32.11	0.3647	8937
	C	19763T368	CCFCX				C		19765P679	LEGCX	\$27.63	0.4093		
	R	19763T343	CCFRX				R		19766D725	CGWRX	\$31.96	0.3598		
	R4	19766J631	CMECX				R4		19766M733	CCGRX	\$33.87	0.3443		
	R5	19766C412	CTXRX				R5		19766D378	CLWFX	\$33.23	0.3587		
	Z	19763T335	CCMZX				Z		19765P661	GEGTX	\$33.22	0.3555		

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Columbia Multi-Advisor Small Cap Value Fund – 41-2002790	A	19766G710	ASVAX	Fund merger	May 20, 2016	2016	\$5.62	Columbia Select Smaller Cap Value Fund – 13-3927139	A	19766H510	SSCVX	17.06	0.3294	8937
	B	19766G694	ASVBX				B		19766H494	SSCBX	13.29	0.3604		
	C	19766G686	APVCX				C		19766H486	SVMCX	13.32	0.3611		
	K	19766G645	RSGLX				K		19766H452	SSLRX	18.80	0.3101		
	R	19766G660	RSVTX				R		19766H460	SSVRX	16.22	0.3403		
	R4	19766G652	RSVRX				R4		19766C388	CSPRX	19.27	0.2984		
	R5	19766G637	RSCVX				R5		19766H445	SSVIX	19.19	0.3101		
Z	19766G629	CMAZX	Z	19766H437	CSSZX	19.01	0.3156							
Columbia Connecticut Tax Exempt Fund – 04-3132670	A	19765L264	COCTX	Fund merger	April 29, 2013	2013	\$8.10	Columbia Tax Exempt Fund 04-2651415	A	19765L850	COLTX	\$14.31	0.5660	8937
	B	19765L256	CCTBX				B		19765L843	CTEBX	\$14.30	0.5664		
	C	19765L249	CCTCX				C		19765L835	COLCX	\$14.31	0.5660		
	Z	19766D402	CCTZX				Z		19765L629	CTEZC	\$14.31	0.5653		
Columbia High Yield Opportunity Fund 04-6523465	A	19765L587	COLHX	Fund merger	April 29, 2013	2013	\$4.44	Columbia High Yield Bond Fund 41-1458705	A	19766F274	INEAX	\$3.04	1.4605	8937
	B	19765L579	COHBX				B		19766F266	IEIBX	\$3.04	1.4605		
	C	19765L561	CHYCX				C		19766F258	APECX	\$3.02	1.4702		
	Z	19765L553	LHYZX				Z		19766F175	CHYZX	\$3.04	1.4605		
Columbia Large Cap Value Fund 51-0319829	A	19765H172	NVLEX	Fund merger	April 29, 2013	2013	\$13.38	Columbia Equity Value Fund 41-6287631	A	19766F878	IEVAX	\$12.36	1.0825	8937
	B	19765H164	NVLNX				B		19766F860	INEGX	\$12.44	1.0354		
	C	19765H156	NVALX				C		19766F852	REVCX	\$12.26	1.0506		
	R	19765M627	CVURX				R		19766F837	REVRX	\$12.35	1.0834		
	Z	19765H149	NVLUX				Z		19766F779	CEVZX	\$12.38	1.0824		
Columbia LifeGoal Income Portfolio 61-1455626	A	19765H107	NLFAX	Fund merger	April 29, 2013	2013	\$10.69	Columbia Capital Allocation Conservative Portfolio – 20-0386316	A	19766G546	ABDAX	\$10.70	0.9991	8937
	B	19765H206	NLOBX				B		19766G538	ABBDX	\$10.67	1.0000		
	C	19765H305	NLFCX				C		19766G520	RPCCX	\$10.65	1.0009		
	Z	19765H404	CLGZX				Z		19766G488	CBVZX	\$10.70	1.0000		
Columbia Massachusetts Tax-Exempt Fund – 04-6566247	A	19765L231	COMAX	Fund merger	April 29, 2013	2013	\$7.97	Columbia Tax-Exempt Fund 04-2651415	A	19765L850	COLTX	\$14.31	0.5570	8937
	B	19765L223	CMABX				B		19765L843	CTEBX	\$14.30	0.5573		
	C	19765L215	COMCX				C		19765L835	COLCX	\$14.31	0.5570		
	Z	19766D287	CMSZX				Z		19765L629	CTEZC	\$14.31	0.5563		

