

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
ABERDEEN TAX-FREE INCOME FUND		31-1594448	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
ABERDEEN ASSET MANAGEMENT, INC.	215-405-5700		
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
C/O ABERDEEN ASSET MANAGEMENT, INC., 1735 MARKET ST., 32ND FLOOR		PHILADELPHIA, PA 19103	
8 Date of action		9 Classification and description	
SEE ATTACHMENT		COMMON STOCK- REGULATED INVESTMENT COMPANY	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHMENT		SEE ATTACHMENT	

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 ► A PERCENTAGE OF THE DISTRIBUTIONS PAID IN JANUARY 2016 WERE RETURN OF CAPITAL DISTRIBUTIONS AND NOT DISTRIBUTIONS OF DIVIDEND INCOME AS DEFINED UNDER INTERNAL REVENUE CODE SECTIONS 301(c)(2) AND 316. SEE ATTACHMENT.

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 ► SEE ATTACHMENT. THE RETURN OF CAPITAL DISTRIBUTIONS WILL REDUCE THE TAX BASIS OF THE SHAREHOLDERS' SHARES IN THE ABERDEEN TAX-FREE INCOME FUND.

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 ► SEE ATTACHMENT.

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 TAX-FREE INCOME 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 TAX YEAR 2016.

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/ Brian O'Neill

Date ► 1/17/17

Print your name ► BRIAN O'NEILL

Title ► ASSISTANT TREASURER

Paid Preparer Use Only

Print/Type preparer's name

BRANDON ANDRES

Preparer's signature

Date

Check ☐ if self-employed

PTIN

*

Firm's name ► KPMG LLP

Firm's EIN ►

*

Firm's address ► 1601 MARKET STREET, PHILADELPHIA, PA 19103-2499

Phone no. 267-256-7000

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

*MAINTAINED IN TAXPAYER'S RECORDS.

Aberdeen Tax-Free Income Fund
EIN: 31-1594448
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
003020161	NTFAX	Daily	Daily	1/29/2016	0.0243	96.488%	3.512%
003020146	GTICX	Daily	Daily	1/29/2016	0.0183	96.488%	3.512%
003022100	ABERX	Daily	Daily	1/29/2016	0.0225	96.488%	3.512%
003022308	ABESX	Daily	Daily	1/29/2016	0.0266	96.488%	3.512%
003022209	ABEIX	Daily	Daily	1/29/2016	0.0264	96.488%	3.512%