

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.](#)

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.](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [The amounts as reported are reportable for the 2025 tax year.](#)

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.

Sign Here
Signature ▶ Signature on File Date ▶ On File

Print your name ▶ Brian J. Lutes Title ▶ Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

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 Investment Fund, Inc.	1/15/2025	1/15/2025	1/31/2025	\$ 0.1224000	\$ 0.0079587	\$ 0.0463431	\$ 0.0680982
BOX 10 CUSIP NUMBER: 21924B302	2/14/2025	2/14/2025	2/28/2025	\$ 0.1224000	\$ 0.0079587	\$ 0.0463431	\$ 0.0680982
BOX 12 TICKER SYMBOL: CLM	3/14/2025	3/14/2025	3/31/2025	\$ 0.1224000	\$ 0.0079587	\$ 0.0463431	\$ 0.0680982
	4/15/2025	4/15/2025	4/30/2025	\$ 0.1224000	\$ 0.0079587	\$ 0.0463431	\$ 0.0680982
	5/15/2025	5/15/2025	5/30/2025	\$ 0.1224000	\$ 0.0079587	\$ 0.0463431	\$ 0.0680982
	6/16/2025	6/16/2025	6/30/2025	\$ 0.1224000	\$ 0.0079587	\$ 0.0463431	\$ 0.0680982
	7/15/2025	7/15/2025	7/31/2025	\$ 0.1224000	\$ 0.0079587	\$ 0.0463431	\$ 0.0680982
	8/15/2025	8/15/2025	8/29/2025	\$ 0.1224000	\$ 0.0079587	\$ 0.0463431	\$ 0.0680982
	9/15/2025	9/15/2025	9/30/2025	\$ 0.1224000	\$ 0.0079587	\$ 0.0463431	\$ 0.0680982
	10/15/2025	10/15/2025	10/31/2025	\$ 0.1224000	\$ 0.0079587	\$ 0.0463431	\$ 0.0680982
	11/14/2025	11/14/2025	11/28/2025	\$ 0.1224000	\$ 0.0079587	\$ 0.0463431	\$ 0.0680982
	12/15/2025	12/15/2025	12/31/2025	\$ 0.1224000	\$ 0.0079587	\$ 0.0463431	\$ 0.0680982