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Issuer's name and EIN	Class	CUSIP	Symbol	Organizational action	Date of action	Applicable tax year	NAV	Acquiring fund	Class	CUSIP	Symbol	NAV	Merger ratio	Form 8937 link
Columbia Diversified Bond Fund 41-1237361	A	19763P515	INBNX	Fund merger	March 18, 2013	2013	\$4.96	Columbia Intermediate Bond Fund – 36-2988056	A	19765N492	LIBAX	\$9.40	0.5277	8937
	B	19763P499	ININX				B		19765N484	LIBBX	\$9.40	0.5277		
	C	19763P481	AXBCX				C		19765N476	LIBCX	\$9.40	0.5277		
	K	19763P440	IDBYX				K		19765Y142	CIBKX	\$9.40	0.5266		
	R	19763P465	CABRX				R		19765N450	CIBRX	\$9.40	0.5287		
	R4	19763P457	RSDBX				R4		19766M774	CBNRX	\$9.39	0.5282		
	R5	19763P432	RSVBX				R5		19766M766	CTBRX	\$9.39	0.5272		
Z	19763P416	CDBZX	Z	19765N468	SRBFX	\$9.40	0.5277							
Columbia Emerging Markets Opportunity Fund – 41-1850485	A	19766F100	IDEAX	Fund merger	March 18, 2013	2013	\$8.07	Columbia Emerging Markets Fund – 13-3972639	A	19765Y878	EEMAX	\$10.47	0.7708	8937
	B	19766F209	IEMBX				B		19765Y167	CEBMX	\$10.23	0.6774		
	C	19766F308	RMCEX				C		19765Y860	EEMCX	\$10.24	0.6729		
	K	19766F605	CEORX				K		19765Y159	CEKMX	\$10.50	0.8076		
	R	19766F506	REMRX				R		19766D832	CEMRX	\$10.44	0.7682		
	R5	19766F704	REMFY				R5		19766M832	CEKRX	\$10.55	0.8076		
	Z	19766F886	CEOZX				Z		19765Y852	UMEMX	\$10.51	0.8040		
Columbia Frontier Fund - 13-3228346	A	19766F597	SLFRX	Fund merger	March 18, 2013	2013	\$12.19	Columbia Small Cap Growth Fund I – 93-1213171	A	19765P638	CGOAX	\$30.29	0.4024	8937
	B	19766F589	SLFBX				B		19765P620	CGOBX	\$28.68	0.3351		
	C	19766F571	SLFCX				C		19765P612	CGOCX	\$28.68	0.3354		
	K	19766F548	SFFTX				K		19765Y126	CSCCKX	\$30.76	0.4223		
	R	19766F555	SFFRX				R		19766D576	CCRIX	\$30.20	0.3930		
	R5	19766F530	SFFIX				R5		19765Y118	CSCRX	\$30.76	0.4275		
	Z	19766F522	CFOZX				Z		19765P596	CMSCX	\$30.80	0.4247		
Columbia Government Money Market Fund –13-3470133	A	19766F340	SCMXX	Fund merger	March 18, 2013	2013	\$1.00	Columbia Money Market Fund 41-1254759	A	19766G868	IDSXX	\$1.00	1.0000	8937
	B	19766F332	SCBXX				B		19766G850	ACBXX	\$1.00	1.0000		
	C	19766F324	SCCXX				C		19766G843	RCCXX	\$1.00	1.0000		
	R	19766F316	SMRXX				R		19766G827	RVRXX	\$1.00	1.0000		
	R5	19766F290	SMIXX				R5		19766G819	CMRXX	\$1.00	1.0000		
	Z	19766F282	CGZXX				Z		19766G785	IDYXX	\$1.00	1.0000		
Columbia Mid Cap Growth Opportunity Fund – 41-0839318	A	19763T327	INVPX	Fund merger	March 18, 2013	2013	\$10.96	Columbia Mid Cap Growth Fund 93-0896403	A	19765P299	CBSAX	\$27.82	0.3940	8937
	B	19763T319	IDQBX				B		19765P281	CBSBX	\$25.41	0.3459		
	C	19763T293	AESCX				C		19765P273	CMCCX	\$25.50	0.3451		
	K	19763T251	IESYX				K		19765Y134	CMCKX	\$28.74	0.3956		
	R	19763T277	CGORX				R		19765P224	CMGRX	\$27.29	0.3987		
	R4	19763T269	CCORX				R4		19766M725	CPGRX	\$29.25	0.3740		
	Z	19763T244	CVOZX				Z		19765P232	CLSPX	\$28.75	0.4070		

