

**BNY Mellon Municipal Opportunities Fund
(FUND CODES 6084 / 6085)**

2023 Federal Tax Information

The Year-to-date amounts on your "ACCOUNT STATEMENT" in the "SUMMARY" section represent the following:

Tax Exempt Income This amount represents your share of the dividends paid by the Fund during 2023 that were "exempt-interest dividends," and therefore **100% free of any regular Federal income tax.**

Taxes Withheld If applicable, this represents backup withholding required by Federal regulations.

IF ANY TAXABLE DISTRIBUTIONS WERE PAID TO YOU FOR 2023 OR IF YOU REDEEMED ANY SHARES OF THE FUND DURING 2023, FEDERAL TAX RULES REQUIRE US TO REPORT THIS INFORMATION TO THE INTERNAL REVENUE SERVICE. THE FUND WILL ALSO SEND YOU THIS "OFFICIAL 1099 TAX INFORMATION" IN EARLY 2024.

Attention Shareholders Subject to the Federal Alternative Minimum Tax
The percentage of interest earned by the Fund for the year 2023 from its investment in certain specified private activity bonds which is to be treated as a preference item for purposes of the Federal alternative minimum tax calculation was **2.87%**.

The above information regarding Federal Tax Exempt income and distribution subject to alternative minimum tax (AMT) will be provided to both you and the Internal Revenue Service on Form 1099-DIV

2023 State Tax Information

The table below shows the annual percentage breakdown, by state or U.S. possession, of the interest exempt from regular Federal income taxes earned by the Fund for the period shown.

| <u>State / U.S. possession</u> | <u>For the Year 2023</u> |
|--------------------------------|--------------------------|
| ALABAMA | 1.48 % |
| ARIZONA | 2.51 % |
| ARKANSAS | 0.72 % |
| CALIFORNIA | 17.25 % |
| COLORADO | 0.92 % |
| CONNECTICUT | 0.49 % |
| DELAWARE | 0.15 % |
| DISTRICT OF COLUMBIA | 2.32 % |
| FLORIDA | 3.23 % |
| GEORGIA | 2.08 % |
| GUAM | 0.92 % |
| HAWAII | 0.31 % |
| IDAHO | 0.47 % |
| ILLINOIS | 9.87 % |
| IOWA | 0.24 % |
| INDIANA | 0.77 % |
| KANSAS | 0.15 % |
| KENTUCKY | 0.37 % |
| LOUISIANA | 1.39 % |
| MAINE | 0.05 % |
| MARYLAND | 0.36 % |
| MASSACHUSETTS | 3.00 % |
| MICHIGAN | 2.41 % |
| MINNESOTA | 0.67 % |
| MISSISSIPPI | 0.18 % |
| MISSOURI | 0.33 % |
| MONTANA | 0.05 % |
| NEBRASKA | 0.75 % |
| NEVADA | 0.73 % |
| NEW HAMPSHIRE | 0.05 % |
| NEW JERSEY | 2.97 % |
| NEW YORK | 11.23 % |
| NORTH CAROLINA | 0.43 % |
| NORTH DAKOTA | 0.11 % |
| OHIO | 3.05 % |
| OREGON | 0.10 % |
| PENNSYLVANIA | 1.80 % |
| PUERTO RICO | 3.89 % |
| RHODE ISLAND | 0.44 % |
| SOUTH CAROLINA | 0.32 % |
| TENNESSEE | 0.63 % |
| TEXAS | 13.03 % |
| UTAH | 1.02 % |
| VERMONT | 0.03 % |
| VIRGIN ISLANDS | 1.05 % |
| VIRGINIA | 2.54 % |
| WASHINGTON | 0.68 % |
| WEST VIRGINIA | 0.42 % |
| WISCONSIN | 2.04 % |

This information and your account statements are important for tax return preparation and should be retained.