

## Notice of Foreign Tax Redetermination for Columbia Variable Product funds

For insurance companies and other investors in the following Columbia Variable Product funds:

- Wanger International
- Partners International Core Equity Fund. Formerly known as:
  - Variable Portfolio - Pyramis® International Equity Fund
  - CTIVP - Pyramis® International Equity Fund
  - CTIVP - AQR International Core Equity Fund
- Variable Portfolio - Partners International Growth Fund. Formerly known as:
  - CTIVP - William Blair International Leaders Fund
  - CTIVP - Oppenheimer International Growth Fund
  - Variable Portfolio - Oppenheimer International Growth Fund
- Variable Portfolio - Partners International Value Fund. Formerly known as:
  - Variable Portfolio - DFA International Value Fund
  - CTIVP - DFA International Value Fund
- Columbia Wanger International Equities Fund (liquidated 4/24/2020)
- Columbia Variable Portfolio - Dividend Opportunity Fund
- Columbia Variable Portfolio - Overseas Core Fund. Formerly known as:
  - Columbia Variable Portfolio - International Opportunity Fund
  - Columbia Variable Portfolio - Select International Equity Fund
- Variable Portfolio – Lazard International Equity Advantage Fund (liquidated 4/23/2021). Formerly known as:
  - Variable Portfolio - Pyrford International Equity Fund
  - Variable Portfolio - Lazard International Equity Advantage Fund

As of May 15, 2023

Each of the funds listed above has received at least one refund of foreign taxes previously paid by the fund. These funds are only offered through the separate accounts of participating insurance companies (as well as qualified pension and retirement plans) supporting variable annuity contracts and variable life insurance policies. These funds previously reported foreign taxes incurred in the fund's financial statements. The funds elected under the IRC Section 853 to pass through foreign taxes paid to their shareholders. U.S. tax law and regulations require the funds to notify investors and the IRS of any foreign tax redeterminations. The following information is being provided as notice to shareholders of these foreign tax redeterminations.

Certain foreign taxes have been refunded by countries in the European Union ("EU"), pursuant to a ruling from The Court of Justice of the European Union, which held that EU member states could not impose tax on foreign investment funds at a higher rate than comparable domestic investment funds. These Columbia funds (and other funds) have filed claims for refunds of foreign taxes paid to these countries. Most of such claims are still pending. Each of the funds listed above has received at least one refund of foreign taxes and/or interest, resulting in the following redetermination of foreign taxes paid in accordance with Internal Revenue Code ("IRC") Section 905(c).

Note that ongoing litigation continues in some EU member states, some EU member states are continuing to process refunds, and some EU member states have yet to refund any tax, so the funds may be required to continuously revise and update the information provided in this notification, as multiple foreign tax reclaims are received over multiple years. The same fund may need to post multiple notices with respect to the same tax year. For example, taxes withheld in 2015 may be refunded by one EU member state in 2020, and refunded by a different member state in 2022, and each refund triggers a foreign tax redetermination with respect to the foreign taxes originally reported by the fund for 2015. This information will be updated periodically, as additional refunds are received.

The chart below shows information relevant to the foreign tax redetermination including:

- The year in which the refunded tax was originally withheld
- The year in which the tax was refunded
- The originally reported amount of foreign taxes paid by the fund
- The amount of foreign taxes refunded, and the percentage of total foreign taxes refunded
- The cumulative change in foreign taxes paid through the as-of date
- Interest paid by the refunding countries with the refunded tax (if any)
- Foreign currency gains and losses on the refunded tax (the difference between the USD-denominated amount of tax withheld, and the USD-denominated amount of tax refunded)

Only funds that have received refunds through the as-of date shown above are included, and for those funds, only the year to which the refunded tax relates are included. Note that additional funds and years will be added in the future if/when additional refunds are received.

If any investors in the funds claimed a foreign tax credit or foreign tax deduction for foreign taxes reported by the fund in previous years, those investors may need to file an amended tax return or otherwise notify the IRS of a foreign tax redetermination. Investors should consult a tax advisor to assess the potential tax implications of these foreign tax redeterminations.