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Issuer's name and EIN	Class	CUSIP	Symbol	Organizational action	Date of action	Applicable tax year	NAV	Acquiring fund	Class	CUSIP	Symbol	NAV	Merger ratio	Form 8937 link
Columbia Multi-Advisor International Value Fund – 41-2009895	A	19766G777	APIAX	Fund merger	March 18, 2013	2013	\$5.71	Columbia Overseas Value Fund – 30-6152654	A	19765M338	COAVX	\$7.86	0.7265	8937
	B	19766G769	AXIBX				B		19765M130	COBVX	\$7.86	0.6921		
	C	19766G751	APICX				C		19765M320	COCVX	\$7.86	0.6807		
	K	19766G736	CMIVX				K		19765M122	COKVX	\$7.86	0.7405		
	Z	19766G728	CMVZX				Z		19765M296	COSZX	\$7.87	0.7408		
Columbia Portfolio Builder Moderate Aggressive Fund – 20-0386858	A	19766G470	AXMAX	Fund merger	March 18, 2013	2013	\$11.81	Columbia Capital Allocation Moderate Aggressive Portfolio 56-1991402	A	19765H792	NBIAX	12.29	0.9609	8937
	B	19766G462	ABMBX				B		19765H784	NLBBX	12.20	0.9648		
	C	19766G454	AGECX				C		19765H776	NBICX	12.37	0.9483		
	K	19766G439	CMRRX				K		19765J137	CAMKX	12.26	0.9666		
	R	19766G447	CBARX				R		19765M528	CLBRX	12.28	0.9609		
	Z	19766G421	CBAZX				Z		19765H768	NBGPX	12.27	0.9617		
Columbia Portfolio Builder Moderate Conservative Fund – 20-0386620	A	19766G413	AUCAX	Fund merger	March 18, 2013	2013	11.23	Columba Capital Allocation Moderate Conservative Portfolio 56-1991404	A	19765H503	NLGAX	\$11.44	0.9816	8937
	B	19766G397	AMDBX				B		19765H602	NLIBX	\$11.40	0.9833		
	C	19766G389	RBMCX				C		19765H701	NIICX	\$11.32	0.9876		
	K	19766G363	CBTRX				K		19765J129	CCAKX	\$11.31	0.9885		
	R	19766G371	CPMRX				R		19765M510	CLIRX	\$11.46	0.9799		
	Z	19766G355	CPMZX				Z		19765H800	NIPAX	\$11.32	0.9920		
Columbia Select Small Cap Fund 04-3172854	A	19765Y621	ESCAx	Fund merger	March 18, 2013	2013	11.24	Columbia Small Cap Growth Fund I – 93-1213171	A	19765P638	CGOAX	\$30.29	0.3711	8937
	C	19765Y613	ESCCX				C		19765P612	CGOCX	\$28.68	0.3710		
	R	19765Y597	URKCX				R		19766D576	CCRIX	\$30.20	0.3550		
	Z	19765Y589	UMLCX				Z		19765P596	CMSCX	\$30.80	0.3705		
Columbia Small Cap Growth Fund II 31-1448295	A	19765J756	NSCGX	Fund merger	March 18, 2013	2013	\$13.68	Columbia Small Cap Growth Fund I – 93-1213171	A	19765P638	CGOAX	\$30.29	0.4516	8937
	B	19765J749	NCPBX				B		19765P620	CGOBX	\$28.68	0.4104		
	C	19765J731	NPCPX				C		19765P612	CGOCX	\$28.68	0.4202		
	Z	19765J723	PSCPX				Z		19765P596	CMSCX	\$30.80	0.4688		

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Cost basis and return of capital/quantitative effect on cost basis

Shareholders preparing their tax returns will also need to review their Form 1099-DIV (Dividends and Distributions) reports from the date of purchase to see if any of the dividends paid were classified as "return of capital" payments for tax purposes. Also referred to as "return of principal" payments, these amounts reduce your cost basis. You are required to apply the return of capital to each tax lot separately and cannot choose to apply it only to your high cost basis tax lots. You may end up with some tax lots where the cumulative return of capital payments exceeds your original cost basis per share. In that case, you are required to recognize any excess return of capital payment for that tax lot as a capital gain.

