2026 YEAR-END TAX REPORTING

These instructions and the related spreadsheet do not constitute legal advice and cannot be used for the purpose of avoiding tax penalties. The rules governing the proper taxation and reporting of distributions by mutual funds can be complex, and each fund should consult its own tax advisor.

INSTRUCTIONS FOR COMPLETING & USING THE PRIMARY LAYOUT SPREADSHEET

General Instructions

There are three ICI Spreadsheets, the Primary Layout, the Secondary Layout, and the NRA Layout. Mutual funds, exchange-traded funds ("ETFs"), and other entities taxed as regulated investment companies ("RICs") use these spreadsheets to provide tax information to brokers, transfer agents, and other intermediaries, who report that information to shareholders, the IRS, and state tax agencies.

ICI Primary Layout Spreadsheet Description – The Primary Layout includes the tax information required by federal law and regulations to be reported to the IRS and shareholders on Form 1099-DIV (Dividends and Distribution), in columns 17 through 41, and certain other relevant information. The Primary Layout instructions assume that the preparers and users of the information are familiar with Forms 1099-DIV and the IRS instructions for those forms.

Which Funds to Include - Report information for all share classes, for all active funds, including auction rate preferred classes of closed-end funds. If a fund made no distributions and has no other items to report, complete only Columns 1, 2 and 3, or if a fund made no distributions but has foreign tax to report, consider reporting the foreign tax amount in columns 16 and 27 (Box 7 of 1099-DIV). If a fund does not have final tax information, it may either complete the spreadsheet with estimated information and use the (E) indicator in column 4, or if the fund has applied (or will apply) for an IRS extension to provide the information it may list the fund name CUSIP and ticker and (X) indicator in column 6 and leave the other information blank. Funds providing estimates (E) are also presumed to file extension requests and may not separately indicate an extension (X). Rows - Use a separate row for each share class of each fund, and for each distribution date. For example, a fund with 5 share classes and 12 distributions for each share class would enter 60 rows for that fund. If a fund pays both an ordinary dividend and a capital gain dividend as a single distribution on the same date, generally use a single row for the entire distribution, unless the fund is daily-declaring. For daily-declaring funds, a capital gain dividend should be reflected as a separate line item from the ordinary dividend. You may provide sum totals for each fund, as a separate row, however, totals are optional.

Target Data Delivery Date – Brokers have requested that funds provide year-end tax data as soon as it is available, to process the data and send the information to

shareholders by the Form 1099-DIV due date. The ICI fully supports this request and encourages funds to provide this information on the primary layout as soon as possible, and in all events, no later than Tuesday, January 19, 2027. Funds that require additional time to prepare the data may choose to communicate with the entities that have requested fund year-end tax reporting information to arrange an alternative delivery date and to determine whether to send partial information as it becomes available. See columns 4 and 6 for information about funds requesting an extension to file this information (X) or providing estimated information (E).

Primary Layout Report Date – Identify in the cell provided the date that this spreadsheet is disseminated. Spreadsheets should be distributed no more frequently than daily.

Formatting - The formatting is pre-set as follows: (1) for dates, mm/dd/yyyy, (2) for amounts, US dollars ($) to six digits past the decimal, (3) for indicator codes, a single capitalized letter, (4) a percentage for column 31, to six decimal places past the decimal. The preset formatting is recommended, but not required and not locked, and can be edited by users. Data input beyond nine digits past zero may cause data issues and is not recommended.

New for 2026

Note the following changes from prior years:

- The targeted delivery date is Tuesday, January 19, 2027.
- ETF Share Class – In 2025, the SEC provided exemptive relief for ETF shares classes of mutual funds and mutual fund share classes of ETFs. Funds offering these new share classes should include them on the ICI spreadsheets in the same manners as other share classes.
- Revised instructions, intended to clarify the purpose and use of certain information.

Instructions for Columns

Columns 1, 2, and 3 - Security Description (Fund Name), CUSIP, Ticker Symbol – The Security Description is the legal name of the fund or portfolio. Where applicable indicate the share class and type of shares (e.g., preferred or ordinary) after the fund name. Provide the CUSIP number (Column 2) and Ticker Symbol (Column 3) assigned to the share class.

