

## 2020 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 Select (merged away on 07/10/20)	100.00%
Columbia Acorn USA	53.20%
Columbia Balanced Fund	82.69%
Columbia Capital Allocation Aggressive Portfolio	51.28%
Columbia Capital Allocation Conservative Portfolio	13.01%
Columbia Capital Allocation Moderate Aggressive Portfolio	35.89%
Columbia Capital Allocation Moderate Conservative Portfolio	16.57%
Columbia Capital Allocation Moderate Portfolio	20.04%
Columbia Contrarian Core Fund	100.00%
Columbia Convertible Securities Fund	11.32%
Columbia Disciplined Core Fund	100.00%
Columbia Disciplined Growth Fund	92.57%
Columbia Disciplined Value Fund	100.00%
Columbia Dividend Income Fund	100.00%
Columbia Dividend Opportunity Fund	100.00%
Columbia Flexible Capital Income Fund	41.12%
Columbia Floating Rate Fund	0.14%
Columbia Global Energy and Natural Resources Fund (merged away on 08/7/20)	100.00%
Columbia Global Equity Value Fund	99.85%
Columbia Global Infrastructure Fund (merged away on 07/10/20)	42.92%

<b>Fund name (continued)</b>	<b>Qualifying percentage</b>
Columbia Global Opportunities Fund	28.83%
Columbia Global Strategic Equity Fund (merged away on 07/10/20)	30.49%
Columbia Global Technology Growth Fund	100.00%
Columbia Income Builder Fund	12.29%
Columbia International Dividend Income Fund (formerly Columbia Global Dividend Opportunity Fund)	59.81%
Columbia Large Cap Enhanced Core Fund	100.00%
Columbia Large Cap Growth Fund	100.00%
Columbia Large Cap Index Fund	77.38%
Columbia Large Cap Value Fund	100.00%
Columbia Mid Cap Growth Fund	4.28%
Columbia Mid Cap Index Fund	89.59%
Columbia Multi-Asset Income Fund	5.98%
Columbia Overseas Core Fund	2.86%
Columbia Select Global Equity Fund	86.71%
Columbia Select Large Cap Equity Fund	100.00%
Columbia Select Large Cap Growth Fund	72.26%
Columbia Select Large Cap Value Fund	100.00%
Columbia Select Mid Cap Value Fund	100.00%
Columbia Select Small Cap Value Fund	100.00%
Columbia Seligman Communications and Information Fund	100.00%
Columbia Seligman Global Technology Fund	90.73%
Columbia Small Cap Growth Fund I	6.60%
Columbia Small Cap Index Fund	93.71%
Columbia Small Cap Value Fund I	100.00%
Columbia Small Cap Value Fund II	100.00%
Columbia Small/Mid Cap Value Fund (merged away on 07/10/20)	100.00%
Columbia Thermostat Fund	13.20%
Multi-Manager Alternative Strategies Fund	26.42%
Multi-Manager Growth Strategies Fund	100.00%
Multi-Manager International Equity Strategies Fund	0.12%
Multi-Manager Small Cap Equity Strategies Fund	100.00%
Multi-Manager Value Strategies Fund	100.00%

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