

TAX REPORTING FOR 2019 TAXATION YEAR

MUTUAL FUNDS

Middlefield Mutual Funds Limited
Middlefield Global Infrastructure Fund
Global Healthcare Dividend Fund
INDEXPLUS Income Fund,
ACTIVEnergy Income Fund

CRA Form T5 – Statement of Investment Income

This form will be printed and mailed by Middlefield® to clients. It reports the dividends paid by Middlefield Mutual Funds Limited for the 2019 taxation year. The anticipated mailing date is March 2, 2020.

CRA Form T3 – Statement of Trust Income Allocations and Designations

This form will be printed and mailed by Middlefield® to clients. It reports the distributions paid by Middlefield Global Infrastructure Fund, Global Healthcare Dividend Fund, INDEXPLUS Income Fund and ACTIVEnergy Income Fund for the 2019 taxation year. The anticipated mailing date is March 31, 2020.

All non-resident holders of the Mutual Funds will receive “CRA Form NR4 – Statement of Amounts Paid or Credited to Non-Residents of Canada” instead of a T5 or T3. The anticipated mailing date for the NR4 is March 31, 2020.

CRA Form T5008 – Statement of Securities Transactions

This form will be printed and mailed by Middlefield® as appropriate to clients. It reports the redemption of mutual fund securities by providing the proceeds and adjusted cost base of securities that have been disposed of during the 2019 taxation year. Investment Dealers may, in addition, issue a “transaction summary” to their mutual fund investors that will report redemption proceeds. To avoid confusion for Canada Revenue Agency (“CRA”) and investors, Middlefield® will disclose on the T5008 the reporting overlap to ensure the proceeds amounts are not counted twice. The anticipated mailing date is March 2, 2020.

RESOURCE LIMITED PARTNERSHIPS

MRF 2017 Resource L.P., Discovery 2017 Flow-Through L.P., MRF 2018 Resource L.P., MRF 2019 Resource L.P., Discovery 2019 Short Duration LP

CRA Form T5013 – Statement of Partnership Income Rélevé 15 – Amounts Allocated to the Members of a Partnership (Quebec filers only)

These forms will be printed and mailed by Investment Dealers to clients based upon tax information that Middlefield will supply electronically for our resource partnerships. These forms report the various types of income and deductions of the partnerships. Middlefield will provide the tax information by March 6, 2020 once the

partnership receives the required tax information from the resource companies in which investments were made during 2019. The mailing deadline for Investment Dealers is March 31, 2020.

Middlefield® will post its Tax Guide on its website at www.middlefield.com. The Tax Guide contains the Federal tax forms and other information that will assist clients when preparing their 2019 income tax returns. The Federal forms and any Provincial tax forms that may be required can be obtained from local tax offices or by visiting the CRA website at www.cra-arc.gc.ca.

CLOSED-END FUNDS AND EXCHANGE TRADED FUNDS

MINT Income Fund, MBN Corporation, Pathfinder Income Fund, Middlefield Can-Global REIT Income Fund, European Focused Dividend Fund, Global Dividend Growers Income Fund, Global Real Estate Dividend Growers Corp., Global Innovation Dividend Fund, E Split Corp., Global Real Estate & E-Commerce Dividend Fund, Digital Consumer Dividend Fund, Global Real Asset Fund, Middlefield American Core Dividend ETF, Middlefield Health & Wellness ETF, Middlefield Healthcare & Life Sciences ETF, Middlefield REIT Indexplus ETF

CRA Form T3 – Statement of Trust Income Allocations and Designations

This form will be printed and mailed by Investment Dealers to clients based upon tax information that Middlefield® will supply electronically for our closed-end funds. Middlefield® will provide the tax information by March 6, 2020 once the Funds receive the required tax information from the entities in which the Funds were invested during 2019. Middlefield® will also post the taxable nature of distributions on its website. The mailing deadline for Investment Dealers is March 31, 2020.

CRA Form T5008 – Statement of Securities Transactions

Investment Dealers will print and mail either this form or a “transaction summary”, to their clients, to report redemption proceeds. The mailing deadline for Investment Dealers is March 2, 2020.

CRA Form T5 – Statement of Investment Income

This form reports the dividends paid by Global Real Estate Dividend Corp., E Split Corp., and MBN Corporation (collectively, the “Corporate Funds”) to their shareholders during the 2019 taxation year. It will be printed and mailed by Investment Dealers to clients based upon tax information that Middlefield will supply electronically for the Corporate Funds by early-February 2020. The mailing deadline for Investment Dealers is March 2, 2020.

For further information, contact us at 1.888.890.1868 or email invest@middlefield.com.