

2021 CORPORATE DIVIDENDS RECEIVED DEDUCTION INFORMATION



Your success. Our priority.

The tax information below is for Columbia fund corporate shareholders.

If your corporation invests in the funds listed below, you may be able to take advantage of the dividends received deduction (DRD) for corporations. A specified portion of the dividends paid by these funds may be eligible for the DRD. Funds that invest mostly in domestic U.S. stocks generally have a high portion of DRD-eligible dividends.

Note that you may not take this deduction for a dividend on shares of a fund that you have held for less than 46 days during the 91-day period beginning 45 days prior to the ex-dividend date of a fund distribution. Corporate shareholders should consult their tax advisors regarding this requirement and other potential limitations.

How to calculate your corporation's dividends received deduction:

Step 1: For each applicable fund, multiply the qualifying percentage listed in the table below by your ordinary dividends from that fund for the year. For tax purposes, ordinary dividends include short-term capital gains distributed by the fund but not long-term capital gains.

Step 2: Then, as part of your tax return preparation, multiply your answer from Step 1 above by 50% to obtain your federal dividends received deduction. Additional DRD limitations may apply. Be sure to consult with your state tax authority or tax advisor regarding the state and local tax status of these distributions. If your fund is not listed below, it did not qualify to report this deduction.

Fund name	Qualifying percentage
Columbia Acorn European Fund	6.34%
Columbia Acorn Fund	41.48%
Columbia Acorn International	1.55%
Columbia Acorn USA	15.00%
Columbia Balanced Fund	32.45%
Columbia Capital Allocation Aggressive Portfolio	20.61%
Columbia Capital Allocation Conservative Portfolio	9.06%
Columbia Capital Allocation Moderate Aggressive Portfolio	17.40%
Columbia Capital Allocation Moderate Conservative Portfolio	12.45%
Columbia Capital Allocation Moderate Portfolio	13.87%
Columbia Contrarian Core Fund	80.26%
Columbia Convertible Securities Fund	11.50%
Columbia Disciplined Core Fund	24.79%
Columbia Disciplined Growth Fund	9.84%
Columbia Disciplined Value Fund	39.16%
Columbia Dividend Income Fund	100.00%
Columbia Dividend Opportunity Fund	100.00%
Columbia Flexible Capital Income Fund	41.94%
Columbia Global Opportunities Fund	20.91%
Columbia Global Technology Growth Fund	69.61%
Columbia Global Value Fund	37.97%

Fund name (continued)	Qualifying percentage (continued)
Columbia Income Builder Fund	10.80%
Columbia Large Cap Enhanced Core Fund	21.78%
Columbia Large Cap Growth Fund	20.20%
Columbia Large Cap Growth Opportunity Fund	19.95%
Columbia Large Cap Index Fund	97.56%
Columbia Large Cap Value Fund	100.00%
Columbia Mid Cap Growth Fund	3.80%
Columbia Mid Cap Index Fund	38.71%
Columbia Multi-Asset Income Fund (liquidated 2/5/21)	2.32%
Columbia Overseas Core Fund	0.60%
Columbia Select Global Equity Fund	20.54%
Columbia Select Large Cap Equity Fund	34.90%
Columbia Select Large Cap Growth Fund	3.48%
Columbia Select Large Cap Value Fund	90.88%
Columbia Select Mid Cap Value Fund	47.85%
Columbia Select Small Cap Value Fund	100.00%
Columbia Seligman Global Technology Fund	28.77%
Columbia Seligman Technology and Information Fund	43.68%
Columbia Small Cap Growth Fund	2.50%
Columbia Small Cap Index Fund	61.39%
Columbia Small Cap Value Fund I	51.81%
Columbia Small Cap Value Fund II	37.45%
Columbia Thermostat Fund	3.30%
Multi-Manager Alternative Strategies Fund	5.07%
Multi-Manager Directional Alternative Strategies Fund	56.74%
Multi-Manager Growth Strategies Fund	26.31%
Multi-Manager Small Cap Equity Strategies Fund	24.49%
Multi-Manager Value Strategies Fund	100.00%

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