

Notice to Foreign Shareholders of U.S. Tax Exemption for Columbia Tax-Exempt Fund and Columbia Income Opportunities Fund



Your success. Our priority.

United States tax law permits regulated investment companies (RICs) to designate the portion of their distributions that qualify as interest-related dividends or short-term capital gain dividends, which are exempt from U.S. tax and U.S. tax withholding when paid to foreign (non-U.S.) shareholders with proper documentation. Additionally, certain RICs investing in municipal bonds that pay interest exempt from U.S. federal income tax are eligible to designate exempt-interest dividends, which are also exempt from U.S. federal income tax.

The following table lists the percentage of each distribution in the applicable year that the fund is designating as interest-related dividends paid from qualified interest income (QII) exempt from U.S. tax when paid to foreign shareholders. Each of the funds listed below are RICs. Short-term capital gain dividend information is available at <https://www.columbiathreadneedleus.com/> (Resources, Taxes & Distributions, Capital Gains and Dividends).

Security description (fund name)	Class A CUSIP [†]	Class A Symbol [†]	Date	Percentage of net investment income distribution from QII *
Columbia Tax-Exempt Fund	19765L850	COLTX	12/31/2019	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	11/29/2019	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	10/31/2019	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	09/30/2019	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	08/30/2019	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	07/31/2019	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	06/28/2019	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	05/31/2019	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	04/30/2019	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	03/29/2019	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	02/28/2019	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	01/31/2019	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	12/31/2018	100%

Security description (fund name)	Class A CUSIP [†]	Class A Symbol [†]	Date	Percentage of distribution from QII*
Columbia Tax-Exempt Fund	19765L850	COLTX	11/30/2018	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	10/31/2018	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	09/28/2018	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	08/31/2018	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	07/31/2018	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	06/29/2018	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	05/31/2018	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	04/30/2018	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	03/29/2018	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	02/28/2018	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	01/31/2018	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	12/29/2017	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	11/30/2017	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	10/31/2017	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	09/29/2017	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	08/31/2017	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	07/31/2017	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	06/30/2017	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	05/31/2017	100%

Security description (fund name)	Class A CUSIP [†]	Class A Symbol [†]	Date	Percentage of distribution from QII*
Columbia Tax-Exempt Fund	19765L850	COLTX	04/28/2017	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	03/31/2017	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	02/28/2017	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	01/31/2017	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	12/30/2016	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	11/30/2016	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	10/31/2016	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	09/30/2016	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	08/31/2016	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	07/29/2016	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	06/30/2016	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	05/31/2016	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	04/29/2016	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	03/31/2016	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	02/29/2016	100%
Columbia Tax-Exempt Fund	19765L850	COLTX	01/29/2016	100%

Security description (fund name)	Class A CUSIP [†]	Class A Symbol [†]	Date	Percentage of distribution from QII*
Columbia Income Opportunities Fund	19763T103	AIOAX	12/31/2019	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	11/29/2019	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	10/31/2019	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	09/30/2019	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	08/30/2019	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	07/31/2019	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	06/28/2019	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	05/31/2019	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	04/30/2019	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	03/29/2019	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	02/28/2019	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	01/31/2019	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	12/31/2018	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	11/30/2018	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	10/31/2018	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	09/28/2018	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	08/31/2018	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	07/31/2018	81%

Security description (fund name)	Class A CUSIP [†]	Class A Symbol [†]	Date	Percentage of distribution from QII *
Columbia Income Opportunities Fund	19763T103	AIOAX	06/29/2018	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	05/31/2018	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	04/30/2018	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	03/29/2018	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	02/28/2018	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	01/31/2018	81%
Columbia Income Opportunities Fund	19763T103	AIOAX	12/29/2017	79%
Columbia Income Opportunities Fund	19763T103	AIOAX	11/30/2017	79%
Columbia Income Opportunities Fund	19763T103	AIOAX	10/31/2017	79%
Columbia Income Opportunities Fund	19763T103	AIOAX	09/29/2017	79%
Columbia Income Opportunities Fund	19763T103	AIOAX	08/31/2017	79%
Columbia Income Opportunities Fund	19763T103	AIOAX	07/31/2017	79%
Columbia Income Opportunities Fund	19763T103	AIOAX	06/30/2017	79%
Columbia Income Opportunities Fund	19763T103	AIOAX	05/31/2017	79%
Columbia Income Opportunities Fund	19763T103	AIOAX	04/28/2017	79%
Columbia Income Opportunities Fund	19763T103	AIOAX	03/31/2017	79%
Columbia Income Opportunities Fund	19763T103	AIOAX	02/28/2017	79%
Columbia Income Opportunities Fund	19763T103	AIOAX	01/31/2017	79%
Columbia Income Opportunities Fund	19763T103	AIOAX	12/30/2016	82%

Security description (fund name)	Class A CUSIP [†]	Class A Symbol [†]	Date	Percentage of distribution from QII *
Columbia Income Opportunities Fund	19763T103	AIOAX	11/30/2016	82%
Columbia Income Opportunities Fund	19763T103	AIOAX	10/31/2016	82%
Columbia Income Opportunities Fund	19763T103	AIOAX	09/30/2016	82%
Columbia Income Opportunities Fund	19763T103	AIOAX	08/31/2016	82%
Columbia Income Opportunities Fund	19763T103	AIOAX	07/29/2016	82%
Columbia Income Opportunities Fund	19763T103	AIOAX	06/30/2016	82%
Columbia Income Opportunities Fund	19763T103	AIOAX	05/31/2016	82%
Columbia Income Opportunities Fund	19763T103	AIOAX	04/29/2016	82%
Columbia Income Opportunities Fund	19763T103	AIOAX	03/31/2016	82%
Columbia Income Opportunities Fund	19763T103	AIOAX	02/29/2016	82%
Columbia Income Opportunities Fund	19763T103	AIOAX	01/29/2016	82%

[†]Class A CUSIPs and symbols are provided as an example.

*Percentages in future periods are subject to change at any time without prior notice.

Columbia Tax-Exempt Fund (CUSIP: 19765L850, Ticker: COLTX) also designates a portion (or all) of its distributions as exempt-interest dividends, exempt from U.S. federal income tax. The fund's exempt-interest dividend designation for the most recent fiscal year is available in the annual report, available on the Forms & Literature page of our investor website, <https://www.investor.columbiathreadneedleus.com/>.

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