Column 4 – Estimated (E) - Place an “E” in this column if the dividends reported here are estimates and final information will be reported later. Some funds choose not to provide estimates and wait until receiving all required information before releasing information for the fund. When the final information is reported, the “E” should be removed from this column.

If a fund provides an E indicator in column 4, intermediaries using this spreadsheet to prepare Forms 1099-DIV should consider whether to wait until the fund has provided

final information (without E or X indicators) before sending Forms 1099-DIV to clients. Funds providing estimates (E) are also presumed to file IRS requests to extend the time for providing 1099 information and may not separately indicate an extension (X).

Column 5 - Reclass (R) – Place an "R" in this column if the character of the dividend as reported on this schedule for tax reporting purposes is different than the designation made when the amounts were distributed. Use the "R" indicator if any amounts previously reported as ordinary dividends, capital gain dividends, return of capital (nondividend distributions), or exempt-interest dividends are later changed to another category of reportable income. There may be differences in practice among firms in the usage of the "R" indicators for certain adjustments, such as between ordinary income and qualified dividend income. The "R" should continue to be reported for this dividend whenever this dividend appears on future versions of the Primary Layout.

Column 6 - Corrected (C) or Extended (X) –

Place a "C" in this column if the amounts reported here are corrections of amounts reported on a previous version of the Primary Layout. On subsequent versions of the Primary Layout, the "C" should be removed.

Place an "X" in this column if the fund has filed (or will file) an IRS request for extension of time to provide Form 1099-DIV information. Funds using the X indicator will be providing information for this fund later. For funds using the X indicator, provide only the fund name, CUSIP, ticker, and X indicator, do not provide dividend information as it may be misinterpreted as estimated or final information.

Columns 7-9 - Record Date, Ex-Dividend Date, and Payable Date - These fields indicate the record date, ex-dividend date, and payable date, for each distribution. Use a separate line for each distribution, including capital gain distributions. For funds that declare dividends daily, put the word "DAILY" in the Record Date and Ex-Dividend Date columns, and populate only the Payable Date column.

> Column 7 - Record Date (MM/DD/YYYY) – Indicates the record date for a distribution. Note: For the income distributions of a fund that goes "ex-dividend" daily, put the word "DAILY" in the Record Date column.
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> Column 8 - Ex-Dividend Date (MM/DD/YYYY) – Indicates the ex-dividend date for a distribution. Note: For the income distributions of a fund that goes "ex-dividend" daily, put the word "DAILY" in the Ex-Dividend Date column.
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> Column 9 - Payable Date (MM/DD/YYYY) - Indicates the date the distribution was paid.

Column 10 - Total Distribution per Share – Include the total amount of the distribution as declared. Include any distribution that should be included in whole or in part in the calendar year for which you are reporting the information (Current Year), even if declared in a prior year, or deferred to the next tax year (Next Year). This includes

income dividends (Column 14), short-term capital gain (Column 15), total capital gain (Column 22), nontaxable/nondividend distributions (Column 26), cash liquidations (Column 28) and exempt interest dividends (Column 30). It does not include the foreign tax gross up for foreign tax incurred by a RIC making a "flow through" election, since this is a noncash item that is not part of a declared dividend.

Columns 11-13 – If part of the distribution is included in the shareholder's income in the Current Year and part of the distribution is included in the shareholder's income in another taxable year, report

- the portion of the distribution that was included in the shareholders' PRIOR year in Column 11;
- the portion of the distribution includible in shareholders' CURRENT year in Column 13; and
- the portion of the distribution that will be included in the shareholders' NEXT year in Column 12.

Column 14 - Income Dividends – The amount of the distribution that is taxable as ordinary income excluding any amounts arising from either short-term capital gains or foreign tax paid.

Column 15 - Short-Term Capital Gain – The amount of the distribution arising from short-term capital gain, and which is taxable as ordinary income. This amount is NOT included within the amount of Income Dividends reported in Column 14 or the amount of foreign tax paid in Column 16.

