

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 Section 301(c)(2) - Basis reduction for distribution in excess of Earnings & Profits and Internal Revenue Code Section 316(b)(4) - Special rule for allocation of distribution in excess of Earnings & Profits for the fiscal year of the Regulated Investment Company.

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ This action is effective on the distribution date listed on the attached schedule

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 ▶ /s/ Diane J. Johnson Date ▶ 04/05/2023

Print your name ▶ Diane J. Johnson Title ▶ Vice President

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 ▶		Phone no.	
Firm's address ▶				

Harbor High-Yield Bond Fund
Tax ID: 03-0488315
2023 Return of Capital Distributions

Harbor High-Yield Bond Fund- Retirement Class

<u>Record Date</u>	<u>Cusip</u>	<u>Ticker</u>	<u>Return of Capital Distribution Per Share</u>	<u>Ordinary Income Distribution Per Share</u>	<u>Total Distribution Per Share</u>
1/30/2023	411512379	HNHYX	0.00168	0.02283	0.02451
2/16/2023	411512379	HNHYX	0.00296	0.04011	0.04307

Harbor High-Yield Bond Fund- Institutional Class

<u>Record Date</u>	<u>Cusip</u>	<u>Ticker</u>	<u>Return of Capital Distribution Per Share</u>	<u>Ordinary Income Distribution Per Share</u>	<u>Total Distribution Per Share</u>
1/30/2023	411511553	HYFAX	0.00164	0.02228	0.02392
2/16/2023	411511553	HYFAX	0.00293	0.03966	0.04259

Harbor High-Yield Bond Fund- Administrative Class

<u>Record Date</u>	<u>Cusip</u>	<u>Ticker</u>	<u>Return of Capital Distribution Per Share</u>	<u>Ordinary Income Distribution Per Share</u>	<u>Total Distribution Per Share</u>
1/30/2023	411511546	HYFRX	0.00152	0.02063	0.02215
2/16/2023	411511546	HYFRX	0.00280	0.03798	0.04078

Harbor High-Yield Bond Fund- Investor Class

<u>Record Date</u>	<u>Cusip</u>	<u>Ticker</u>	<u>Return of Capital Distribution Per Share</u>	<u>Ordinary Income Distribution Per Share</u>	<u>Total Distribution Per Share</u>
1/30/2023	411511538	HYFIX	0.00142	0.01925	0.02067
2/16/2023	411511538	HYFIX	0.00279	0.03787	0.04066