An example follows on the next page:

- On February 14, 2019, Sammy Smith purchases 2,000 shares of the Columbia DEF Fund. The total cost basis of these shares is \$20,000.
- On March 26, 2019, the Columbia DEF Fund paid a dividend of \$0.10 per share, \$0.02 of which is a Return of Capital.
- Sammy receives a distribution of \$200 on the 2,000 shares that he owned.
- The cost basis of the 2,000 shares needs to be reduced by the amount of the Return of Capital:
- Return of Capital = \$40.00 (2,000 x \$0.02)
- New Cost Basis of his 2,000 shares = \$19,960 (\$20,000.00 - \$40.00)

Below is a table with fund-specific information that matches the example above. In the table entries beneath the example are actual return of capital transactions with information you will need to calculate your cost basis.

Mutual fund return of capital²

Issuer's name and EIN	Class	CUSIP	Symbol	Organizational action	Record date	Applicable tax year	Return of capital amount	Net asset value (NAV)	Form 8937 link
DEF Fund – 12-3456789	A	123456789	CREAX	Return of capital	March 30, 2012	2012	\$0.02000	\$6.65	8937
Columbia Acorn Emerging Markets Fund – 45-2498640	A	197199623	CAGAX	Return of capital	December 17, 2018	2018	\$0.012827	\$10.72	8937
	Advisor	197199532	CAERX				\$0.012827	\$10.83	
	C	197199615	CGMCX				\$0.012827	\$10.61	
	Institutional	197199581	CEFZX				\$0.012827	\$10.76	
	Institutional 2	197199524	CANRX				\$0.012827	\$10.84	
Institutional 3	197199318	CPHRX	\$0.012827	\$10.74					

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Issuer's name and EIN	Class	CUSIP	Symbol	Organizational action	Record date	Applicable tax year	Return of capital amount	Net asset value (NAV)	Form 8937 link
Columbia Total Return Bond Fund – 36-2988056	A	19765N492	LIBAX	Return of capital	Daily	2018	\$0.003453	\$8.96	8937
	Advisor	19766M774	CBNRX				\$0.003812	\$8.94	
	C	19765N476	LIBCX				\$0.002357	\$8.96	
	Institutional	19765N468	SRBFX				\$0.003821	\$8.96	
	Institutional 2	19766M766	CTBRX				\$0.003896	\$8.95	
	Institutional 3	19766M758	CTBYX				\$0.003992	\$8.96	
	K	19765Y142	CIBKX				\$0.003472	\$8.95	
	R	19765N450	CIBRX				\$0.003087	\$8.96	
	T	19766D758	CIBWX				\$0.003453	\$8.95	
	A	19765N492	LIBAX				\$0.003199	\$8.86	
	Advisor	19766M774	CBNRX				\$0.003524	\$8.85	
	C	19765N476	LIBCX				\$0.002187	\$8.86	
	Institutional	19765N468	SRBFX				\$0.003537	\$8.86	
	Institutional 2	19766M766	CTBRX				\$0.003610	\$8.85	
	Institutional 3	19766M758	CTBYX				\$0.003691	\$8.86	
K	19765Y142	CIBKX	\$0.003521	\$8.86					
R	19765N450	CIBRX	\$0.002864	\$8.86					
T	19766D758	CIBWX	\$0.003198	\$8.86					
Columbia Acorn Emerging Markets Fund – 45-2498640	A	19765N492	LIBAX	Return of capital	Daily	2018	\$0.003234	\$8.89	8937
	Advisor	19766M774	CBNRX				\$0.003605	\$8.88	
	C	19765N476	LIBCX				\$0.002118	\$8.89	
	Institutional	19765N468	SRBFX				\$0.003608	\$8.89	
	Institutional 2	19766M766	CTBRX				\$0.003704	\$8.88	
	Institutional 3	19766M758	CTBYX				\$0.003776	\$8.89	
	R	19765N450	CIBRX				\$0.002862	\$8.89	
	T	19766D758	CIBWX				\$0.003233	\$8.88	
	A	197199623	CAGAX				\$0.037094	\$10.06	
	I	197199599	CATIX				\$0.037094	\$10.12	
Columbia Acorn International Select – 36-4248956	R4	197199532	CAERX	Return of capital	December 6, 2016	2016	\$0.037094	\$10.16	8937
	R5	197199524	CANRX				\$0.037094	\$10.17	
	Y	197199318	CPHRX				\$0.037094	\$10.08	
	Z	197199581	CEFZX				\$0.037094	\$10.10	
	A	197199797	LAFAX				\$0.022891	\$21.01	
I	197199714	CRSIX	\$0.022891	\$21.33					
R4	197199441	CILRX	\$0.022891	\$21.47					
R5	197199433	CRIRX	\$0.022891	\$21.46					
Y	197199425	CSIRX	\$0.022891	\$21.46					
Z	197199763	ACFFX	\$0.022891	\$21.32					

