



**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ INTERNAL REVENUE CODE SECTIONS 301, 316, AND 852.

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**18** Can any resulting loss be recognized? ▶ NO LOSS WILL BE RECOGNIZED AS A RESULT OF ANY NON-TAXABLE RETURN OF CAPITAL.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ATTACHED SCHEDULE SHOWS THE PER SHARE AMOUNTS AND DATES OF THE DISTRIBUTIONS IMPACTED BY THIS ORGANIZATIONAL ACTION. THE INFORMATION PROVIDED ABOVE WAS PROVIDED ON THE SHAREHOLDER'S 2024 1099-DIV.

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**Sign Here** 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.

Signature ▶ A SIGNED COPY OF THE FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER Date ▶ \_\_\_\_\_

Print your name ▶ \_\_\_\_\_ 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.

CIM REAL ASSETS & CREDIT FUND  
 IRS FORM 8937 ATTACHMENT  
 83-3579026

CLASS	CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
CLASS A	17181H305	ARACX	1/4/2024	\$ 0.172000	\$ 0.086478
CLASS A	17181H305	ARACX	2/5/2024	\$ 0.169000	\$ 0.084970
CLASS A	17181H305	ARACX	3/5/2024	\$ 0.169000	\$ 0.084970
CLASS A	17181H305	ARACX	4/3/2024	\$ 0.169000	\$ 0.084970
CLASS A	17181H305	ARACX	5/3/2024	\$ 0.168000	\$ 0.084467
CLASS A	17181H305	ARACX	6/5/2024	\$ 0.168000	\$ 0.084467
CLASS A	17181H305	ARACX	7/3/2024	\$ 0.168000	\$ 0.084467
CLASS A	17181H305	ARACX	8/5/2024	\$ 0.166000	\$ 0.083462
CLASS A	17181H305	ARACX	9/5/2024	\$ 0.166000	\$ 0.083462

CLASS	CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
CLASS C	17181H206	RACRX	1/4/2024	\$ 0.167000	\$ 0.083964
CLASS C	17181H206	RACRX	2/5/2024	\$ 0.165000	\$ 0.082959
CLASS C	17181H206	RACRX	3/5/2024	\$ 0.165000	\$ 0.082959
CLASS C	17181H206	RACRX	4/3/2024	\$ 0.165000	\$ 0.082959
CLASS C	17181H206	RACRX	5/3/2024	\$ 0.163000	\$ 0.081953
CLASS C	17181H206	RACRX	6/5/2024	\$ 0.163000	\$ 0.081953
CLASS C	17181H206	RACRX	7/3/2024	\$ 0.163000	\$ 0.081953
CLASS C	17181H206	RACRX	8/5/2024	\$ 0.161000	\$ 0.080948
CLASS C	17181H206	RACRX	9/5/2024	\$ 0.161000	\$ 0.080948

CLASS	CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
CLASS I	17181H107	IRACX	1/4/2024	\$ 0.173000	\$ 0.086981
CLASS I	17181H107	IRACX	2/5/2024	\$ 0.171000	\$ 0.085976
CLASS I	17181H107	IRACX	3/5/2024	\$ 0.171000	\$ 0.085976
CLASS I	17181H107	IRACX	4/3/2024	\$ 0.171000	\$ 0.085976
CLASS I	17181H107	IRACX	5/3/2024	\$ 0.169000	\$ 0.084970
CLASS I	17181H107	IRACX	6/5/2024	\$ 0.169000	\$ 0.084970
CLASS I	17181H107	IRACX	7/3/2024	\$ 0.169000	\$ 0.084970
CLASS I	17181H107	IRACX	8/5/2024	\$ 0.167000	\$ 0.083964
CLASS I	17181H107	IRACX	9/5/2024	\$ 0.167000	\$ 0.083964

CLASS	CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
CLASS L	17181H404	LRACX	1/4/2024	\$ 0.170000	\$ 0.085473
CLASS L	17181H404	LRACX	2/5/2024	\$ 0.167000	\$ 0.083964
CLASS L	17181H404	LRACX	3/5/2024	\$ 0.167000	\$ 0.083964
CLASS L	17181H404	LRACX	4/3/2024	\$ 0.167000	\$ 0.083964
CLASS L	17181H404	LRACX	5/3/2024	\$ 0.166000	\$ 0.083462
CLASS L	17181H404	LRACX	6/5/2024	\$ 0.166000	\$ 0.083462
CLASS L	17181H404	LRACX	7/3/2024	\$ 0.166000	\$ 0.083462
CLASS L	17181H404	LRACX	8/5/2024	\$ 0.164000	\$ 0.082456
CLASS L	17181H404	LRACX	9/5/2024	\$ 0.164000	\$ 0.082456