



**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 301, 316, and 852.**

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18 Can any resulting loss be recognized? ▶ **Not Applicable.**

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  
**Items disclosed on this form affect a shareholder's 2013 calendar year.**

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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.

**Sign Here** Signature ▶ *Michael D'Ambrosio* Date ▶ *12/23/2013*

Print your name ▶ **Michael D'Ambrosio** Title ▶ **Assistant Treasurer**

<b>Paid Preparer Use Only</b>	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.	

## Attachment to Form 8937

## JPMorgan Emerging Markets Local Currency Debt Fund

Share Class	TICKER SYMBOL	CUSIP	TOTAL DISTRIBUTION	RETURN OF CAPITAL	Record Date	Ex Date	Pay Date
Emerging Markets Local Currency Debt Fund Class A	JECAX	46637K836	0.02100	0.00000	11/29/2012	11/30/2012	12/3/2012
Emerging Markets Local Currency Debt Fund Class C	JECXC	46637K828	0.01900	0.00000			
Emerging Markets Local Currency Debt Fund Select	JECXS	46637K810	0.02300	0.00000			
Emerging Markets Local Currency Debt Fund R2	JECZX	46637K794	0.02000	0.00000			
Emerging Markets Local Currency Debt Fund R5	JECRX	46637K786	0.02400	0.00000			
Emerging Markets Local Currency Debt Fund R6	JECUX	46637K778	0.02400	0.00000			
Emerging Markets Local Currency Debt Fund Class A	JECAX	46637K836	0.00832	0.00000	12/12/2012	12/13/2012	12/14/2012
Emerging Markets Local Currency Debt Fund Class C	JECXC	46637K828	0.00832	0.00000			
Emerging Markets Local Currency Debt Fund Select	JECXS	46637K810	0.00832	0.00000			
Emerging Markets Local Currency Debt Fund R2	JECZX	46637K794	0.00832	0.00000			
Emerging Markets Local Currency Debt Fund R5	JECRX	46637K786	0.00832	0.00000			
Emerging Markets Local Currency Debt Fund R6	JECUX	46637K778	0.00832	0.00000			
Emerging Markets Local Currency Debt Fund Class A	JECAX	46637K836	0.01500	0.00000	12/28/2012	12/31/2012	1/2/2013
Emerging Markets Local Currency Debt Fund Class C	JECXC	46637K828	0.01100	0.00000			
Emerging Markets Local Currency Debt Fund Select	JECXS	46637K810	0.01800	0.00000			
Emerging Markets Local Currency Debt Fund R2	JECZX	46637K794	0.01300	0.00000			
Emerging Markets Local Currency Debt Fund R5	JECRX	46637K786	0.01900	0.00000			
Emerging Markets Local Currency Debt Fund R6	JECUX	46637K778	0.02000	0.00000			
Emerging Markets Local Currency Debt Fund Class A	JECAX	46637K836	0.03300	0.03300	1/30/2013	1/31/2013	2/1/2013
Emerging Markets Local Currency Debt Fund Class C	JECXC	46637K828	0.02900	0.02900			
Emerging Markets Local Currency Debt Fund Select	JECXS	46637K810	0.03500	0.03500			
Emerging Markets Local Currency Debt Fund R2	JECZX	46637K794	0.03100	0.03100			
Emerging Markets Local Currency Debt Fund R5	JECRX	46637K786	0.03700	0.03700			
Emerging Markets Local Currency Debt Fund R6	JECUX	46637K778	0.03700	0.03700			
Emerging Markets Local Currency Debt Fund Class A	JECAX	46637K836	0.02400	0.02400	2/27/2013	2/28/2013	3/1/2013
Emerging Markets Local Currency Debt Fund Class C	JECXC	46637K828	0.01900	0.01900			
Emerging Markets Local Currency Debt Fund Select	JECXS	46637K810	0.02600	0.02600			
Emerging Markets Local Currency Debt Fund R2	JECZX	46637K794	0.02100	0.02100			
Emerging Markets Local Currency Debt Fund R5	JECRX	46637K786	0.02700	0.02700			
Emerging Markets Local Currency Debt Fund R6	JECUX	46637K778	0.02800	0.02800			
Emerging Markets Local Currency Debt Fund Class A	JECAX	46637K836	0.01000	0.01000	3/27/2013	3/28/2013	4/1/2013
Emerging Markets Local Currency Debt Fund Class C	JECXC	46637K828	0.00300	0.00300			
Emerging Markets Local Currency Debt Fund Select	JECXS	46637K810	0.01000	0.01000			
Emerging Markets Local Currency Debt Fund R2	JECZX	46637K794	0.00500	0.00500			
Emerging Markets Local Currency Debt Fund R5	JECRX	46637K786	0.01100	0.01100			
Emerging Markets Local Currency Debt Fund R6	JECUX	46637K778	0.01100	0.01100			
Emerging Markets Local Currency Debt Fund Class A	JECAX	46637K836	0.01800	0.01800	4/29/2013	4/30/2013	5/1/2013
Emerging Markets Local Currency Debt Fund Class C	JECXC	46637K828	0.01400	0.01400			
Emerging Markets Local Currency Debt Fund Select	JECXS	46637K810	0.02000	0.02000			
Emerging Markets Local Currency Debt Fund R2	JECZX	46637K794	0.01600	0.01600			
Emerging Markets Local Currency Debt Fund R5	JECRX	46637K786	0.02200	0.02200			
Emerging Markets Local Currency Debt Fund R6	JECUX	46637K778	0.02200	0.02200			
Emerging Markets Local Currency Debt Fund Class A	JECAX	46637K836	0.02100	0.02100	5/30/2013	5/31/2013	6/3/2013
Emerging Markets Local Currency Debt Fund Class C	JECXC	46637K828	0.01700	0.01700			
Emerging Markets Local Currency Debt Fund Select	JECXS	46637K810	0.02300	0.02300			
Emerging Markets Local Currency Debt Fund R2	JECZX	46637K794	0.01900	0.01900			
Emerging Markets Local Currency Debt Fund R5	JECRX	46637K786	0.02500	0.02500			
Emerging Markets Local Currency Debt Fund R6	JECUX	46637K778	0.02500	0.02500			
Emerging Markets Local Currency Debt Fund Class A	JECAX	46637K836	0.00100	0.00100	6/27/2013	6/28/2013	7/1/2013
Emerging Markets Local Currency Debt Fund Class C	JECXC	46637K828	0.00000	0.00000			
Emerging Markets Local Currency Debt Fund Select	JECXS	46637K810	0.00300	0.00300			
Emerging Markets Local Currency Debt Fund R2	JECZX	46637K794	0.00000	0.00000			
Emerging Markets Local Currency Debt Fund R5	JECRX	46637K786	0.00400	0.00400			
Emerging Markets Local Currency Debt Fund R6	JECUX	46637K778	0.00500	0.00500			