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Issuer's name and EIN	Class	CUSIP	Symbol	Organizational action	Record date	Applicable tax year	Return of capital amount	Net asset value (NAV)	Form 8937 link
Columbia Inflation Protected Securities Fund – 02-0711338	A	19763T871	APSAX	Return of capital	March 18, 2014	2014	0.005910	\$9.19	8937
	B	19763T863	APSBX				0.000000	\$9.15	
	C	19763T855	RIPCX				0.000000	\$9.13	
	K	19763T822	CISRX				0.007121	\$9.19	
	R	19763T830	RIPRX				0.003749	\$9.16	
	R5	19766C446	CFSRX				0.009282	\$9.16	
	W	19763T814	RIPWX				0.005910	\$9.21	
	Z	19763T798	CIPZX		0.008075	\$9.20			
	A	19763T871	APSAX		June 19, 2014	2014	0.038412	\$9.46	
	B	19763T863	APSBX				0.031660	\$9.41	
	C	19763T855	RIPCX				0.031660	\$9.39	
	K	19763T822	CISRX				0.039673	\$9.45	
	R	19763T830	RIPRX				0.036158	\$9.43	
	R5	19766C446	CFSRX				0.042014	\$9.42	
W	19763T814	RIPWX	0.038412	\$9.47					
Z	19763T798	CIPZX	0.040661	\$9.46					
Columbia Diversified Bond Fund – 41-1237361	A	19763P515	INBNX	Return of capital	Daily	2013	\$0.001150	\$5.02	8937
	B	19763P499	ININX				\$0.000730	\$5.02	
	C	19763P481	AXBCX				\$0.000730	\$5.02	
	K	19763P440	IDBYX				\$0.001180	\$5.01	
	R	19763P465	CABRX				\$0.001010	\$5.02	
	R4	19763P457	RSDBX				\$0.001290	\$5.02	
	R5	19763P432	RSVBX				\$0.001320	\$5.01	
	W	19763P424	RVBWX		\$0.001150	\$5.02			
	Z	19763P416	CDBZX		\$0.001300	\$5.02			
	A	19763P515	INBNX		Daily	2013	\$0.001150	\$5.03	
	B	19763P499	ININX				\$0.000770	\$5.03	
	C	19763P481	AXBCX				\$0.000770	\$5.03	
	K	19763P440	IDBYX				\$0.001170	\$5.03	
	R	19763P465	CABRX				\$0.001030	\$5.04	
R4	19763P457	RSDBX	\$0.001280	\$5.04					
R5	19763P432	RSVBX	\$0.001300	\$5.02					
W	19763P424	RVBWX	\$0.001150	\$5.03					
Z	19763P416	CDBZX	\$0.001280	\$5.04					

