



March 8, 2021

## Notice to Unitholders Tax Treatment of 2020 Distribution

### INDEXPLUS Income Fund ("INDEXPLUS") – Series A and Series F

INDEXPLUS will be issuing T3 Statement of Trust Income Allocations and Designations slips by March 30, 2021 to Unitholders and the following table outlines the allocation of the 2020 distribution for each Unit.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER UNIT	ALLOCATION	
			ELIGIBLE DIVIDEND	RETURN OF CAPITAL
January 30, 2020	January 31, 2020	0.050000	0.000000	0.050000
February 27, 2020	February 28, 2020	0.050000	0.000000	0.050000
March 30, 2020	March 31, 2020	0.050000	0.000000	0.050000
April 29, 2020	April 30, 2020	0.050000	0.000000	0.050000
May 28, 2020	May 29, 2020	0.050000	0.000000	0.050000
June 29, 2020	June 30, 2020	0.050000	0.000000	0.050000
July 30, 2020	July 31, 2020	0.050000	0.007830	0.042170
August 28, 2020	August 31, 2020	0.050000	0.007830	0.042170
September 29, 2020	September 30, 2020	0.050000	0.007830	0.042170
October 29, 2020	October 30, 2020	0.050000	0.007830	0.042170
November 27, 2020	November 30, 2020	0.050000	0.007830	0.042170
December 30, 2020	December 31, 2020	0.050000	0.007830	0.042170
TOTAL		0.600000	0.046980	0.553020

**The return of capital component of the distribution is not taxable, however it reduces the adjusted cost base of the Units.**

For further information, please visit our website at [www.middlefield.com](http://www.middlefield.com) or contact Nancy Tham or Michael Bury in our Sales and Marketing Department at 1.888.890.1868.

Prepared:

Approved: