

2021 FOREIGN SOURCE INCOME AND FOREIGN TAX PAID INFORMATION

This information is being provided to assist in your 2021 tax preparations.

Mutual funds investing in foreign securities have foreign source income, and may incur foreign taxes on that income, which could have tax implications for fund shareholders. The tax credit for foreign taxes paid (the foreign tax credit), or alternatively, the tax deduction for foreign tax paid (the foreign tax deduction) is intended to mitigate the impact of double taxation for U.S. taxpayers when their foreign source income may be taxed by both the U.S. and the country from which the income is derived. If a fund meets certain criteria, it has the option to pass the foreign tax credit through to shareholders.

In computing U.S. income tax liability, individual shareholders may be entitled to either a foreign tax credit (on Schedule, 3 Part 1, IRS Form 1040) or an itemized deduction (on IRS Schedule A, Form 1040) for the amount (if any) of the foreign tax paid by the fund and passed through to shareholders, as reported in Box 7 of your Dividends and Distributions Form (Form 1099-DIV). Generally, it will be more advantageous to claim this amount as a credit. However, we suggest that you consult your tax advisor to determine the best course of action. Refer your tax advisor to the attached tables.

Note that you may not take a foreign tax credit for shares of a fund that you have held for less than 16 days during the 31-day period beginning 15 days prior to the relevant ex-dividend date. Please consult your tax advisor regarding your eligibility to claim the credit.

Tax credit

If you decide to claim a foreign tax credit, there may be a limitation on the amount of credit you can claim. You may be required to calculate this limitation and your foreign tax credit on your IRS Form 1116 - Foreign Tax Credit (for Individual, Estate, or Trust). Generally, you will not be subject to this limitation and will be able to claim the foreign tax credit without completing Form 1116, if the following requirements are met:

- All your foreign source gross income was from passive category income, which generally includes dividends and interest.
- Your total creditable foreign taxes for the year are not more than \$300 (\$600 if married and filing a joint return).
- All your foreign source income and any foreign taxes paid on it are reported to you on a qualified payee statement, which includes Form 1099-DIV or similar tax statements.
- You elect not to file Form 1116 by claiming the credit directly on the foreign tax credit line of your tax return (Schedule 3, IRS Form 1040).

Please consult your tax advisor. Note that you will still need to report all your income, including your foreign source income from your fund(s). You may be liable for federal or state income tax plus any alternative minimum tax (AMT) under the tax rules, beyond what was paid to the foreign government(s).

Also note that some states do not allow foreign tax credits to offset your state income tax. Please consult with your tax advisor or state tax authority regarding your ability to claim this credit.

Limitation on foreign tax credit

If you are not able to elect the exemption from the foreign tax credit limitation noted above, you will be required to calculate the limit on the amount of credit you can claim by completing Form 1116. The limitation is based upon the total income received from foreign sources (foreign source income) and total foreign taxes paid. It also considers the different categories of foreign source income earned.

Some of the information needed to complete Form 1116 is provided below. Detailed information for each fund is provided in the accompanying table to compute the limitation. Please see Form 1116 instructions for more information on the calculation of limitations. The IRS has issued regulations relating to foreign qualified dividends and the tax rate differential rules for certain taxpayers. Please consult your tax advisor.

- To compute foreign source income, multiply the Foreign Source Income percentage by the Total ordinary dividends amount shown in Box 1a of your Form 1099-DIV.
- To compute foreign source qualified dividends, multiply the Foreign Source Qualified Dividend percentage by the Total ordinary dividends amount shown in Box 1a of your Form 1099-DIV.
- Foreign taxes paid are reported to you in Box 7 of your Form 1099-DIV, if the fund passed-through a foreign tax credit.