Note: short-term capital gains are not separately reportable on Form 1099-DIV. Funds may choose not to populate the short-term capital gains column on the Primary Layout, for example, if they have already included the amount in the Income Dividend column (14).

Column 16 - Foreign Tax Paid – Enter the amount of foreign taxes that should be included in "Total Ordinary Dividends," Box 1a of the Form 1099-DIV. This amount does not include income dividends (Column 14) or short-term capital gain (Column 15).

Generally, the amount entered in column 16 is the same as the amount entered in Column 27 for Box 7 of Form 1099-DIV. However, the amounts reported in Columns 16 and 27 may differ. If a fund received a refund of foreign taxes previously paid, and that refund included an interest adjustment, and the fund is using the netting method described in Notice 2016-10, Section 4.04 Effect of Netting, the amount entered in column 16 may be greater than the amount entered in Column 27. Notice 2016-10 requires the fund to include the interest adjustment in their foreign tax gross-up (Column 16). However, that same interest adjustment is not included in the foreign tax credit amount (Column 27, Box 7 of the 1099-DIV). In this situation, columns 16 and 27 won't match.

Columns 17-41 – Information Reported on Form 1099-DIV

The remaining columns [17 through 41] are used to populate the Form 1099-DIV and include a reference to the applicable box on the Form 1099-DIV reporting that information.

Column 17 - Total Ordinary Dividends – The total amount of the distribution that should be included in Box 1a of Form 1099-DIV. This column should always equal the sum of Income Dividends (Column 14), Short-Term Capital Gain (Column 15), and Foreign Tax Paid (Column 16).

Columns 18-21 Qualified Dividends – Qualified Dividends (Column 20) is the amount of the distribution in Column 17 (Box 1a total ordinary dividends) that should be reported as "Qualified Dividends" in Box 1b of Form 1099- DIV, which may qualify for reduced capital gain tax rates. This amount should always equal the sum of Qualified Income Dividends (Column 18), Qualified Short-Term Gain (Column 19), and Qualified Foreign Tax Paid (Column 20). This amount is included in and cannot exceed the amount entered as Total Ordinary Dividends (Column 17).

Columns 22-25 - Capital Gain Distributions – The Total Capital Gain Distribution (Column 22) is reported in Box 2a on Form 1099-DIV. This includes, but is not limited to, Unrecaptured Section 1250 Gain (Column 23), Section 1202 Gain (Column 24), Collectibles Gain (Column 25), and Section 897 Capital Gain (Column 41). This amount does not include short-term capital gains distributed by the fund (reported in Column 17, 1099-DIV Box 1a), or undistributed capital gains retained by the fund (reported on Form 2439).

Column 26 - Nondividend Distribution – Enter the amount of distribution (if any) treated as a return of capital (a nondividend distribution) that should be included in "Nondividend Distribution," Box 3 of Form 1099-DIV.

Column 27 - Foreign Tax Paid – Enter the amount of foreign taxes that should be included in "Foreign Tax Paid," Box 7 of the Form 1099-DIV.

Generally, the amount entered in column 16 is the same as the amount entered in Column 27. However, the amounts reported in Columns 16 and 27 may differ. If a fund received a refund of foreign taxes previously paid, and that refund included an interest adjustment, and the fund is using the netting method described in Notice 2016-10, Section 4.04 Effect of Netting, the amount entered in column 16 may be greater than the amount entered in Column 27. Notice 2016-10 requires the fund to include the interest adjustment in their foreign tax gross-up (Column 16). However, that same interest adjustment is not included in the foreign tax credit amount (Column 27, Box 7 of the 1099-DIV). In this situation, columns 16 and 27 won't match.

Column 28 & 29 Cash Liquidation Distribution & Noncash Liquidation Distribution – For liquidating funds, enter the amount (if any) of the distribution treated as cash liquidating distributions reported in Box 9 of Form 1099-DIV, or noncash liquidating distributions reported in Box 10 of Form 1099-DIV.