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Issuer's name and EIN	Class	CUSIP	Symbol	Organizational action	Record date	Applicable tax year	Return of capital amount	Net asset value (NAV)	Form 8937 link
Columbia Diversified Bond Fund (continued) 41-1237361	A	19763P515	INBNX	Return of capital	Daily	2013	\$0.003040	\$4.95	8937
	B	19763P499	ININX				\$0.002870	\$4.95	
	C	19763P481	AXBCX				\$0.002870	\$4.95	
	K	19763P440	IDBYX				\$0.003050	\$4.95	
	R	19763P465	CABRX				\$0.002980	\$4.96	
	R4	19763P457	RSDBX				\$0.003090	\$4.96	
	R5	19763P432	RSVBX				\$0.003100	\$4.95	
	W	19763P424	RVBWX				\$0.003030	\$4.95	
	Z	19763P416	CDBZX	\$0.003080	\$4.96				
	A	19763P515	INBNX	Return of capital	March 11, 2013	2013	\$0.000930	\$4.95	
	B	19763P499	ININX				\$0.000930	\$4.95	
	C	19763P481	AXBCX				\$0.000930	\$4.95	
	K	19763P440	IDBYX				\$0.000930	\$4.95	
	R	19763P465	CABRX				\$0.000930	\$4.96	
	R4	19763P457	RSDBX				\$0.000930	\$4.96	
	R5	19763P432	RSVBX				\$0.000930	\$4.95	
W	19763P424	RVBWX	\$0.000930				\$4.95		
Z	19763P416	CDBZX	\$0.000930	\$4.96					
Columbia Emerging Markets Opportunity Fund – 41-1850485	A	19766F100	IDEAX	Return of capital	March 11, 2013	2013		\$8.64	8937
	B	19766F209	IEMBX					\$7.48	
	C	19766F308	RMCEX					\$7.44	
	K	19766F605	CEORX					\$9.05	
	R	19766F506	REMRX					\$8.58	
	R5	19766F704	REMFx					\$9.09	
	W	19766F803	CMOWX					\$8.61	
Z	19766F886	CEOZX		\$9.02					
Columbia Seligman Premium Technology Growth Fund – 27-0994125	N/A	19842X109	STK	Return of capital	February 14, 2012	2012	\$0.4625	\$18.84	8937
					May 14, 2012		\$0.4625	\$17.32	
					August 14, 2012		\$0.4625	\$16.26	
					November 13, 2012		\$0.4625	\$14.56	

Cost basis and reverse stock splits

When a mutual fund undergoes a reverse stock split, the number of outstanding shares decreases, resulting in an increase in the price per share. However, the total value of those shares, and the total cost basis in those shares does not change. The shareholders holding period (long-term or short-term) also does not change. Only the number of shares, and the cost basis per share changes.

For example, if a mutual fund undergoes a 4 for 1 reverse stock split (meaning shareholders will receive one share for every four shares owned), and shareholder JQ held 250 shares of the Fund prior to the reverse stock split, JQ will hold 62.5 shares after the reverse split. If JQ's 250 shares were comprised of two lots:

- 100 shares with a basis of \$500 (\$5 average cost) and held for more than one year (long-term), and
- 150 shares with a basis of \$720 (\$4.80 average cost) and held for less than one year (short-term),

then after the reverse split, JQ holds 62.5 shares of the Fund, comprised of two tax lots:

- 25 shares with a basis of \$500 (\$20 average cost) held long-term, and
- 37.5 shares with a basis of \$720 (\$19.20 average cost) held short-term.

Mutual fund reverse Stock Splits

Issuer's name and EIN	Class	CUSIP	Symbol	Organizational action	Record date	Applicable tax year	Reverse Split Ratio	Form 8937 link
DEF Fund – 12-3456789	All share classes	123456789	WXYZ	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
XYZ Fund – 12-3456789	C	1011121314	ABCD	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937

Example
Example

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Issuer's name and EIN	Class	CUSIP	Symbol	Organizational action	Record date	Applicable tax year	Reverse Split Ratio	Form 8937 link
Columbia Bond Fund – 52-1521509	A Advisor C Institutional Institutional 2 Institutional 3 R V	19765Y704 19766M303 19765Y803 19765Y886 19766M402 19765Y274 19765Y456 19766D428	CNDAX CNDRX CNDCX UMMGX CNFRX CBFYX CBFRX CNDTX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
Columbia Commodity Strategy Fund – 45-2433414	A Advisor C Institutional Institutional 2 Institutional 3 R	19766J771 19766N889 19766J763 19766J748 19766J714 19766J623 19766J755	CCSAX CCOMX CCSCX CCSZX CADLX CCFYX CCSRX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
Columbia Dividend Opportunity Fund – 41-1610263	A Advisor C Institutional Institutional 2 Institutional 3 R	19763P283 19766C578 19763P267 19763P192 19763P226 19766C560 19763P242	INUTX CDORX ACUIX CDOZX RSDFX CDOYX RSOOX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
Columbia Floating Rate Fund – 20-3787619	A Advisor C Institutional Institutional 2 Institutional 3 R	19766F696 19766C313 19766F670 19766F613 19766F639 19766J573 19766F654	RFRAX CFLRX RFRCX CFRZX RFRFX CFRYX CFRRX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
Columbia High Yield Bond Fund – 41-1458705	A Advisor C Institutional Institutional 2 Institutional 3 R	19766F274 19766F225 19766F258 19766F175 19766F191 19766C495 19766F233	INEAX CYLRX APECX CHYZX RSHRX CHYYX CHBRX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937

