

2024 Dividends Received Deduction and 163(j) Percentages for Corporate Shareholders

DIVIDENDS RECEIVED DEDUCTION

A dividends received deduction (DRD) is available to corporate shareholders. Pursuant to the tax code, a corporation is entitled to a special deduction from gross income for dividends received from taxable domestic corporations. The amount of deduction is equal to 70% of the dividends received from corporations (provided that the recipient owns less than 20% of each of the paying corporations).

The special tax status of the dividends received by a mutual fund passes through to eligible shareholders. As a result, reported below is the portion of the ordinary income distribution paid which represents dividends received by the fund which may qualify for the dividends received deduction in 2024.

FUND	DIVIDENDS RECEIVED DEDUCTION PERCENTAGE ¹
Atlanta Capital Focused Growth Fund	100.00%
Atlanta Capital SMID-Cap Fund	100.00%
Balanced Fund	34.55%
Dividend Builder Fund	100.00%
Focused Value Opportunities Fund	100.00%
Global Equity Income Fund	14.12%
Global Income Builder Fund	7.54%
Large-Cap Value Fund	100.00%
Parametric Dividend Income	100.00%
Parametric Volatility Risk Premium - Defensive Fund	23.88%
Richard Bernstein All Asset Strategy Fund	18.46%
Richard Bernstein Equity Strategy Fund	95.07%
Small-Cap Fund	100.00%
Stock Fund	100.00%
Tax-Managed Equity Asset Allocation Fund	100.00%
Tax-Managed Growth Fund 1.0	100.00%
Tax-Managed Growth Fund 1.1	100.00%
Tax-Managed Growth Fund 1.2	100.00%
Tax-Managed Small-Cap Fund	100.00%
Tax-Managed Value Fund	100.00%
Worldwide Health Sciences Fund	100.00%

¹ Percentages are based on income dividends and/or short-term capital gain distributions paid.

163(j) Interest Dividends

To determine the amount of your dividends from interest income for purposes of determining your interest expense limitation under 163(j), multiply the percentage stated below for your fund by the total amount of income distributions (excluding return of capital) received.

FUND	163(j) EXEMPT PERCENTAGE
Balanced Fund	65.45%
Core Bond Fund	87.12%
Emerging and Frontier Countries Equity Fund	6.31%
Emerging Markets Debt Opportunities Fund	100.00%
Emerging Markets Local Income Fund	100.00%
Floating Rate Advantage Fund	100.00%
Floating-Rate & High Income Fund	100.00%
Floating-Rate Fund	100.00%
Floating-Rate Opportunities Fund	30.78%
Global Income Builder Fund	27.06%
Global Macro Absolute Return Advantage Fund	100.00%
Global Macro Absolute Return Fund	100.00%
Global Sovereign Opportunities Fund	100.00%
Government Opportunities Fund	100.00%
High Income Opportunities Fund	94.30%
Income Fund of Boston	85.56%
Multi-Asset Credit Fund	38.89%
Parametric Commodity Strategy Fund	47.66%
Parametric Volatility Risk Premium - Defensive Fund	75.59%
Richard Bernstein All Asset Strategy Fund	32.99%
Short Duration Government Income Fund	94.04%
Short Duration High Income Fund	78.14%
Short Duration Inflation-Protected Income Fund	100.00%
Strategic Income Fund	95.45%
Total Return Bond Fund	89.78%

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There is no assurance that a fund will achieve its investment objective. Funds are subject to market risk, which is the possibility that the market values of securities owned by the fund will decline and that the value of fund shares may therefore be less than what you paid for them. Market values can change daily due to economic and other events (e.g. natural disasters, health crises, terrorism, conflicts and social

unrest) that affect markets, countries, companies or governments. It is difficult to predict the timing, duration, and potential adverse effects (e.g. portfolio liquidity) of events. Accordingly, you can lose money investing in funds.

Please consider the investment objectives, risks, charges and expenses of any fund carefully before investing. The prospectus contains this and other information about each fund. To obtain a prospectus, contact your financial professional or download one at eatonvance.com. Please read the prospectus carefully before investing.

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