Note that some funds report liquidating distributions in redemption of fund shares as redemption proceeds on Form 1099-B (Proceeds from Broker and Barter Exchange Transactions) instead of liquidating distributions on Form 1099-DIV, boxes 9 and 10. Funds making other distributions prior to a final liquidating distribution should consult their tax advisor to determine whether those distributions should be reported as liquidating distributions (Box 9 or 10 of 1099-DIV (or 1099-B)) or regular distributions (e.g., Box 1a of 1099-DIV). For funds that merged during the year, distributions occurring prior to the merger should be shown separately for each fund (see the instructions for column 32).

Column 30 - Exempt-Interest Dividends – The amount of the distribution attributable to Federal tax-exempt interest income included in Box 12 of Form 1099-DIV.

Column 31 - Alternative Minimum Tax – The percentage (not the amount) of Exempt-Interest Dividends (Column 30) that must be treated as a "preference item" by those taxpayers subject to the alternative minimum tax, reported in Box 13 of Form 1099-DIV. Do not report a per share rate amount. Report a percentage.

Column 32 - Merger or Other Changes Resulting in New CUSIP numbers –

Place an "M" for Merger in this column if (a) the fund was merged into another fund during the year and this is the last dividend that will be reported under that fund name or (b) the fund's CUSIP number has changed after a merger and this is the last dividend that will be reported under the prior CUSIP number.

Place a "Y" in this column if the fund's CUSIP number has changed for any reason other than a merger (e.g., conversion) and this is the last dividend that will be reported under the prior CUSIP number.

Columns 33-36 – Section 199A Dividends – Column 36 reports the amount of Section 199A Dividend reportable on Box 5 of Form 1099-DIV, which is the sum of Columns 33 through 35.

> Column 33 - Section 199A Income Dividends – The amount of the Income Dividends (Column 14) that should be included in Section 199A Dividends.
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> Column 34 - Section 199A Short-Term Gain – The amount of the Short-Term Capital Gain (Column 15) that should be included in Section 199A Dividends.
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> Column 35 - Section 199A Foreign Tax Paid – The amount of the Foreign Tax Paid (Column 16) that should be included in Section 199A Dividends.
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> Column 36 - Section 199A Dividends – The amount of the distribution in Column 17 (Box 1a total ordinary dividends) that should be reported in "Section 199A Dividends," Box 5 of the Form 1099-DIV, which may be eligible for the 20% qualified business income deduction. This amount should always equal the sum of Columns 33 through 35. This amount cannot exceed the amount entered as Total Ordinary Dividends (Column 17).

Columns 37-41 – Section 897 information - These fields are used to report a RIC's indirect (flow-through) income and gain from United States Real Property Interests (USRPI). Typically, a RIC would only have section 897 income or gains if it invested in REITs and those REITs passed-through section 897 income or gains to the RIC. Even then, this information is not relevant to the RIC's US individual shareholders, it is only relevant for RIC shares held by trusts or partnerships that have foreign investors.

Column 37 - Section 897 Income Dividends – The amount of the Income Dividends (Column 14) that should be included in Section 897 Ordinary Dividends, Box 2e of the Form 1099-DIV.

Column 38 - Section 897 Short-Term Gain – The amount of the Short-Term Capital Gain (Column 15) that should be included in Section 897 Ordinary Dividends, Box 2e of the Form 1099-DIV.

Column 39 - Section 897 Foreign Tax Paid –The amount of the Foreign Tax Paid (Column 16) that should be included in Section 897 Ordinary Dividends, Box 2e of the Form 1099-DIV.

Column 40 - Section 897 Ordinary Dividends – The amount of the distribution in Column 17 (Box 1a total ordinary dividends) that should be reported in Section 897 Ordinary Dividends, Box 2e of the Form 1099-DIV. (Note: Box 2e does not need to be completed for recipients that are US individuals.) This amount should always equal the sum of Column 37-39. This amount cannot exceed the amount entered as Total Ordinary Dividends (Column 17).

Column 41 - Section 897 Capital Gain – The amount of the distribution in Column 22 (Box 2a Total Capital Gain Distribution) that should be reported in "Section 897 Capital Gain," Box 2f of the Form 1099-DIV. (Note: Box 2f does not need to be completed for recipients that are US individuals.) This amount cannot exceed the amount entered as Total Capital Gain Distribution (Column 22).