

**MANNING & NAPIER FUND, INC.**  
**INCOME FROM U.S. GOVERNMENT SECURITIES**  
**CALENDAR YEAR 2024**

During the calendar year, certain funds invested in securities issued by the United States government or other federal agencies (collectively, "U.S. Government Securities"). Under federal law, the interest on these securities is exempt from state taxation. Certain states also exempt from state income tax the dividend income a mutual fund shareholder receives that is derived from the fund's investment in these U.S. Government Securities.

The table below provides the percentages of calendar year 2024 ordinary income dividends derived from investments in U.S. Government Securities. To determine the amount which may be exempt from state income tax, multiply the amount reported in Box 1a of Form 1099-DIV by the percentage shown in the table below. California, Connecticut, and New York require that a mutual fund maintain certain minimum investments in U.S. Government Securities in order for the dividend income derived from these obligations to be exempt from state income tax. None of the Funds listed below met these requirements for calendar year 2024.

Fund	Percentage of Income Derived from U.S. Government Securities
Core Bond Series	34.92%
Credit Series	0.00%
Diversified Tax Exempt Series	53.65%
Disciplined Value Series	0.00%
Equity Series	0.00%
High Yield Bond Fund	0.00%
Overseas Series	0.00%
Pro-Blend Conservative Term Series	28.03%
Pro-Blend Extended Term Series	23.19%
Pro-Blend Maximum Term Series	23.08%
Pro-Blend Moderate Term Series	25.18%
Unconstrained Bond Series	22.52%

This notice is provided to you for informational purposes only and should not be considered tax advice. Please consult your tax advisor for further assistance. For any other questions, please contact the fund(s) at 1-800-466-3863.

**MANNING & NAPIER FUND, INC.**  
**2024 FOREIGN TAXES PAID**  
**SHAREHOLDER SUPPLEMENTAL INFORMATION**

The information below summarizes the amount of income that was derived from foreign sources. The foreign source income may have taxes associated with it that were paid to various foreign jurisdictions. Included on your Form 1099-DIV is your proportionate amount of these foreign taxes (Box #7). You may claim this amount either as an itemized deduction or as a foreign tax credit, subject to applicable limitations, on your federal tax return. We suggest that you consult a tax advisor to determine which method is more appropriate for you. To claim a foreign tax credit, you may need to file IRS Form 1116. To determine the amount of foreign source income for Form 1116, multiply the amount in Box 1a of your Form 1099-DIV by the 'Foreign Source Income Factor' in the table below.

Foreign Source Income Factor

Overseas Series	0.81143
Rainier International Discovery Series	0.70430

In addition, you may find the IRS' 2024 Instructions for Form 1116 and/or IRS Publication 514, Foreign Tax Credit for Individuals helpful. If you have access to the internet, these items can be found on the IRS's website @ [www.irs.gov](http://www.irs.gov). For any other questions, please contact the Fund at 1-800-466-3863.

**MANNING & NAPIER FUND, INC.**  
**TAX EXEMPT INCOME INFORMATION**  
**CALENDAR YEAR 2024**

Certain states do not tax mutual fund dividends derived from interest on their own obligations. However, they may tax dividends derived from interest on obligations of other states. The table below shows the percentage of exempt-interest dividends derived from each state or territory. To determine the amount which may be exempt from your state income tax, multiply the amount shown in Box 8 of your 1099-INT by the percentage shown in the table below for your state or territory.

<b>State &amp; Territory</b>	<b>Diversified Tax Exempt Series Income %</b>
Alabama	0.21%
Alaska	0.38%
Arkansas	0.00%
Arizona	0.00%
California	0.99%
Colorado	0.44%
Connecticut	0.00%
Delaware	0.00%
District of Columbia	5.24%
Florida	8.01%
Guam	0.00%
Georgia	2.36%
Hawaii	1.88%
Idaho	0.00%
Illinois	2.76%
Indiana	0.13%
Iowa	0.84%
Kansas	0.04%
Kentucky	0.11%
Louisiana	0.12%
Maine	2.03%
Maryland	4.91%
Massachusetts	5.39%
Michigan	0.00%
Minnesota	2.03%
Mississippi	0.00%
Missouri	1.43%
Montana	0.00%
Nebraska	2.53%
Nevada	0.29%
New Hampshire	0.00%
New Jersey	0.64%
New Mexico	0.30%
New York	14.27%
North Carolina	2.87%
North Dakota	3.25%
Ohio	6.18%
Oklahoma	0.00%
Oregon	0.00%
Pennsylvania	1.95%
Puerto Rico	0.00%
Rhode Island	0.00%
South Carolina	0.60%
South Dakota	0.00%
Tennessee	4.90%
Texas	8.57%
U.S. Virgin Islands	0.00%
Utah	0.35%
Vermont	0.00%
Virginia	2.32%
Washington	8.81%
West Virginia	0.30%
Wisconsin	2.57%
Wyoming	0.00%

The Manning & Napier Funds on this notice had no income subject to Alternate Minimum Tax for calendar year 2024.

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## **TAX FACTS**

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The underlying investments in the Real Estate Series and Callodine Equity Income Series are Real Estate Investment Trusts (REIT's), which provide complete tax information to the Fund after the calendar year-end. As a result, you will receive your Form 1099 for the Real Estate Series and Callodine Equity Income Series separate from other tax forms for any other Series of the Manning & Napier Fund, Inc. that you may own.

If you have questions about how to apply this information to your income tax returns, please consult your tax advisor. For questions about the data provided or about your Manning & Napier Fund, Inc. account, please call 1-800-466-3863.