

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact https://www.lifeandretirement.aig.com/individuals/mutual-funds	
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	
8 Date of action		9 Classification and description	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)

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 ▶ _____

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 ▶ _____

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 ▶ _____

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

18 Can any resulting loss be recognized? ▶ _____

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

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 ▶  Date ▶ 08/31/2021

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

SunAmerica Income Funds - AIG Flexible Credit Fund EIN: 13-6883531									
FYE: 2021									
Attachment to Form 8937 -Statement 1									
	Part I - Line	Part I - Line				Part II - Line	Part II - Line		
	10	12				14	15		
						Original		adjusted	Total
Description		Ticker	Record	Ex-Dividend	Payable	Income	Nontaxable	Income	Total
(Fund Name)	CUSIP	Symbol	Date	Date	Date	Dividends	Distributions	Dividends	Distribution
									Per Share
AIG Flexible Credit Fund Class A	866918733	SHNAX	Daily	Daily	4/30/2021	\$ 0.01466424	0.00051088	0.01415336	0.01466424
AIG Flexible Credit Fund Class A	866918733	SHNAX	Daily	Daily	5/28/2021	\$ 0.01327592	0.00046251	0.01281341	0.01327592
AIG Flexible Credit Fund Class A	866918733	SHNAX	Daily	Daily	6/30/2021	\$ 0.01382297	0.00048157	0.01334140	0.01382297
AIG Flexible Credit Fund Class A	866918733	SHNAX	Daily	Daily	7/16/2021	\$ 0.01195820	0.00041660	0.01154160	0.01195820
TOTALS						\$ 0.05372133	0.00187156	0.05184977	0.05372133
AIG Flexible Credit Fund Class C	866918691	SHNCX	Daily	Daily	4/30/2021	\$ 0.01262165	0.00043972	0.01218193	0.01262165
AIG Flexible Credit Fund Class C	866918691	SHNCX	Daily	Daily	5/28/2021	\$ 0.01141632	0.00039773	0.01101859	0.01141632
AIG Flexible Credit Fund Class C	866918691	SHNCX	Daily	Daily	6/30/2021	\$ 0.01175515	0.00040953	0.01134562	0.01175515
AIG Flexible Credit Fund Class C	866918691	SHNCX	Daily	Daily	7/16/2021	\$ 0.01160672	0.00040436	0.01120236	0.01160672
TOTALS						\$ 0.04739984	0.00165134	0.04574850	0.04739984
AIG Flexible Credit Fund Class W	866918568	SHNWX	Daily	Daily	4/30/2021	\$ 0.01533514	0.00053425	0.01480089	0.01533514
AIG Flexible Credit Fund Class W	866918568	SHNWX	Daily	Daily	5/28/2021	\$ 0.01387769	0.00048348	0.01339421	0.01387769
AIG Flexible Credit Fund Class W	866918568	SHNWX	Daily	Daily	6/30/2021	\$ 0.01451431	0.00050565	0.01400866	0.01451431
AIG Flexible Credit Fund Class W	866918568	SHNWX	Daily	Daily	7/16/2021	\$ 0.01213296	0.00042269	0.01171027	0.01213296
TOTALS						\$ 0.05586010	0.00194607	0.05391403	0.05586010