

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
STERLING CAPITAL CORPORATE FUND		45-2528997	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
STERLING CAPITAL FUNDS SHAREHOLDER SERVICING - CORPORATE FUND	800-228-1872	fundinfo@sterling-capital.com	
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	
760 MOORE ROAD		KING OF PRUSSIA	
8 Date of action	9 Classification and description		
TAX YEAR END 09/30/2015	Stock - Class C		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
85917K728		SCCNX	

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 ► It was determined, subsequent to Sterling Capital Corporate Fund's September 30, 2015 tax year end, a portion of the distributions to its shareholders had exceeded its earnings and profits for the tax year. Accordingly, each of the nine distributions received from January 2015 through September 2015 is comprised of an earnings distribution and also a return of capital distribution (a non-dividend distribution). A non-dividend distribution is a distribution that is not paid out of the earnings and profits of the fund. It is non-taxable to the shareholder and is considered a return of the shareholder's investment. Shareholders who received these distributions should not include these amounts in taxable income for their respective taxable year. Pursuant to Internal Revenue Code § 1016(a), these amounts are to be a reduction of the applicable share's cost basis upon which these distributions were paid. To determine the reduction in the shareholder's basis, a shareholder should multiply the per share amount for each respective distribution, as reflected in Line 15 below, by the number of shares held at each of the respective ex-dates and subtract that amount from the original purchase price or adjusted cost basis for those specific shares. The adjusted cost basis should be maintained in the shareholder's records until the shareholder disposes of the shares.

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 ► Each shareholder's return of capital portion of the distribution is applied as a reduction to the shareholder's basis in the Fund. To the extent the reduction is greater than the shareholder's basis in the Fund it results in a taxable capital gain. The following amounts represent the per share return of capital for the shareholders.

Distribution Ex-date	Return of Capital Per Share	Distribution Ex-date	Return of Capital Per Share
1/31/2015	\$ 0.000422887	7/31/2015	\$ 0.000402620
2/28/2015	\$ 0.000351066	8/31/2015	\$ 0.000411129
3/31/2015	\$ 0.000374493	9/30/2015	\$ 0.000397137
4/30/2015	\$ 0.000393030		
5/31/2015	\$ 0.000356628	Total	\$ 0.003462538
6/30/2015	\$ 0.000353548		

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 Fund's 9/30/2015 tax year end earnings and profits as calculated based upon the audited book earnings and adjusted for all applicable tax accounting adjustments (created by GAAP versus tax accounting differences) were less than the Fund's tax year distributions creating a return of capital. Please refer to Lines 14 and 15 above for details relating to the basis adjustment calculation.

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 §61\(a\)\(7\) - Gross income defined - Dividends](#)[IRC §316 - Dividend defined](#)[IRC §301 - Distributions of property](#)[IRC §317 - Other definitions](#)[IRC §1016 - Adjustment to basis.](#)**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 ►[The adjustments reflected above relate to distributions received from January through September of 2015. Please see the details and explanation in Lines 14 and 15 above.](#)[All of the aforementioned information on this form is being provided pursuant to Internal Revenue Code Section 6045B\(e\), as amended.](#)[The tax information contained herein is provided for informational purposes only and should not be construed as legal or tax advice.](#)[Please consult an attorney or tax professional for assistance as to how this information will impact your specific tax situation.](#)**Sign Here**

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.

Signature ► /s/ Todd M. Miller

Date ► _____

Print your name ► [TODD M. MILLER](#)Title ► [TREASURER & SECRETARY](#)**Paid Preparer Use Only**

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.			

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054