Fund	Foreign source income (%)	Foreign source qualified dividend (%)
Columbia Acorn European Fund	91.61%	91.61%
Columbia Acorn International	94.48%	82.74%
Columbia Acorn International Select	91.47%	91.47%
Columbia Capital Allocation Aggressive Portfolio	15.05%	4.67%
Columbia Capital Allocation Conservative Portfolio	7.94%	1.18%
Columbia Capital Allocation Moderate Aggressive Portfolio	10.42%	2.75%
Columbia Capital Allocation Moderate Conservative Portfolio	10.57%	2.19%
Columbia Capital Allocation Moderate Portfolio	11.50%	2.56%
Columbia Emerging Markets Bond Fund	98.92%	0.00%
Columbia Emerging Markets Fund	99.84%	16.22%
Columbia Greater China Fund	99.70%	0.00%
Columbia Income Builder Fund	12.02%	1.75%
Columbia International Dividend Income Fund	96.79%	57.97%
Columbia Overseas Core Fund	97.60%	88.19%
Columbia Overseas Value Fund	97.56%	96.86%
Columbia Thermostat Fund	0.60%	0.02%
Multi-Manager International Equity Strategies Fund	99.62%	74.76%
Overseas SMA Completion Portfolio	98.24%	66.46%

For corporate shareholders, the additional information in the tables below is provided for foreign source income and foreign taxes paid.

Columbia Acorn European

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 17, 2021	\$ 0.021422	\$0.057760	\$0.079182
Advisor Class	December 17, 2021	\$ 0.021422	\$0.134880	\$0.156302
Class C	December 17, 2021	\$ 0.021422	—	\$0.021422
Institutional Class	December 17, 2021	\$ 0.021422	\$0.134880	\$0.156302
Institutional 2 Class	December 17, 2021	\$ 0.021422	\$0.150310	\$0.171732
Institutional 3 Class	December 17, 2021	\$ 0.021422	\$0.162650	\$0.184072

Columbia Acorn International

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 17, 2021	\$0.031640	\$0.375470	\$0.407110
Advisor Class	December 17, 2021	\$0.031640	\$0.466810	\$0.498450
Class C	December 17, 2021	\$0.031640	\$0.101440	\$0.133080
Institutional Class	December 17, 2021	\$0.031640	\$0.466810	\$0.498450
Institutional 2 Class	December 17, 2021	\$0.031640	\$0.488730	\$0.520370
Institutional 3 Class	December 17, 2021	\$0.031640	\$0.503350	\$0.534990
Class R	December 17, 2021	\$0.031640	\$0.284130	\$0.315770

Columbia Acorn International Select

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 17, 2021	\$0.032581	\$0.128010	\$0.160591
Advisor Class	December 17, 2021	\$0.032581	\$0.217170	\$0.249751
Class C	December 17, 2021	\$0.032581	—	\$0.032581
Institutional Class	December 17, 2021	\$0.032581	\$0.217170	\$0.249751
Institutional 2 Class	December 17, 2021	\$0.032581	\$0.249270	\$0.281851
Institutional 3 Class	December 17, 2021	\$0.032581	\$0.267110	\$0.299691

Columbia Capital Allocation Aggressive Portfolio

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 21, 2021	\$0.007929	\$0.464720	\$0.472649
Advisor Class	December 21, 2021	\$0.007929	\$0.497990	\$0.505919
Class C	December 21, 2021	\$0.007929	\$0.364930	\$0.372859
Institutional Class	December 21, 2021	\$0.007929	\$0.497990	\$0.505919
Institutional 2 Class	December 21, 2021	\$0.007929	\$0.500650	\$0.508579
Institutional 3 Class	December 21, 2021	\$0.007929	\$0.505970	\$0.513899
Class R	December 21, 2021	\$0.007929	\$0.431460	\$0.439389

Columbia Capital Allocation Conservative Portfolio

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 21, 2021	\$0.001713	\$0.125350	\$0.127063
Advisor Class	December 21, 2021	\$0.001713	\$0.132010	\$0.133723
Class C	December 21, 2021	\$0.001713	\$0.105360	\$0.107073
Institutional Class	December 21, 2021	\$0.001713	\$0.132010	\$0.133723
Institutional 2 Class	December 21, 2021	\$0.001713	\$0.132280	\$0.133993
Institutional 3 Class	December 21, 2021	\$0.001713	\$0.133610	\$0.135323
Class R	December 21, 2021	\$0.001713	\$0.118690	\$0.120403

