

INSTRUCTIONS FOR FILING

REPORT OF ORGANIZATIONAL ACTIONS

AFFECTING BASIS OF SECURITIES

(FORM 8937)

Name of taxpayer:

JPMORGAN CHINA REGION FUND, INC.

File with:

Do not file with IRS

For online posting only

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name JPMorgan China Region Fund, Inc.		2 Issuer's employer identification number (EIN) 22-3178023	
3 Name of contact for additional information Lucy Dina	4 Telephone No. of contact 011-44-020-7742-3735	5 Email address of contact lucy.j.dina@jpmorgan.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 60 Victoria Embankment		7 City, town, or post office, state, and Zip code of contact London EC4Y 0JP United Kingdom	
8 Date of action July 13, 2017		9 Classification and description Common Stock - Regulated Investment Company	
10 CUSIP number 48126T104	11 Serial number(s)	12 Ticker symbol JFC	13 Account number(s)

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 ▶ **JPMorgan China Region Fund, Inc. (the "Fund") was completely liquidated on July 13, 2017 (the "Liquidation Date"), wherein all of the issued and outstanding shares of the Fund's common stock were redeemed from Fund shareholders in exchange for a liquidating distribution by the Fund pursuant to a plan of liquidation and termination (the "Liquidating Distribution").**

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 gross proceeds of the Liquidating Distribution were comprised of cash of \$14.8840 per share of the Fund's common stock plus equity interests in JPMorgan China Region Fund, Inc. Liquidating Trust (the "Liquidating Trust") with a fair market value of \$5.1182 per share of the Fund's common stock. As a result of this organizational action, each Fund shareholder generally realized gain or loss on the liquidation of their shares of the Fund's common stock. The amount of a Fund shareholder's gain or loss is generally measured as the difference between the Fund shareholder's pro rata share of the gross proceeds of the Liquidating Distribution and the shareholder's tax basis in the shares of the Fund's common stock redeemed.**

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 ▶ **Each Fund shareholder's pro rata share of the gross proceeds of the Liquidating Distribution received as a distribution in complete liquidation of the Fund is generally treated as a full payment in exchange for the shares of the Fund's common stock so redeemed. This sale or exchange treatment generally causes each Fund shareholder to realize gain or loss in connection with the liquidation of the shares of the Fund's common stock in the manner described above. As a result of the aforementioned organizational action, each former Fund shareholder no longer owns any shares of the Fund's common stock, and no longer has any remaining tax basis in the shares of the Fund's common stock so redeemed. Each former Fund shareholder has a tax basis in the pro rata share of the equity interests in the Liquidating Trust deemed received as part of the Liquidating Distribution equal to the fair market value of the pro rata share of such equity interests received as of the Liquidation Date.**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

(A) Internal Revenue Code Section 331(a), Distributions in Complete Liquidation - Amounts received by a shareholder in a distribution in complete liquidation of a corporation shall be treated as in full payment in exchange for the stock.

(B) Internal Revenue Code Section 334(a), General Rule - If property is received in a distribution in complete liquidation, and if gain or loss is recognized on receipt of such property, then the basis of the property in the hands of the distributee shall be the fair market value of such property at the time of the distribution.

(C) Internal Revenue Code Section 346(a), Complete Liquidation - For purposes of this subchapter, a distribution shall be treated as in complete liquidation of a corporation if the distribution is one of a series of distributions in redemption of all stock of the corporation pursuant to a plan.

18 Can any resulting loss be recognized? ▶ A Fund shareholder can recognize a loss realized in connection with the redemption of shares of the Fund's common stock as part of this organizational action.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ A Fund shareholder is generally expected to realize gain or loss in connection with this organizational action in the Fund shareholder's tax year that includes the Liquidation Date.

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 ▶ _____ Date ▶ _____

Print your name ▶ A signed copy is maintained by the issuer Title ▶ _____

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 ▶		Phone no.	
Firm's address ▶				