

Eaton Vance Closed-End Funds

# 2025 Dividends Received Deduction and 163(j) Percentages for Corporate Shareholders

## DIVIDENDS RECEIVED DEDUCTION

A dividends received deduction (DRD) is available to corporate shareholders. Pursuant to the tax code, a corporation is entitled to a special deduction from gross income for dividends received from taxable domestic corporations. The amount of deduction is equal to 70% of the dividends received from corporations (provided that the recipient owns less than 20% of each of the paying corporations).

The special tax status of the dividends received by a mutual fund passes through to eligible shareholders. As a result, reported below is the portion of the ordinary income distribution paid which represents dividends received by the fund which may qualify for the dividends received deduction in 2025.

FUND	DIVIDENDS RECEIVED DEDUCTION PERCENTAGE <sup>1</sup>
Eaton Vance Enhanced Equity Income Fund	100.00%
Eaton Vance Tax-Advantaged Dividend Income Fund	100.00%
Eaton Vance Tax-Advantaged Global Dividend Income Fund	12.28%
Eaton Vance Tax-Advantaged Global Dividend Opportunities Fund	15.59%
Eaton Vance Tax-Managed Buy Write Income Fund	100.00%
Eaton Vance Tax-Managed Buy-Write Opportunities Fund	100.00%
Eaton Vance Tax-Managed Diversified Equity Income Fund	100.00%
Eaton Vance Tax-Managed Global Buy-Write Opportunities Fund	25.88%
Eaton Vance Tax-Managed Global Diversified Equity Income Fund	26.32%

<sup>1</sup> Percentages are based on income dividends and/or short-term capital gain distributions paid.

## 163(j) Interest Dividends

To determine the amount of your dividends from interest income for purposes of determining your interest expense limitation under 163(j), multiply the percentage stated below for your fund by the total amount of income distributions (excluding return of capital) received.

FUND	163(j) EXEMPT %
Eaton Vance Floating Rate Income Trust	92.38%
Eaton Vance Limited Duration Income Fund	100.00%
Eaton Vance Senior Floating-Rate Trust	92.98%
Eaton Vance Senior Income Trust	100.00%
Eaton Vance Short Duration Diversified Income Fund	64.24%
Eaton Vance Tax-Advantaged Global Dividend Income Fund	10.49%

Eaton Vance does not provide tax advice. The tax information contained herein is general and is not exhaustive by nature. It was not intended or written to be used, and it cannot be used by any taxpayer, for the purpose of avoiding penalties that may be imposed on the taxpayer under U.S. federal tax laws. Federal and state tax laws are complex and constantly changing. You should always consult your own legal or tax advisor for information concerning your individual situation.

There is no assurance that a fund will achieve its investment objective. Funds are subject to market risk, which is the possibility that the market values of securities owned by the fund will decline and that the value of fund shares may therefore be less than what you paid for them. Market values can change daily due to economic and other events (e.g. natural disasters, health crises, terrorism, conflicts and social

unrest) that affect markets, countries, companies or governments. It is difficult to predict the timing, duration, and potential adverse effects (e.g. portfolio liquidity) of events. Accordingly, you can lose money investing in funds.

**Please consider the investment objectives, risks, charges and expenses of any fund carefully before investing. The prospectus contains this and other information about each fund. To obtain a prospectus, contact your financial professional or download one at [eatonvance.com](http://eatonvance.com). Please read the prospectus carefully before investing.**

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