

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

See separate instructions.

Part I Reporting Issuer

1 Issuer's name Russell Investments Income Essentials		2 Issuer's employer identification number (EIN) FOREIGNUS	
3 Name of contact for additional information CORBIN TSEN	4 Telephone No. of contact (416) 640 - 6196	5 Email address of contact ctsen@russellinvestments.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 100 KING STREET WEST, SUITE 5715		7 City, town, or post office, state, and ZIP code of contact TORONTO, ONTARIO, CANADA, M5X 1E4	
8 Date of action SEE BELOW		9 Classification and description PAID A "RETURN OF CAPITAL" DISTRIBUTION	
10 CUSIP number N/A	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2025 TAXABLE YEAR

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis _____
THE ADJUSTMENT TO A UNITHOLDER'S COST BASIS IS AS FOLLOWS:
Series B 0.00000000 PER UNIT, Series B5 1.80729045 PER UNIT, Series B6 1.88424330 PER UNIT, Series B7 1.85837539 PER UNIT,
Series E 0.00000000 PER UNIT, Series E5 1.81245008 PER UNIT, Series E7 1.87588025 PER UNIT, Series F 0.00000000 PER UNIT,
Series F5 1.64657655 PER UNIT, Series F6 1.81124567 PER UNIT, Series F7 1.85891784 PER UNIT, Series O 0.00000000 PER UNIT,
Series O7 1.87358413 PER UNIT

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates N/A

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.

Part II **Organizational Action** *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based _____
 IRC SECTIONS 301(c)(2), 312 AND 316

18 Can any resulting loss be recognized? N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year N/A

**Sign
Here**

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.

Signature _____ Date _____

Print your name _____ Title _____

**Paid
Preparer
Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

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