

## Special Opportunities Fund, Inc.

### Annual Tax Character of Distributions

This information is being provided for informational purposes only and is not to be used for tax reporting.

#### Common Stock

Payable Date	Total Distribution Per Share	Net Investment Income Distributions	Return of Capital Distributions	Long-Term Capital Gain Distributions	Short-Term Capital Gain Distributions	Qualified Dividends	Non-Qualified Dividends	Foreign Taxes Paid
1/31/2023	\$ 0.08670000	\$ 0.04614264	\$ 0.04055736	\$ -	\$ -	\$ 0.00671375	\$ -	\$ -
2/28/2023	\$ 0.08670000	\$ 0.04614264	\$ 0.04055736	\$ -	\$ -	\$ 0.00671375	\$ -	\$ -
3/31/2023	\$ 0.08670000	\$ 0.04614264	\$ 0.04055736	\$ -	\$ -	\$ 0.00671375	\$ -	\$ -
4/28/2023	\$ 0.08670000	\$ 0.04614264	\$ 0.04055736	\$ -	\$ -	\$ 0.00671375	\$ -	\$ -
5/31/2023	\$ 0.08670000	\$ 0.04614264	\$ 0.04055736	\$ -	\$ -	\$ 0.00671375	\$ -	\$ -
6/30/2023	\$ 0.08670000	\$ 0.04614264	\$ 0.04055736	\$ -	\$ -	\$ 0.00671375	\$ -	\$ -
7/31/2023	\$ 0.08670000	\$ 0.04614264	\$ 0.04055736	\$ -	\$ -	\$ 0.00671375	\$ -	\$ -
8/31/2023	\$ 0.08670000	\$ 0.04614264	\$ 0.04055736	\$ -	\$ -	\$ 0.00671375	\$ -	\$ -
9/29/2023	\$ 0.08670000	\$ 0.04614264	\$ 0.04055736	\$ -	\$ -	\$ 0.00671375	\$ -	\$ -
10/31/2023	\$ 0.08670000	\$ 0.04614264	\$ 0.04055736	\$ -	\$ -	\$ 0.00671375	\$ -	\$ -
11/30/2023	\$ 0.08670000	\$ 0.04614264	\$ 0.04055736	\$ -	\$ -	\$ 0.00671375	\$ -	\$ -
12/29/2023	\$ 0.08670000	\$ 0.04614264	\$ 0.04055736	\$ -	\$ -	\$ 0.00671375	\$ -	\$ -

#### Preferred Stock - 2.75%, Series C

Payable Date	Total Distribution Per Share	Net Investment Income Distributions	Return of Capital Distributions	Long-Term Capital Gain Distributions	Short-Term Capital Gain Distributions	Qualified Dividends	Non-Qualified Dividends	Foreign Taxes Paid
3/31/2023	\$ 0.17187500	\$ 0.17187500	\$ -	\$ -	\$ -	\$ 0.02500781	\$ -	\$ -
6/30/2023	\$ 0.17187500	\$ 0.17187500	\$ -	\$ -	\$ -	\$ 0.02500781	\$ -	\$ -
9/29/2023	\$ 0.17187500	\$ 0.17187500	\$ -	\$ -	\$ -	\$ 0.02500781	\$ -	\$ -
12/29/2023	\$ 0.17187500	\$ 0.17187500	\$ -	\$ -	\$ -	\$ 0.02500781	\$ -	\$ -

Non-qualified dividends, including short-term capital gain distributions, are subject to federal income tax at ordinary rates. Qualified dividends, however, may be eligible for 15% or zero capital gains rates. Capital gains distributions received from regulated investment companies are taxable at long-term capital gain rates. Return of capital distributions, also known as non-dividend distributions, are not subject to current federal income tax. Instead, the tax cost basis of each shareholder receiving a return of capital distribution is reduced by the amount of the distribution.