

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

I.R.C. SECTION 301(c)(2)

18 Can any resulting loss be recognized? ▶ THE RETURN OF CAPITAL REPORTED SHOULD REDUCE THE ADJUSTED BASIS OF EACH UNIT HELD ON THE DATE OF THE DISTRIBUTION. UPON THE DISPOSITION OF ALL OR A PORTION OF THE UNITS, THE TAXPAYER SHOULD RECOGNIZE GREATER GAIN/LESS LOSS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE REPORTABLE TAX YEAR OF THE DISTRIBUTIONS IS 2025.

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 ▶ *Stephen Clancy* Date ▶ 2/13/2026

Print your name ▶ Stephen Clancy Title ▶ Senior Vice President

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	<u>Baruch J. Cohen</u>	<u><i>Baruch J. Cohen</i></u>	<u>2/12/2026</u>		<u>P01269048</u>
	Firm's name ▶ <u>Deloitte Tax, LLP</u>	Firm's address ▶ <u>30 ROCKEFELLER PLAZA NEW YORK, NY 10112-0015</u>		Firm's EIN ▶ <u>86-1065772</u>	Phone no. <u>212-492-3600</u>

Issuer's Name	Issuer's EIN	Cusip 1	Cusip 2	Cusip 3	Cusip 4	Cusip 5	Ticker Symbol	Date of Corporate Action	Pay Rate per Unit	Per Unit Reduction of Taxpayer's Basis
m+ Contingent Income Fund m+ funds Trust, Series 10-1	39-3241141	62479G718	62479G692				MPS10-1	10/10/2025	0.09190	0.00323
m+ Contingent Income Fund m+ funds Trust, Series 10-1	39-3241141	62479G692	62479G718				MPS10-1	11/10/2025	0.09260	0.00325
m+ Contingent Income Fund m+ funds Trust, Series 10-1	39-3241141	62479G692	62479G718				MPS10-1	12/10/2025	0.09260	0.00325
m+ Contingent Income Fund m+ funds Trust, Series 10-3	39-5032408	62480B161	62480B179				MPS10-3	12/31/2025	0.09420	0.00731
Any tax advice included in this written communication was not intended or written to be used, and it cannot be used by the taxpayer, for the purpose of avoiding any penalties that may be imposed by any governmental taxing authority or agency.										