

BNY Mellon Municipal Opportunities Fund

2021 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 2021 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 2021 OR IF YOU REDEEMED ANY SHARES OF THE FUND DURING 2021, 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 2022.

Attention Shareholders Subject to the Federal Alternative Minimum Tax:

The percentage of interest earned by the Fund for the year 2021 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 11.70%.

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.

2021 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.

Attention Minnesota residents: Minnesota legislation provides that all of the Fund's federally "exempt-interest dividends" are subject to Minnesota individual income tax.

<u>State / U.S. possession</u>	For the Year 2021
ALABAMA	1.09 %
ARIZONA	2.27 %
ARKANSAS	0.38 %
CALIFORNIA	19.40 %
COLORADO	1.21 %
CONNECTICUT	1.00 %
DELAWARE	0.09 %
DIST OF COLUMBIA	2.30 %
FLORIDA	4.57 %
GEORGIA	1.15 %
GUAM	0.90 %
HAWAII	0.43 %
IDAHO	0.16 %
ILLINOIS	10.75 %
IOWA	0.02 %
INDIANA	0.42 %
KENTUCKY	1.21 %
LOUISIANA	1.38 %
MAINE	0.40 %
MARYLAND	0.04 %
MASSACHUSETTS	3.07 %
MICHIGAN	2.18 %
MINNESOTA	0.40 %
MISSISSIPPI	0.11 %
MISSOURI	0.08 %
NEBRASKA	0.96 %
NEVADA	0.68 %
NEW JERSEY	4.78 %
NEW YORK	11.77 %
NORTH CAROLINA	0.49 %
NORTH DAKOTA	0.22 %
OHIO	2.65 %
OREGON	0.39 %
PENNSYLVANIA	1.35 %
PUERTO RICO	3.71 %
RHODE ISLAND	0.40 %
SOUTH CAROLINA	0.10 %
TENNESSEE	0.17 %
TEXAS	10.68 %
UTAH	0.43 %
VIRGIN ISLANDS	0.29 %
VIRGINIA	3.38 %
WASHINGTON	0.32 %
WEST VIRGINIA	0.67 %
WISCONSIN	1.55 %

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