Columbia Capital Allocation Moderate Aggressive Portfolio

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 21, 2021	\$0.005940	\$0.276400	\$0.282340
Advisor Class	December 21, 2021	\$0.005940	\$0.284800	\$0.290740
Class C	December 21, 2021	\$0.005940	\$0.251210	\$0.257150
Institutional Class	December 21, 2021	\$0.005940	\$0.284800	\$0.290740
Institutional 2 Class	December 21, 2021	\$0.005940	\$0.285810	\$0.291750
Institutional 3 Class	December 21, 2021	\$0.005940	\$0.287480	\$0.293420
Class R	December 21, 2021	\$0.005940	\$0.268000	\$0.273940
Class V	December 21, 2021	\$0.005940	\$0.276400	\$0.282340

Columbia Capital Allocation Moderate Conservative Portfolio

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 21, 2021	\$0.003203	\$0.187390	\$0.190593
Advisor Class	December 21, 2021	\$0.003203	\$0.194600	\$0.197803
Class C	December 21, 2021	\$0.003203	\$0.165780	\$0.168983
Institutional Class	December 21, 2021	\$0.003203	\$0.194600	\$0.197803
Institutional 2 Class	December 21, 2021	\$0.003203	\$0.195170	\$0.198373
Institutional 3 Class	December 21, 2021	\$0.003203	\$0.196320	\$0.199523
Class R	December 21, 2021	\$0.003203	\$0.180190	\$0.183393

Columbia Capital Allocation Moderate Portfolio

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 21, 2021	\$0.004563	\$0.231530	\$0.236093
Advisor Class	December 21, 2021	\$0.004563	\$0.239210	\$0.243773
Class C	December 21, 2021	\$0.004563	\$0.208510	\$0.213073
Institutional Class	December 21, 2021	\$0.004563	\$0.239210	\$0.243773
Institutional 2 Class	December 21, 2021	\$0.004563	\$0.239510	\$0.244073
Institutional 3 Class	December 21, 2021	\$0.004563	\$0.240740	\$0.245303
Class R	December 21, 2021	\$0.004563	\$0.223860	\$0.228423

Columbia Emerging Markets Bond Fund

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 14, 2021	\$0.001273	\$0.039170	\$0.040443
Advisor Class	December 14, 2021	\$0.001273	\$0.041530	\$0.042803
Class C	December 14, 2021	\$0.001273	\$0.032100	\$0.033373
Institutional Class	December 14, 2021	\$0.001273	\$0.041530	\$0.042803
Institutional 2 Class	December 14, 2021	\$0.001273	\$0.042660	\$0.043933
Institutional 3 Class	December 14, 2021	\$0.001273	\$0.043220	\$0.044493
Class R	December 14, 2021	\$0.001273	\$0.036820	\$0.038093

Columbia Emerging Markets Fund

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 08, 2021	\$0.036824	\$0.177450	\$0.214274
Advisor Class	December 08, 2021	\$0.036824	\$0.192420	\$0.229244
Class C	December 08, 2021	\$0.036824	\$0.130640	\$0.167464
Institutional Class	December 08, 2021	\$0.036824	\$0.192420	\$0.229244
Institutional 2 Class	December 08, 2021	\$0.036824	\$0.199290	\$0.236114
Institutional 3 Class	December 08, 2021	\$0.036824	\$0.202410	\$0.239234
Class R	December 08, 2021	\$0.036824	\$0.161840	\$0.198664

Columbia Greater China Fund

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 15, 2021	\$0.030426	\$0.000000	\$0.030426
Advisor Class	December 15, 2021	\$0.030426	\$0.000000	\$0.030426
Class C	December 15, 2021	\$0.030426	\$0.000000	\$0.030426
Institutional Class	December 15, 2021	\$0.030426	\$0.000000	\$0.030426
Institutional 2 Class	December 15, 2021	\$0.030426	\$0.000000	\$0.030426
Institutional 3 Class	December 15, 2021	\$0.030426	\$0.000000	\$0.030426

