

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)	
Morgan Stanley Global Fixed Income Opportunities Fund		13-3647664	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Michael Conklin	312-706-4706	msiptax.req@morganstanley.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	
c/o Morgan Stanley Tax, 440 S. Lasalle Street, 39th Floor		Chicago, IL, 60605	
8 Date of action		9 Classification and description	
See Item 14 Below		COMMON STOCK DIVIDENDS	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
616961306	N/A	DINCX	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 ▶ 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:

Record Date	Payment Date	Distribution Per Share	Return of Capital	Record Date	Payment Date	Distribution Per Share	Return of Capital
01/30/2017	01/31/2017	0.01283600	0.00468173	09/28/2017	09/29/2017	0.01230200	0.00448696
02/27/2017	02/28/2017	0.01212101	0.00442095	10/30/2017	10/31/2017	0.01223400	0.00446216
03/30/2017	03/31/2017	0.01226200	0.00447237				
04/27/2017	04/28/2017	0.01260100	0.00459602				
05/30/2017	05/31/2017	0.01214900	0.00443116				
06/22/2017	06/23/2017	0.01213700	0.00442678				
07/28/2017	07/31/2017	0.01229600	0.00448477				
08/30/2017	08/31/2017	0.01257700	0.00458726				

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.

Sign Here
Signature ▶ *M. Conklin* Date ▶ 8/13/18

Print your name ▶ Michael Conklin Title ▶ Assistant Treasurer

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.