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Issuer's name and EIN	Class	CUSIP	Symbol	Organizational action	Record date	Applicable tax year	Reverse Split Ratio	Form 8937 link
Columbia Minnesota Tax-Exempt Fund – 41-1558201	A Advisor C Institutional Institutional 2 Institutional 3	19763T186 19766N855 19763T160 19763T152 19766J672 19766J391	IMNTX CLONX RMTCX CMNZX CADOX CMNYX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
Columbia Multi Strategy Alternatives Fund – 47-2448428	A Advisor C Institutional Institutional 2 Institutional 3 R	19766M311 19766M261 19766M295 19766M220 19766M253 19766M238 19766M279	CLAAX CLFUX CLABX CLAZX CLIVX CLAYX CRRLX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
Columbia Quality Income Fund – 41-2021315	A Advisor C Institutional Institutional 2 Institutional 3 R	19766J102 19766C347 19766J300 19766J607 19766C339 19766J581 19766J482	AUGAX CUVRX AUGCX CUGZX CGVRX CUGYX CUGUX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
Columbia Strategic California Municipal Income Fund – 04-6539689	A Advisor C Institutional Institutional 2 Institutional 3	19765L108 19766M485 19765L306 19765L611 19767A670 19767A514	CLMPX CCARX CCAOX CCAZX CCAUX CCXYX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
Columbia Strategic Income Fund – 04-2779929	A Advisor C Institutional Institutional 2 Institutional 3 R	19765L801 19766M576 19765L876 19765L694 19766D311 19766M345 19766D543	COSIX CMNRX CLSCX LSIZX CTIVX CPHUX CSNRX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937

ISSUER STATEMENT

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Issuer's name and EIN	Class	CUSIP	Symbol	Organizational action	Record date	Applicable tax year	Reverse Split Ratio	Form 8937 link
Columbia Strategic Municipal Income Fund – 41-1284051	A Advisor C Institutional Institutional 2 Institutional 3	19763P622 19766N202 19763P598 19763P580 19766J722 19766J342	INTAX CATRX RTCEX CATZX CADNX CATYX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
Columbia Strategic New York Municipal Income Fund – 04-6560126	A Advisor C Institutional Institutional 2 Institutional 3	19765L199 19766M386 19765L173 19766D295 19766M717 19767A449	COLNX CNYEX CNYCX CNYZX CNYRX CNTYX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
Columbia Total Return Bond Fund – 36-2988056	A Advisor C Institutional Institutional 2 Institutional 3 R	19765N492 19766M774 19765N476 19765N468 19766M766 19766M758 19765N450	LIBAX CBNRX LIBCX SRBFX CTBRX CTBYX CIBRX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
Columbia Acorn Fund – 36-2692100	C	197199300	LIACX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937
Columbia Acorn USA – 36-4090834	C	197199706	LAUCX	Reverse stock split 4:1	September 11, 2020	2020	4 to 1	8937

Other information you may need to know:

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ISSUER STATEMENT

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¹ The Reorganization will constitute a "reorganization" within the meaning of Section 368(a)(1) of the Internal Revenue Code (the Code), and the Transferring Fund and the Receiving Fund will each be "a party to a reorganization" within the meaning of Section 368(b) of the Code.

Under Section 354 of the Code, no gain or loss will be recognized by the shareholders of the Selling Fund upon the exchange of their Transferring Fund shares for Reorganization Shares of the Receiving Fund.

Under Section 358 of the Code, the aggregate tax basis of Reorganization Shares that a Selling Fund shareholder receives in the Reorganization will be the same as the aggregate tax basis of the Selling Fund shares exchanged therefor.

Under Section 1223(1) of the Code, a Selling Fund shareholder's holding period for the Reorganization Shares received in the Reorganization will be determined by including the shareholder's holding period for the Selling Fund shares exchanged therefor, provided the shareholder held such Selling Fund shares as capital assets.

² That portion of the distribution which is not a dividend shall be applied against and reduce the adjusted basis of the stock.

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