

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
LoCorr Long Short Commodities Strategy Fund		37-1656925	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Jon C. Essen	952-767-6903	jessen@LoCorrFunds.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
687 Excelsior Blvd		Excelsior, MN 55331	
8 Date of action		9 Classification and description	
12/31/2024		Nontaxable Return of Capital Distribution	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
540132404 & 540132503 & 540132602	N/A	LCSAX & LCSCX & LCSIX	N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ DURING 2024, LOCORR LONG SHORT COMMODITIES STRATEGY FUND DECLEARED DIVIDENDS.
PLEASE REFERENCE THE ATTACHED SHEET FOR DETAILS RELATING TO THE DATE OF ACTION.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ FOR EACH DIVIDENDS NOTED ABOVE, 0.2985% OF EACH DIVIDEND WAS A RETURN OF CAPITAL IN ACCORDANCE WITH THE IRS SECTION 301(C)(2). ACCORDINGLY, THE SHAREHOLDER WOULD REDUCE THE HOLDER'S BASIS IN THE STOCK BY THE PORTION OF DISTRIBUTION DETERMINED TO BE RETURN OF CAPITAL

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE BASIS OF SHAREHOLDERS OF RECORD FOR EACH DIVIDEND NOTED ABOVE IS LOWERED BY THE PER SHARE AMOUNT DISCLOSED IN THE ATTACHMENT. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC SECTION 301 AND SECTION 316.

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 301, 316

18 Can any resulting loss be recognized? ▶ NO LOSS CAN BE RECOGNIZED BY THE SHAREHOLDERS OF EACH DIVIDEND NOTED ABOVE FOR THE NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION RECEIVED.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE INFORMATION PROVIDED ABOVE WILL BE PROVIDED ON THE SHAREHOLDER'S 2024 1099-DIV STATEMENT, BOX 3.

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 ▶ _____ Signed Copy Maintained by Taxpayer Date ▶ 3/17/2025

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

LoCorr Long/Short Commodities Strategy Fund
 37-1656925
 FYE 12/31/2024

LCSAX

Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
12/9/2024	12/10/2024	12/10/2024	0.16577393	0.00049481	0.2985%
			0.16577393	0.00049481	

LCSCX

Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
12/9/2024	12/10/2024	12/10/2024	0.12094255	0.00036100	0.2985%
			0.12094255	0.00036100	

LCSIX

Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
12/9/2024	12/10/2024	12/10/2024	0.23540808	0.00070266	0.2985%
			0.23540808	0.00070266	