Fund Name [include prior names]	Tax Withheld in Year	Tax Refunded in Year	Foreign Taxes			Foreign Taxes Per/Share			Interest Received (all years)	FX Gain/Loss (all years)
			Originally Reported Amount	Refunded Amount	Redetermined Amount	Originally Reported Amount	Refunded percent	Redetermined Amount		
<b>Variable Portfolio - Partners International Growth Fund</b>	2016	2021	\$4,241,494.00	\$192,703.98	\$4,048,790.02	\$0.02	4.54%	\$0.02		
Formerly Known As: CTIVP - William Blair International Leaders Fund	2017	2021	\$3,782,714.00	\$82,730.25	\$3,699,983.75	\$0.03	2.19%	\$0.03	€ 0.00	\$24,044.05
CTIVP - Oppenheimer International Growth Fund	2018	2021	\$2,892,801.00	\$132,320.41	\$2,760,480.59	\$0.03	4.57%	\$0.03		
Variable Portfolio - Oppenheimer International Growth Fund	2019	2021	\$974,405.00	\$782,099.47	\$192,305.53	\$0.02	80.26%	\$0.00		
Variable Portfolio - Invesco International Growth Fund	2011	2022	\$2,182,750.00	\$2,925.29	\$2,179,824.71	\$0.01	0.13%	\$0.01		
	2012	2022	\$2,602,020.00	\$328,579.69	\$2,273,440.31	\$0.02	12.63%	\$0.01		
	2013	2022	\$2,551,886.00	\$617,848.50	\$1,934,037.50	\$0.02	24.21%	\$0.01	SEK 0.00	-\$484,875.28
	2014	2022	\$4,579,014.00	\$217,755.06	\$4,361,258.94	\$0.03	4.76%	\$0.03		
	2015	2022	\$4,559,769.00	\$267,512.68	\$4,292,256.32	\$0.02	5.87%	\$0.02		
<b>Wanger International</b>	2012	2020	\$1,488,634.00	\$9,806.25	\$1,478,827.75	\$0.07	0.66%	\$0.07		
	2013	2020	\$1,674,479.00	\$9,903.61	\$1,664,575.39	\$0.07	0.59%	\$0.07		
	2014	2020	\$1,567,345.00	\$41,101.11	\$1,526,243.89	\$0.07	2.62%	\$0.07	€ 2,613.00	-\$10,989.49
	2015	2020	\$1,142,111.00	\$38,211.62	\$1,103,899.38	\$0.05	3.35%	\$0.05		
	2016	2020	\$1,072,631.00	\$63,325.41	\$1,009,305.59	\$0.05	5.90%	\$0.05		
<b>CTIVP - Lazard International Equity Advantage Fund (liquidated 4/23/2021)</b>	2013	2020	\$573,312.00	\$27,140.53	\$546,171.47	\$0.01	4.73%	\$0.01		
Formerly Known As	2014	2020	\$2,429,460.00	\$41,809.40	\$2,387,650.60	\$0.02	1.72%	\$0.02	€ 2,643.75	-\$2,464.85
Variable Portfolio - Pyrford International Equity Fund and Variable Portfolio - Lazard International Equity Advantage Fund	2015	2020	\$3,101,196.00	\$56,817.63	\$3,044,378.37	\$0.02	1.83%	\$0.02		
<b>Variable Portfolio - Partners International Value Fund</b>	2012	2019	\$1,967,725.00	\$678.70	\$1,967,046.30	\$0.01	0.03%	\$0.01		
Formerly Known As	2013	2019	\$3,193,440.00	\$87,670.88	\$3,105,769.12	\$0.03	2.75%	\$0.03	€ 4,582.82	-\$21,338.86
Variable Portfolio - DFA International Value Fund	2014	2019	\$3,680,474.00	\$77,607.93	\$3,602,866.07	\$0.02	2.11%	\$0.02		
CTIVP - DFA International Value Fund	2015	2019	\$4,419,665.00	\$101,579.30	\$4,318,085.70	\$0.02	2.30%	\$0.02		
	2016	2021	\$6,283,558.00	\$126,147.75	\$6,157,410.25	\$0.03	2.01%	\$0.03		
	2017	2021	\$5,248,934.00	\$114,377.04	\$5,134,556.96	\$0.03	2.18%	\$0.03	€ 0.00	\$22,203.57
	2018	2021	\$5,376,924.00	\$132,784.78	\$5,244,139.22	\$0.06	2.47%	\$0.06		
	2019	2021	\$9,889,857.00	\$228,941.85	\$9,660,915.15	\$0.03	2.31%	\$0.03		
	2012	2022	\$1,967,725.00	\$236,541.88	\$1,731,183.12	\$0.01	12.02%	\$0.01		
	2013	2022	\$3,193,440.00	\$293,011.58	\$2,900,428.42	\$0.03	9.18%	\$0.03	SEK 0.00	-\$341,112.81
	2014	2022	\$3,680,474.00	\$229,830.86	\$3,450,643.14	\$0.02	6.24%	\$0.02		
	2015	2022	\$4,419,665.00	\$311,074.44	\$4,108,590.56	\$0.02	7.04%	\$0.02		
<b>Partners International Core Equity Fund</b>	2011	2019	\$1,139,024.00	\$481.42	\$1,138,542.58	\$0.01	0.04%	\$0.01		
Formerly Known As	2012	2019	\$1,474,306.00	\$0.00	\$1,474,306.00	\$0.01	0.00%	\$0.01		
Variable Portfolio - Pyramis® International Equity Fund	2013	2019	\$2,318,962.00	\$28,006.11	\$2,290,955.89	\$0.02	1.21%	\$0.02	€ 3,861.97	-\$21,829.11
CTIVP - Pyramis® International Equity Fund	2014	2019	\$3,494,826.00	\$113,686.17	\$3,381,139.83	\$0.03	3.25%	\$0.03		
