

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 2021 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 ▶ /s/ Theresa M. Bridge Date ▶ 02/14/2022

Print your name ▶ Theresa M. Bridge Title ▶ Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>Leonard J. DiPietro, CPA</u>	<u>SIGNATURE ON FILE</u>	<u>02/13/2022</u>		<u>On file</u>
	Firm's name ▶ <u>Tait Weller & Baker LLP</u>	Firm's EIN ▶ <u>On file</u>			
	Firm's address ▶ <u>50 S. 16th Street, Philadelphia, PA 19102</u>	Phone no. <u>On file</u>			

ISSUER'S NAME	RECORD DATE	EX-DATE	PAYABLE DATE	TOTAL	ORDINARY	LONG TERM CAPITAL GAIN	NON-DIVIDEND
				DISTRIBUTION PER SHARE	DISTRIBUTION PER SHARE		DISTRIBUTION (RETURN OF CAPITAL)
Cornerstone Total Return Fund, Inc.	1/15/2021	1/14/2021	1/29/2021	\$ 0.1537000	\$ 0.0298270	\$ 0.0647480	\$ 0.0591250
BOX 10 CUSIP NUMBER: 21924U300	2/16/2021	2/12/2021	2/26/2021	\$ 0.1537000	\$ 0.0298270	\$ 0.0647480	\$ 0.0591250
BOX 12 TICKER SYMBOL: CRF	3/15/2021	3/12/2021	3/31/2021	\$ 0.1537000	\$ 0.0298270	\$ 0.0647480	\$ 0.0591250
	4/12/2021	4/9/2021	4/30/2021	\$ 0.1537000	\$ 0.0298270	\$ 0.0647480	\$ 0.0591250
	5/14/2021	5/13/2021	5/28/2021	\$ 0.1537000	\$ 0.0298270	\$ 0.0647480	\$ 0.0591250
	6/15/2021	6/14/2021	6/30/2021	\$ 0.1537000	\$ 0.0298270	\$ 0.0647480	\$ 0.0591250
	7/15/2021	7/14/2021	7/30/2021	\$ 0.1537000	\$ 0.0298270	\$ 0.0647480	\$ 0.0591250
	8/16/2021	8/13/2021	8/31/2021	\$ 0.1537000	\$ 0.0298270	\$ 0.0647480	\$ 0.0591250
	9/15/2021	9/14/2021	9/30/2021	\$ 0.1537000	\$ 0.0298270	\$ 0.0647480	\$ 0.0591250
	10/15/2021	10/14/2021	10/29/2021	\$ 0.1537000	\$ 0.0298270	\$ 0.0647480	\$ 0.0591250
	11/15/2021	11/12/2021	11/30/2021	\$ 0.1537000	\$ 0.0298270	\$ 0.0647480	\$ 0.0591250
	12/15/2021	12/14/2021	12/31/2021	\$ 0.1537000	\$ 0.0298270	\$ 0.0647480	\$ 0.0591250