



## 2017 CORPORATE DIVIDENDS RECEIVED DEDUCTION INFORMATION

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 % 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 return preparation, multiply your answer from Step 1 above by 70% 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 Fund	31.82%
Columbia Acorn USA	20.40%
Columbia Balanced Fund	92.07%
Columbia Capital Allocation Aggressive Portfolio	36.57%
Columbia Capital Allocation Conservative Portfolio	12.56%
Columbia Capital Allocation Moderate Aggressive Portfolio	28.56%
Columbia Capital Allocation Moderate Conservative Portfolio	18.02%
Columbia Capital Allocation Moderate Portfolio	21.36%
Columbia Convertible Securities Fund	21.00%
Columbia Contrarian Core Fund	100.00%
Columbia Emerging Markets Fund	0.16%
Columbia Disciplined Core Fund	100.00%
Columbia Disciplined Growth Fund	35.10%
Columbia Disciplined Small Core Fund	23.25%
Columbia Disciplined Value Fund	100.00%
Columbia Diversified Equity Income Fund	100.00%
Columbia Diversified Real Return Fund	1.39%
Columbia Dividend Income Fund	100.00%
Columbia Dividend Opportunity Fund	86.15%
Columbia Flexible Capital Income Fund	32.96%
Columbia Floating Rate Fund	3.00%
Columbia Global Dividend Opportunity Fund	38.15%
Columbia Global Energy and Natural Resources Fund	75.86%

Fund	Qualifying percentage
Columbia Global Equity Value Fund	64.68%
Columbia Global Infrastructure Fund	69.19%
Columbia Global Strategic Equity Fund	52.57%
Columbia Global Technology Growth Fund	29.06%
Columbia Greater China Fund	0.45%
Columbia Income Builder Fund	10.93%
Columbia Large Cap Enhanced Core Fund	86.38%
Columbia Large Cap Growth Fund	100.00%
Columbia Large Cap Growth Fund III	100.00%
Columbia Large Cap Index Fund	100.00%
Columbia Mid Cap Growth Fund	19.76%
Columbia Mid Cap Index Fund	87.22%
Columbia Mid Cap Value Fund	100.00%
Columbia Multi-Asset Income Fund	3.19%
Columbia Select Global Equity Fund	100.00%
Columbia Select International Equity Fund	1.66%
Columbia Select Large Cap Equity Fund	94.55%
Columbia Select Large Cap Growth Fund	100.00%
Columbia Select Large Cap Value Fund	100.00%
Columbia Seligman Communications and Information Fund	50.38%
Columbia Seligman Global Technology Fund	31.40%
Columbia Small Cap Growth Fund I	3.22%
Columbia Small Cap Index Fund	61.36%
Columbia Small Cap Value Fund I	100.00%
Columbia Small Cap Value Fund II	100.00%
Columbia Small/Mid Cap Value Fund	100.00%
Columbia Thermostat Fund	14.82%
Multi-Manager Directional Alternative Strategies Fund (formerly Active Portfolios Multi-Manager Directional Alternatives Fund)	16.73%
Multi-Manager Growth Strategies Fund (formerly Active Portfolios Multi-Manager Growth Fund)	100.00%
Multi-Manager Small Cap Equity Strategies Fund (formerly Active Portfolios Multi-Manager Small Cap Equity Fund)	39.59%
Multi-Manager Total Return Bond Strategies Fund	0.26%
Multi-Manager Value Strategies Fund (formerly Active Portfolios Multi-Manager Value Fund)	73.21%
Tri-Continental Corporation	48.13%

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.

Columbia Funds and Columbia Acorn Funds are distributed by Columbia Management Investment Distributors, Inc., member FINRA.

Columbia Funds are managed by Columbia Management Investment Advisers, LLC and Columbia Acorn

Funds are managed by Columbia Wanger Asset Management, LLC, a subsidiary of Columbia

Management Investment Advisers, LLC. Columbia Threadneedle Investments is the global brand name of the Columbia Threadneedle group of companies.