

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► PURSUANT TO IRC SECTION 301(C)(1). THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED UNDER IRC SECTION 316) IS INCLUDABLE IN GROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK.

18 Can any resulting loss be recognized? ► NOT APPLICABLE TO THIS TRANSACTION AS NO LOSS WOULD BE RECOGNIZED ON THE RETURN OF CAPITAL DISTRIBUTION. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETURN OF CAPITAL DISTRIBUTION WHICH MAY AFFECT THE GAIN OR LOSS REALIZED UPON THE DISPOSITION OF THE SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► PURSUANT TO IRC SECTION 6045, AS AMENDED BY THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008, BROKERS ARE REQUIRED TO REFLECT THESE ADJUSTMENTS IN THE COST BASIS REPORTING FOR COVERED SECURITIES. IF A BROKER IS NOT REQUIRED TO PROVIDE COST BASIS TO A PARTICULAR SHAREHOLDER, THE COST BASIS OF THE SHAREHOLDER'S SHARES SHOULD BE ADJUSTED AS OF THE DIVIDEND DATE TO REFLECT THE RETURN OF CAPITAL DESCRIBED ABOVE.

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.

A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►				Firm's EIN ►
	Firm's address ►				Phone no.

PART I, QUESTION 10 AND 12:

CLASS	CUSIP NUMBER	TICKER SYMBOL
Class A	34987A210	KIRAX
Class C	34987A194	KIRCX
Institutional	34986P101	KIRYX
Investor	34987A186	FFIRX

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS DURING THE FISCAL YEAR ENDED DECEMBER 31, 2021 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF EACH DISTRIBUTION MADE IS DESCRIBED BELOW:

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
Class A	34987A210	KIRAX	03/24/2021	03/25/2021	03/29/2021	\$0.097270	\$0.082458	\$0.014812
Class A	34987A210	KIRAX	06/23/2021	06/24/2021	06/28/2021	\$0.062330	\$0.052839	\$0.009491
Class A	34987A210	KIRAX	09/24/2021	09/27/2021	09/28/2021	\$0.028060	\$0.023787	\$0.004273
Class A	34987A210	KIRAX	12/27/2021	12/28/2021	12/29/2021	\$0.212790	\$0.180387	\$0.032403
Total Class A						\$0.400450	\$0.339471	\$0.060979

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
Class C	34987A194	KIRCX	03/24/2021	03/25/2021	03/29/2021	\$0.078600	\$0.066631	\$0.011969
Class C	34987A194	KIRCX	06/23/2021	06/24/2021	06/28/2021	\$0.038050	\$0.032256	\$0.005794
Class C	34987A194	KIRCX	09/24/2021	09/27/2021	09/28/2021	\$0.006900	\$0.005849	\$0.001051
Class C	34987A194	KIRCX	12/27/2021	12/28/2021	12/29/2021	\$0.191600	\$0.162424	\$0.029176
Total Class C						\$0.315150	\$0.267160	\$0.047990

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
Institutional Class	34986P101	KIRYX	03/24/2021	03/25/2021	03/29/2021	\$0.111950	\$0.094903	\$0.017047
Institutional Class	34986P101	KIRYX	06/23/2021	06/24/2021	06/28/2021	\$0.076870	\$0.065164	\$0.011706
Institutional Class	34986P101	KIRYX	09/24/2021	09/27/2021	09/28/2021	\$0.043100	\$0.036537	\$0.006563
Institutional Class	34986P101	KIRYX	12/27/2021	12/28/2021	12/29/2021	\$0.227320	\$0.192704	\$0.034616
Total Institutional Class						\$0.459240	\$0.389308	\$0.069932

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
Investor Class	34987A186	FFIRX	03/24/2021	03/25/2021	03/29/2021	\$0.099040	\$0.083958	\$0.015082
Investor Class	34987A186	FFIRX	06/23/2021	06/24/2021	06/28/2021	\$0.064150	\$0.054381	\$0.009769
Investor Class	34987A186	FFIRX	09/24/2021	09/27/2021	09/28/2021	\$0.030050	\$0.025474	\$0.004576
Investor Class	34987A186	FFIRX	12/27/2021	12/28/2021	12/29/2021	\$0.214750	\$0.182049	\$0.032701
Total Investor Class						\$0.407990	\$0.345862	\$0.062128