



2023 Supplemental Tax Information

This letter contains important tax information that may be useful in the preparation of your federal and state tax returns. If you require further information, please call our Shareholder Services Representatives at 1-888-263-5594, 8 a.m. to 6 p.m., Eastern Time.

Enclosed with this letter is your IRS Form 1099-DIV reflecting distributions paid to you during the 2023 calendar year. Ordinary dividends are reported in Box 1a, and capital gain distributions are reported in Box 2a, of your 1099-DIV. Please note that short-term capital gain distributions are treated as part of ordinary dividends and therefore are also reported in Box 1a. Dividends reported in Box 1a that qualify for the 15% tax rate are reported in Box 1b of your 1099-DIV.

Foreign Source Income

The table below provides the percentage of income derived from foreign sources during the tax year. The total amount of dividend distributions that appear in box 1a of your 1099-DIV form should be multiplied by the percentages below to determine the appropriate dollar amount of income attributable to foreign sources. It is suggested that you contact your tax advisor for assistance in determining the federal and state tax treatment of your dividend payments.

Fund	Foreign Source Income
Polaris Global Value Fund	62.469001%

Dividends Received Deduction

Corporate shareholders are entitled to a special deduction for dividends received from a domestic corporation, including those indirectly received from a mutual fund (qualifying dividends). To determine the amount of your deduction, multiply the qualifying dividend percentage presented in the table below by your ordinary dividends reported in your year-end statement.

Fund	Qualifying Dividends
Polaris Global Value Fund	49.9218%