Columbia Income Builder Fund

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 21, 2021	\$0.000692	\$0.035590	\$0.036282
Advisor Class	December 21, 2021	\$0.000692	\$0.038390	\$0.039082
Class C	December 21, 2021	\$0.000692	\$0.027190	\$0.027882
Institutional Class	December 21, 2021	\$0.000692	\$0.038390	\$0.039082
Institutional 2 Class	December 21, 2021	\$0.000692	\$0.038610	\$0.039302
Institutional 3 Class	December 21, 2021	\$0.000692	\$0.039170	\$0.039862
Class R	December 21, 2021	\$0.000692	\$0.032790	\$0.033482

Columbia International Dividend Income Fund

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 17, 2021	\$0.041695	\$0.816830	\$0.858525
Advisor Class	December 17, 2021	\$0.041695	\$0.830220	\$0.871915
Class C	December 17, 2021	\$0.041695	\$0.776680	\$0.818375
Institutional Class	December 17, 2021	\$0.041695	\$0.830220	\$0.871915
Institutional 2 Class	December 17, 2021	\$0.041695	\$0.839850	\$0.881545
Institutional 3 Class	December 17, 2021	\$0.041695	\$0.841990	\$0.883685
Class R	December 17, 2021	\$0.041695	\$0.803980	\$0.845675

Columbia Overseas Core Fund

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 15, 2021	\$0.034439	\$0.215520	\$0.249959
Advisor Class	December 15, 2021	\$0.034439	\$0.239760	\$0.274199
Class C	December 15, 2021	\$0.034439	\$0.142800	\$0.177239
Institutional Class	December 15, 2021	\$0.034439	\$0.239760	\$0.274199
Institutional 2 Class	December 15, 2021	\$0.034439	\$0.246550	\$0.280989
Institutional 3 Class	December 15, 2021	\$0.034439	\$0.252360	\$0.286799
Class R	December 15, 2021	\$0.034439	\$0.187400	\$0.221839

Columbia Overseas Value Fund

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 15, 2021	\$0.033071	\$0.239510	\$0.272581
Advisor Class	December 15, 2021	\$0.033071	\$0.261840	\$0.294911
Class C	December 15, 2021	\$0.033071	\$0.172540	\$0.205611
Institutional Class	December 15, 2021	\$0.033071	\$0.261840	\$0.294911
Institutional 2 Class	December 15, 2021	\$0.033071	\$0.268980	\$0.302051
Institutional 3 Class	December 15, 2021	\$0.033071	\$0.273440	\$0.306511
Class R	December 15, 2021	\$0.033071	\$0.217190	\$0.250261

Columbia Thermostat Fund

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class A	December 21, 2021	\$0.000410	\$0.849400	\$0.849810
Advisor Class	December 21, 2021	\$0.000410	\$0.896600	\$0.897010
Class C	December 21, 2021	\$0.000410	\$0.707800	\$0.708210
Institutional Class	December 21, 2021	\$0.000410	\$0.896600	\$0.897010
Institutional 2 Class	December 21, 2021	\$0.000410	\$0.906040	\$0.906450
Institutional 3 Class	December 21, 2021	\$0.000410	\$0.911710	\$0.912120

Multi-Manager International Equity Strategies Fund

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Institutional Class	December 17, 2021	\$0.024844	\$0.344750	\$0.369594
Institutional 3 Class	December 17, 2021	\$0.024844	\$0.363320	\$0.388164

Overseas SMA Completion Portfolio

Share class	Record date	Total foreign tax paid per share	Total ordinary dividends per share	Total dividends per share
Class 0	December 15, 2021	\$0.053085	\$0.501490	\$0.554575

Columbia Threadneedle Investments and its affiliates do not offer tax or legal advice. Consumers should consult with their tax advisor or attorney regarding their specific situation.

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