

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 316, 301(c)(1), AND 301(c)(2).

18 Can any resulting loss be recognized? ▶ NO LOSS WILL BE RECOGNIZED AS A RESULT OF THE RETURN OF CAPITAL DISTRIBUTIONS. THE RETURN OF CAPITAL DISTRIBUTIONS WILL REDUCE THE TAX BASIS OF THE SHAREHOLDERS' SHARES IN THE ABRDN GLOBAL INFRASTRUCTURE INCOME FUND .

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
THE RETURN OF CAPITAL DISTRIBUTIONS DESCRIBED ABOVE ARE REPORTABLE IN TAX YEAR 2024.

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.

Sign Here
Signature ▶ /s/Sharon Ferrari Date ▶ _____

Paid Preparer Use Only	Print your name ▶ SHARON FERRARI	Title ▶ DIRECTOR PRODUCT MANAGEMENT
	Print/Type preparer's name MICHAEL J MOONEY	Preparer's signature
	Firm's name ▶ ERNST & YOUNG U.S. LLP	Check <input type="checkbox"/> if self-employed PTIN *
	Firm's address ▶ ONE MANHATTAN WEST NEW YORK, NY 10001-8604	Firm's EIN ▶ * Phone no. 212-773-3000

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

ABRDN GLOBAL INFRASTRUCTURE INCOME FUND
 EIN: 85-1096312
 FORM 8937 ATTACHMENT

CUSIP	TICKER	EX DATE:	RECORD DATE:	PAYABLE DATE:	DISTRIBUTION AMOUNT PER SHARE	TAXABLE DIVIDEND PERCENTAGE PER SHARE	RETURN OF CAPITAL PER SHARE	LT DISTRIBUTION PER SHARE
00326W106	ASGI	1/23/2024	1/24/2024	1/31/2024	0.16000	0.03502	0.05072	0.07426
00326W106	ASGI	2/21/2024	2/22/2024	2/29/2024	0.15000	0.03283	0.04755	0.06962
00326W106	ASGI	3/20/2024	3/21/2024	3/28/2024	0.15000	0.03283	0.04755	0.06962
00326W106	ASGI	4/22/2024	4/23/2024	4/30/2024	0.15000	0.03283	0.04755	0.06962
00326W106	ASGI	5/22/2024	5/23/2024	5/31/2024	0.20000	0.04377	0.06340	0.09282
00326W106	ASGI	6/21/2024	6/21/2024	6/28/2024	0.21000	0.04596	0.06657	0.09747
00326W106	ASGI	7/24/2024	7/24/2024	7/31/2024	0.20000	0.04377	0.06340	0.09282
00326W106	ASGI	8/23/2024	8/23/2024	8/30/2024	0.20000	0.04377	0.06340	0.09282
00326W106	ASGI	9/20/2024	9/20/2024	9/30/2024	0.21000	0.04596	0.06657	0.09747