Part I - Reporting Issuer

1. Issuer’s name
   JPMorgan Floating Rate Income Fund

2. Issuer’s employer identification number (EIN)
   45-1736866

3. Name of contact for additional information
   Michael D’Ambrosio

4. Telephone No. of contact
   1-800-480-4111

5. Email address of contact
   michael.m.dambrosio@jpmorgan.com

6. Number and street (or P.O. box if mail is not delivered to street address) of contact
   270 Park Avenue

7. City, town, or post office, state, and zip code of contact
   New York, NY 10017

8. Date of action
   Various - See Attachment

9. Classification and description
   Common Stock - Regulated Investment Company

10. CUSIP number
   See Attachment

Part II - Organizational Action

Attach additional statements if needed. See back of form for additional questions.

14. During the fiscal year ended August 31, 2017, JPMorgan Floating Rate Income Fund paid distributions to shareholders in excess of earnings and profits, resulting in a return of capital to shareholders. (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. Return of capital decreases a shareholder's tax basis in their shares. Return of capital distributions in excess of a shareholder's tax cost basis results in capital gains. (See Attachment)

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. JPMorgan Floating Rate Income Fund does not have sufficient earnings and profits as described in Internal Revenue Code Section 316 to treat the entire amount of its distributions paid as dividends. Accordingly, a portion of the per share distributions are return of capital distributions. (See Attachment)
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Internal Revenue Code Sections 301, 318 and 852

18 Can any resulting loss be recognized? Not applicable.

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 2017 calendar year.

Signature: [Signature]
Date: 9/19/2018

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.

Print preparer's name: Michael D'Ambroso

Paid Preparer Use Only

Print/Type preparer's name
Preparer's signature
Date
Check if self-employed
PTIN

Firm's name
Firm's address
Phone No.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054.
### JPMorgan Floating Rate Income Fund

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<th>Ticker Symbol</th>
<th>CUSIP</th>
<th>Total Distribution</th>
<th>Return of Capital</th>
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