CTIVP - AQR International Core Equity Fund	2015	2019	\$4,063,585.00	\$97,256.64	\$3,966,328.36	\$0.02	2.39%	\$0.02		
	2016	2021	\$5,558,098.00	\$65,616.39	\$5,492,481.61	\$0.02	1.18%	\$0.02		
	2017	2021	\$5,927,448.00	\$83,376.76	\$5,844,071.24	\$0.03	1.41%	\$0.03	€ 0.00	\$16,780.53
	2018	2021	\$7,694,163.00	\$352,791.01	\$7,341,371.99	\$0.03	4.59%	\$0.03		
	2019	2021	\$9,577,341.00	\$280,315.31	\$9,297,025.69	\$0.04	2.93%	\$0.04		
<b>Variable Portfolio Columbia Wanger International Equities Fund</b>	2012	2019	\$974,405.00	\$129.55	\$974,275.45	\$0.02	0.01%	\$0.02		
Fund liquidated 4/24/2020	2013	2019	\$1,415,007.00	\$9,916.09	\$1,405,090.91	\$0.03	0.70%	\$0.03	€ 2,262.84	-\$8,209.63
	2014	2019	\$1,607,292.00	\$50,824.81	\$1,556,467.19	\$0.03	3.16%	\$0.03		
	2015	2019	\$1,036,923.00	\$49,968.97	\$986,954.03	\$0.04	4.82%	\$0.04		
	2016	2019	\$307,424.00	\$40,035.90	\$267,388.10	\$0.02	13.02%	\$0.02		
<b>CTIVP - Lazard International Equity Advantage Fund</b>	2014	2022	\$2,429,460.00	\$113,554.27	\$2,315,905.73	\$0.02	4.67%	\$0.02	SEK 0.00	-\$77,121.54
Liquidated in April 23, 2021	2015	2022	\$3,101,196.00	\$146,480.12	\$2,954,715.88	\$0.02	4.72%	\$0.02		
<b>VP - Columbia Wanger International Equities Fund</b>	2011	2022	\$665,669.00	\$534.54	\$665,134.46	\$0.02	0.08%	\$0.02		
Liquidated in April 24, 2020	2012	2022	\$974,405.00	\$39,012.40	\$935,392.60	\$0.02	4.00%	\$0.02		
	2013	2022	\$1,415,007.00	\$43,694.65	\$1,371,312.35	\$0.03	3.09%	\$0.03	SEK 0.00	-\$80,295.03
	2014	2022	\$1,607,292.00	\$70,760.72	\$1,536,531.28	\$0.03	4.40%	\$0.03		
	2015	2022	\$1,036,923.00	\$70,101.80	\$966,821.20	\$0.04	6.76%	\$0.04		
<b>Columbia Variable Portfolio - Dividend Opportunity Fund</b>	2017	2022	\$1,538,183.00	\$81,218.27	\$1,456,964.73	\$0.02	5.28%	\$0.02	€ 0.00	-\$8,423.52
	2018	2022	\$1,677,903.00	\$98,553.66	\$1,579,349.34	\$0.03	5.87%	\$0.03		
<b>Columbia Variable Portfolio - Overseas Core Fund</b>	2014	2022	\$776,163.00	\$60,963.62	\$715,199.38	\$0.03	7.85%	\$0.03		
Formerly Known As	2017	2022	\$1,822,311.00	\$27,162.40	\$1,795,148.60	\$0.02	1.49%	\$0.02	SEK 0.00	-\$63,628.02
Columbia Variable Portfolio - International Opportunity Fund	2018	2022	\$3,140,707.00	\$160,138.64	\$2,980,568.36	\$0.04	5.10%	\$0.04		
Columbia Variable Portfolio - Select International Equity Fund										
<b>Columbia Variable Portfolio - Dividend Opportunity Fund</b>	2015	2023	\$3,411,398.00	\$204,218.25	\$3,207,179.75	\$0.04	5.99%	\$0.04	SEK 0.00	\$0.00



**Please carefully consider the investment objectives, risks, charges and expenses of any Variable Fund and its related variable contract before investing. For Variable Fund and variable contract prospectuses, which contain this and other important information, contact your financial advisor or insurance representative. Please read the prospectuses carefully before you invest.**

The Columbia Variable Portfolios and Wanger Funds (the "Variable Funds") are available only through variable annuity contracts and variable life insurance policies issued by participating insurance companies or certain eligible retirement plans. The Variable Funds are not offered to the public. Not all Variable Funds and classes are available in all contracts, policies or plans. Please contact your financial advisor or insurance representative for more information.

Columbia Management Investment Advisers, LLC serves as the investment adviser to the Columbia Variable Portfolios. Columbia Wanger Asset Management, LLC serves as the investment adviser to the Wanger Funds. The variable funds are distributed by Columbia Management Investment Distributors, Inc., member FINRA.

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