

## Notice to Foreign Shareholders of U.S. Tax Exemption for Columbia Income Opportunities Fund

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.

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. The fund listed below is an RIC. Short-term capital gain dividend information is available at <https://www.columbiathreadneedleus.com/> (Resources, Taxes & Distributions, Capital Gains and Dividends).

Security description (fund name)	Institutional Class CUSIP <sup>†</sup>	Institutional Class Symbol <sup>†</sup>	Date	Percentage of net investment income distribution from QII *
Columbia Income Opportunities Fund	19763T889	CIOZX	12/31/2021	83%
Columbia Income Opportunities Fund	19763T889	CIOZX	11/30/2021	83%
Columbia Income Opportunities Fund	19763T889	CIOZX	10/29/2021	83%
Columbia Income Opportunities Fund	19763T889	CIOZX	09/30/2021	83%
Columbia Income Opportunities Fund	19763T889	CIOZX	08/31/2021	83%
Columbia Income Opportunities Fund	19763T889	CIOZX	07/30/2021	83%
Columbia Income Opportunities Fund	19763T889	CIOZX	06/30/2021	83%
Columbia Income Opportunities Fund	19763T889	CIOZX	05/28/2021	83%
Columbia Income Opportunities Fund	19763T889	CIOZX	04/30/2021	83%
Columbia Income Opportunities Fund	19763T889	CIOZX	03/31/2021	83%
Columbia Income Opportunities Fund	19763T889	CIOZX	02/26/2021	83%
Columbia Income Opportunities Fund	19763T889	CIOZX	01/29/2021	83%

Not FDIC or NCUA Insured	No Financial Institution Guarantee	May Lose Value
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Security description (fund name)	Institutional Class CUSIP <sup>†</sup>	Institutional Class Symbol <sup>†</sup>	Date	Percentage of distribution from QII *
Columbia Income Opportunities Fund	19763T889	CIOZX	12/31/2020	85%
Columbia Income Opportunities Fund	19763T889	CIOZX	11/29/2020	85%
Columbia Income Opportunities Fund	19763T889	CIOZX	10/30/2020	85%
Columbia Income Opportunities Fund	19763T889	CIOZX	09/30/2020	85%
Columbia Income Opportunities Fund	19763T889	CIOZX	08/31/2020	85%
Columbia Income Opportunities Fund	19763T889	CIOZX	07/31/2020	85%
Columbia Income Opportunities Fund	19763T889	CIOZX	06/30/2020	85%
Columbia Income Opportunities Fund	19763T889	CIOZX	05/31/2020	85%
Columbia Income Opportunities Fund	19763T889	CIOZX	04/30/2020	85%
Columbia Income Opportunities Fund	19763T889	CIOZX	03/31/2020	85%
Columbia Income Opportunities Fund	19763T889	CIOZX	02/28/2020	85%
Columbia Income Opportunities Fund	19763T889	CIOZX	01/31/2020	85%
Columbia Income Opportunities Fund	19763T889	CIOZX	12/31/2019	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	11/29/2019	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	10/31/2019	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	09/30/2019	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	08/30/2019	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	07/31/2019	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	06/28/2019	81%

Security description (fund name)	Institutional Class CUSIP†	Institutional Class Symbol†	Date	Percentage of distribution from QII *
Columbia Income Opportunities Fund	19763T889	CIOZX	05/31/2019	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	04/30/2019	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	03/29/2019	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	02/28/2019	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	01/31/2019	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	12/31/2018	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	11/30/2018	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	10/31/2018	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	09/28/2018	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	08/31/2018	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	07/31/2018	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	06/29/2018	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	05/31/2018	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	04/30/2018	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	03/29/2018	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	02/28/2018	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	01/31/2018	81%
Columbia Income Opportunities Fund	19763T889	CIOZX	12/29/2017	79%
Columbia Income Opportunities Fund	19763T889	CIOZX	11/30/2017	79%
Columbia Income Opportunities Fund	19763T889	CIOZX	10/31/2017	79%

Security description (fund name)	Institutional Class CUSIP <sup>†</sup>	Institutional Class Symbol <sup>†</sup>	Date	Percentage of distribution from QII *
Columbia Income Opportunities Fund	19763T889	CIOZX	09/29/2017	79%
Columbia Income Opportunities Fund	19763T889	CIOZX	08/31/2017	79%
Columbia Income Opportunities Fund	19763T889	CIOZX	07/31/2017	79%
Columbia Income Opportunities Fund	19763T889	CIOZX	06/30/2017	79%
Columbia Income Opportunities Fund	19763T889	CIOZX	05/31/2017	79%
Columbia Income Opportunities Fund	19763T889	CIOZX	04/28/2017	79%
Columbia Income Opportunities Fund	19763T889	CIOZX	03/31/2017	79%
Columbia Income Opportunities Fund	19763T889	CIOZX	02/28/2017	79%
Columbia Income Opportunities Fund	19763T889	CIOZX	01/31/2017	79%
Columbia Income Opportunities Fund	19763T889	CIOZX	12/30/2016	82%
Columbia Income Opportunities Fund	19763T889	CIOZX	11/30/2016	82%
Columbia Income Opportunities Fund	19763T889	CIOZX	10/31/2016	82%
Columbia Income Opportunities Fund	19763T889	CIOZX	09/30/2016	82%
Columbia Income Opportunities Fund	19763T889	CIOZX	08/31/2016	82%
Columbia Income Opportunities Fund	19763T889	CIOZX	07/29/2016	82%
Columbia Income Opportunities Fund	19763T889	CIOZX	06/30/2016	82%
Columbia Income Opportunities Fund	19763T889	CIOZX	05/31/2016	82%
Columbia Income Opportunities Fund	19763T889	CIOZX	04/29/2016	82%
Columbia Income Opportunities Fund	19763T889	CIOZX	03/31/2016	82%
Columbia Income Opportunities Fund	19763T889	CIOZX	02/29/2016	82%
Columbia Income Opportunities Fund	19763T889	CIOZX	01/29/2016	82%



\*Institutional Class CUSIPs and symbols are provided as an example.

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

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