



**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC Sections 301 and 316.

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**18** Can any resulting loss be recognized? ▶ A loss would not be recognized as part of the distributions. The basis of each shareholder of record would need to be adjusted by the amount of the distribution that would affect realized gain or loss recognized on the disposition of fund shares.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The amounts as reported are reportable for the 2022 tax year.

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**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ \_\_\_\_\_ Signature on file \_\_\_\_\_ Date ▶ \_\_\_\_\_

Print your name ▶ Brian J. Lutes Title ▶ Treasurer

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>Matthew Romano</u>	Signature on file			<u>On File</u>
	Firm's name ▶ <u>Cohen &amp; Company, LTD</u>	Firm's EIN ▶ <u>On File</u>		Phone no. <u>On File</u>	
Firm's address ▶ <u>1350 Euclid Ave., #800, Cleveland, OH 44115</u>					

ISSUER'S NAME	RECORD			TOTAL	ORDINARY	LONG TERM	NON-DIVIDEND
	DATE	EX-DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	DISTRIBUTION PER SHARE	CAPITAL GAIN	DISTRIBUTION (RETURN OF CAPITAL)
Cornerstone Strategic Value Fund, Inc.	1/14/2022	1/13/2022	1/31/2022	\$ 0.1808000	\$ 0.0027710	\$ 0.0178250	\$ 0.1602040
BOX 10 CUSIP NUMBER: 21924B302	2/15/2022	2/14/2022	2/28/2022	\$ 0.1808000	\$ 0.0027710	\$ 0.0178250	\$ 0.1602040
BOX 12 TICKER SYMBOL: CLM	3/15/2022	3/14/2022	3/31/2022	\$ 0.1808000	\$ 0.0027710	\$ 0.0178250	\$ 0.1602040
	4/11/2022	4/8/2022	4/29/2022	\$ 0.1808000	\$ 0.0027710	\$ 0.0178250	\$ 0.1602040
	5/16/2022	5/13/2022	5/31/2022	\$ 0.1808000	\$ 0.0027710	\$ 0.0178250	\$ 0.1602040
	6/10/2022	6/9/2022	6/30/2022	\$ 0.1808000	\$ 0.0027710	\$ 0.0178250	\$ 0.1602040
	7/15/2022	7/14/2022	7/29/2022	\$ 0.1808000	\$ 0.0027710	\$ 0.0178250	\$ 0.1602040
	8/15/2022	8/12/2022	8/31/2022	\$ 0.1808000	\$ 0.0027710	\$ 0.0178250	\$ 0.1602040
	9/15/2022	9/14/2022	9/30/2022	\$ 0.1808000	\$ 0.0027710	\$ 0.0178250	\$ 0.1602040
	10/14/2022	10/13/2022	10/31/2022	\$ 0.1808000	\$ 0.0027710	\$ 0.0178250	\$ 0.1602040
	11/15/2022	11/14/2022	11/30/2022	\$ 0.1808000	\$ 0.0027710	\$ 0.0178250	\$ 0.1602040
	12/15/2022	12/14/2022	12/30/2022	\$ 0.1808000	\$ 0.0027710	\$ 0.0178250	\$ 0.1602040