

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  LoCorr Spectrum Income Fund		<b>2</b> Issuer's employer identification number (EIN)  46-4048883	
<b>3</b> Name of contact for additional information  Jon C. Essen	<b>4</b> Telephone No. of contact  952-767-6903	<b>5</b> Email address of contact  jessen@LoCorrFunds.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  687 Excelsior Blvd		<b>7</b> City, town, or post office, state, and ZIP code of contact  Excelsior, MN 55331	
<b>8</b> Date of action  12/31/2024		<b>9</b> Classification and description  Nontaxable Return of Capital Distribution	
<b>10</b> CUSIP number  540132875 & 540132867 & 540132859	<b>11</b> Serial number(s)  N/A	<b>12</b> Ticker symbol  LSPAX & LSPCX & LSPIX	<b>13</b> Account number(s)  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 SPECTRUM INCOME 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, 26.7487% 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

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**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.

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**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.

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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

Print your name ▶ /s/ Jon Essen Title ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	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.			

LoCorr Spectrum Income Fund  
 46-4048883  
 FYE 12/31/2024

LSPAX

Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
1/30/2024	1/31/2024	1/31/2024	0.03860000	0.01032499	26.7487%
2/28/2024	2/29/2024	2/29/2024	0.03860000	0.01032499	26.7487%
3/27/2024	3/28/2024	3/28/2024	0.03860000	0.01032499	26.7487%
4/29/2024	4/30/2024	4/30/2024	0.03860000	0.01032499	26.7487%
5/30/2024	5/31/2024	5/31/2024	0.03860000	0.01032499	26.7487%
6/27/2024	6/28/2024	6/28/2024	0.03860000	0.01032499	26.7487%
7/30/2024	7/31/2024	7/31/2024	0.03860000	0.01032499	26.7487%
8/29/2024	8/30/2024	8/30/2024	0.03860000	0.01032499	26.7487%
9/27/2024	9/30/2024	9/30/2024	0.03860000	0.01032499	26.7487%
10/30/2024	10/31/2024	10/31/2024	0.03860000	0.01032499	26.7487%
11/27/2024	11/29/2024	11/29/2024	0.03860000	0.01032499	26.7487%
12/30/2024	12/31/2024	12/31/2024	0.03860000	0.01032499	26.7487%
			<b>0.46320000</b>	<b>0.12389988</b>	

LSPCX

Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
1/30/2024	1/31/2024	1/31/2024	0.03470000	0.00928179	26.7487%
2/28/2024	2/29/2024	2/29/2024	0.03470000	0.00928179	26.7487%
3/27/2024	3/28/2024	3/28/2024	0.03470000	0.00928179	26.7487%
4/29/2024	4/30/2024	4/30/2024	0.03470000	0.00928179	26.7487%
5/30/2024	5/31/2024	5/31/2024	0.03470000	0.00928179	26.7487%
6/27/2024	6/28/2024	6/28/2024	0.03470000	0.00928179	26.7487%
7/30/2024	7/31/2024	7/31/2024	0.03470000	0.00928179	26.7487%
8/29/2024	8/30/2024	8/30/2024	0.03470000	0.00928179	26.7487%
9/27/2024	9/30/2024	9/30/2024	0.03470000	0.00928179	26.7487%
10/30/2024	10/31/2024	10/31/2024	0.03470000	0.00928179	26.7487%
11/27/2024	11/29/2024	11/29/2024	0.03470000	0.00928179	26.7487%
12/30/2024	12/31/2024	12/31/2024	0.03470000	0.00928179	26.7487%
			<b>0.41640000</b>	<b>0.11138148</b>	

LSPIX

Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
1/30/2024	1/31/2024	1/31/2024	0.04000000	0.01069947	26.7487%
2/28/2024	2/29/2024	2/29/2024	0.04000000	0.01069947	26.7487%
3/27/2024	3/28/2024	3/28/2024	0.04000000	0.01069947	26.7487%
4/29/2024	4/30/2024	4/30/2024	0.04000000	0.01069947	26.7487%
5/30/2024	5/31/2024	5/31/2024	0.04000000	0.01069947	26.7487%
6/27/2024	6/28/2024	6/28/2024	0.04000000	0.01069947	26.7487%
7/30/2024	7/31/2024	7/31/2024	0.04000000	0.01069947	26.7487%
8/29/2024	8/30/2024	8/30/2024	0.04000000	0.01069947	26.7487%
9/27/2024	9/30/2024	9/30/2024	0.04000000	0.01069947	26.7487%
10/30/2024	10/31/2024	10/31/2024	0.04000000	0.01069947	26.7487%
11/27/2024	11/29/2024	11/29/2024	0.04000000	0.01069947	26.7487%
12/30/2024	12/31/2024	12/31/2024	0.04000000	0.01069947	26.7487%
			<b>0.48000000</b>	<b>0.12839364</b>	