

IMPORTANT 2025 YEAR END TAX INFORMATION

Interest Dividends - Internal Revenue Code Section 163(j) for Corporate Shareholders

Internal Revenue Code (“IRC”) regulations permit mutual funds to pass through interest income to corporate shareholders. Pursuant to IRC section 163(j) a portion of the ordinary income distributions reported will qualify as interest income for the purpose of determining limitations on the deduction for business interest expense. For 2025, the percentage of ordinary income distributed by the fund listed below qualifies as reported 163(j) interest dividends:

| | Qualifying Percentage |
|---|-----------------------|
| Neuberger High Yield Strategies Fund Inc. | 100.00% |

Please consult your own tax advisor for details as to how this information may impact your 2025 tax returns.