

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 ABERDEEN INCOME CREDIT STRATEGIES 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 THE TAX YEAR 2019.

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/Sharon Ferrari Date ▶ 01/14/20

Print your name ▶ SHARON FERRARI Title ▶ ASSISTANT TREASURER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JOSHUA LEHRMAN</u>	<u>/s/ Joshua Lehrman</u>	<u>1/13/2020</u>		<u>*</u>
	Firm's name ▶ <u>KPMG LLP</u>	Firm's address ▶ <u>1601 MARKET STREET, PHILADELPHIA, PA 19103-2499</u>		Firm's EIN ▶	<u>*</u>
				Phone no.	<u>267-256-7000</u>

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

ABERDEEN INCOME CREDIT STRATEGIES FUND
 EIN: 80-0660749
 FORM 8937 ATTACHMENT

CUSIP (BOX 10)	TICKER SYMBOL (BOX 12)	EX-DATE	RECORD DATE	PAYABLE DATE	DISTRIBUTION AMOUNT PER SHARE	TAXABLE DIVIDEND PERCENTAGE	RETURN OF CAPITAL PERCENTAGE
003057106	ACP	1/22/2019	1/23/2019	1/31/2019	0.1200	97.109%	2.891%
003057106	ACP	2/20/2019	2/21/2019	2/28/2019	0.1200	97.109%	2.891%
003057106	ACP	3/20/2019	3/21/2019	3/29/2019	0.1200	97.109%	2.891%
003057106	ACP	4/18/2019	4/22/2019	4/30/2019	0.1200	97.109%	2.891%
003057106	ACP	5/21/2019	5/22/2019	5/31/2019	0.1200	97.109%	2.891%
003057106	ACP	6/20/2019	6/21/2019	6/28/2019	0.1200	97.109%	2.891%
003057106	ACP	7/19/2019	7/22/2019	7/30/2019	0.1200	97.109%	2.891%
003057106	ACP	8/16/2019	8/19/2019	8/27/2019	0.1200	97.109%	2.891%
003057106	ACP	9/20/2019	9/23/2019	9/30/2019	0.1200	97.109%	2.891%
003057106	ACP	10/18/2019	10/21/2019	10/29/2019	0.1200	97.109%	2.891%