

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
HORIZON EQUITY PREMIUM INCOME FUND		81-3880151	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Stephen Terry	866-371-2399	sterry@horizoninvestments.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
6210 ARDREY KELL ROAD, SUITE 300		CHARLOTTE, NC 28277	
<b>8</b> Date of action		<b>9</b> Classification and description	
VARIOUS TIMES-SEE ATTACHMENT		NONTAXABLE RETURN OF CAPITAL DISTRIBUTION	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
44053A820 & 44053A861	N/A	HADUX & HNDDX	N/A

**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 ▶ DURING 2025 HORIZON EQUITY PREMIUM INCOME FUND DECLARED DIVIDENDS.  
 PLEASE REFERENCE THE ATTACHED SPREADSHEET FOR THE DETAILS RELATING TO THE DATE OF ACTION.

**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 ▶ FOR THE 2/21/25, 5/22/25, & 8/21/25 83.0477 % WAS ROC AND FOR THE 12/23/25 98.4182% EX DATE DIVIDEND WAS RETURN OF CAPITAL IN ACCORDANCE WITH THE IRS SECTION 301(C)(2). ACCORDINGLY, THE SHAREHOLDERS WOULD REDUCE THE HOLDER'S BASIS IN THE STOCK BY THE PORTION OF DISTRIBUTION DETERMINED TO BE RETURN OF CAPITAL.

**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 ▶ THE BASIS OF SHAREHOLDERS OF RECORD FOR EACH DIVIDEND NOTED ABOVE IS LOWERED BY THE PER SHARE AMOUNT DISCLOSED IN THE ATTACHMENT. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC SECTION 301 AND SECTION 316.

**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §301, §316

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**18** Can any resulting loss be recognized? ▶ NO LOSS CAN BE RECOGNIZED BY THE SHAREHOLDERS OF EACH DIVIDEND NOTED ABOVE FOR THE NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION RECEIVED.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE INFORMATION PROVIDED ABOVE WILL BE PROVIDED ON THE SHAREHOLDER'S 2025 1099-DIV STATEMENT, BOX 3.

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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 ▶ Stephen Terry Date ▶ Jan 30, 2026

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>Stephen Terry</u>	Preparer's signature	Title ▶ <u>PFO</u>	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name				Firm's EIN ▶	
	Firm's name ▶				Phone no.	

HADUX & HNDDX

TICKER	Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
HADUX	2/20/2025	2/21/2025	2/21/2025	0.05354643	0.04446869	83.0470%
HADUX	5/21/2025	5/22/2025	5/22/2025	2.16963267	1.80182918	83.0477%
HADUX	8/20/2025	8/21/2025	8/21/2025	0.06730803	0.05589771	83.0476%
HADUX	12/22/2025	12/23/2025	12/23/2025	2.76516983	2.72143077	98.4182%
HNDDX	2/20/2025	2/21/2025	2/21/2025	0.07836357	0.06507946	83.0481%
HNDDX	5/21/2025	5/22/2025	5/22/2025	2.19563666	1.82342489	83.0477%
HNDDX	8/20/2025	8/21/2025	8/21/2025	0.09623568	0.07992173	83.0479%
HNDDX	12/22/2025	12/23/2025	12/23/2025	2.77549647	2.73159344	98.4182%
				<b>10.20138934</b>	<b>9.32364587</b>	