Morgan Stanley Global Fixed income Opportunities Fund

3 Name of contact for additional information
Michael Conklin
6 Number and street (or P.O. box if mail is not delivered to street address) of contact
c/o Morgan Stanley Tax, 440 S. Lasalle Street, 38th Floor
8 Date of action
See Item 14 Below
10 CUSIP number
11 Serial number(s)
12 Ticker symbol
61762E109
N/A
MGFOX
N/A
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: The issuer paid monthly distributions to common stock shareholders during fiscal year-end October 31, 2017. All or part of such distributions constitute a non-taxable return of capital.

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:

The quantitative effect of the distributions reported as a return of capital on a per share basis are set forth in the table below:

<table>
<thead>
<tr>
<th>Record Date</th>
<th>Payment Date</th>
<th>Distribution Per Share</th>
<th>Return of Capital</th>
<th>Record Date</th>
<th>Payment Date</th>
<th>Distribution Per Share</th>
<th>Return of Capital</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/30/2017</td>
<td>01/31/2017</td>
<td>0.01576200</td>
<td>0.00574894</td>
<td>09/28/2017</td>
<td>09/29/2017</td>
<td>0.01506900</td>
<td>0.00550348</td>
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<tr>
<td>02/27/2017</td>
<td>02/28/2017</td>
<td>0.01480600</td>
<td>0.0054026</td>
<td>10/30/2017</td>
<td>10/31/2017</td>
<td>0.01506600</td>
<td>0.00549509</td>
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<tr>
<td>03/30/2017</td>
<td>03/31/2017</td>
<td>0.01521700</td>
<td>0.0055016</td>
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<tr>
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<td></td>
</tr>
</tbody>
</table>

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: Issuer's current and accumulated earnings were compared to distributions paid during the fiscal year ended October 31, 2017. The non-taxable return of capital represents the amount of distributions paid during the taxable fiscal year ended October 31, 2017 in excess of issuer's current and accumulated earnings and profits under IRC 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 ▶ Internal Revenue Code
Section 301(c)(2) and Section 316

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 reportable year is fiscal year ending October 31, 2017

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.

Print your name ▶ Michael Conklin
Title ▶ Assistant Treasurer
Paid Preparer Use Only
Print/Type preparer's name ▶ Preparer's signature ▶ Date ▶ Check if self-employed ▶ Firm's EIN ▶
Firm's name ▶ Firm's address ▶ Phone no.

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