Form **8937**(December 2017) Department of the Treasury

Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Reporting Issuer Part 2 Issuer's employer identification number (EIN) Issuer's name Lord Abbett Municipal Income Fund, Inc. - Lord Abbett AMT Free Municipal Bond Fund 27-3580888 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact Lord Abbett Shareholder Services laaccountinfo@lordabbett.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 90 Hudson Street Jersey City, NJ 07302 8 Date of action 9 Classification and description March 22, 2019 Regulated Investment Company fund merger 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attachement See Attachement Organizational Action Attach additional statements if needed. See back of form for additional questions. 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 Lord Abbett AMT Free Municipal Bond Fund merged into the Lord Abbett National Tax-Free Income Fund pursuant to a tax-free reorganization under IRC Section 368(a). After the close of business on March 22, 2019, the Lord Abbett AMT Free Municipal Bond Fund transferred its assets and liabilities to the Lord Abbett National Tax-Free Income Fund in exchange for shares in the National Tax-Free Income Fund. The shares received were distributed to the AMT Free Municipal Bond Fund's shareholders, as described below, in exchange for all outstanding shares of the AMT Free Municipal Bond Fund. The AMT Free Municipal Bond Fund was subsequently liquidated. 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 merger qualifies as a tax-free reorganization, therefore, the aggregate basis and holding period of AMT Free Municipal Bond Fund's shares carry over to the National Tax-Free Income Fund. Each share of the AMT Free Municipal Bond Fund was exchanged for the same class of shares of the National Tax-Free Income Fund based upon the conversion ratios listed on the attachement 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 ► There is no change in the aggregate basis as a result of this organizational action. The conversion ratios as listed on the attachment are bases upon the March 22, 2019 Net Asset Value (NAV) of each class of the AMT Free Municipal Bond Fund as compared to the same class of shares of the National Tax-Free Income Fund.

Part I	Ш	Organizational Action (continued)						
17 Lis	st the	applicable Internal Revenue C	ode section	n(s) and subsection(s) upon	which the tax t	reatment	is based ▶	•	
354, 357	7, 358,	, 361, 362, 368, 1032, 1223							
18 Ca	an any	resulting loss be recognized?	► No. Pu	rsuant to the tax-free reo	rganization, th	e aggreg	ate basis	of the AMT Free Mur	nicipal Bond
Fund's	share	s will carryover to the Nation	nal Tax-Free	e Income Fund shares red	ceived. No gair	or loss	will be re	cognized due to the	
organiz	ationa	al action.							
		any other information necessa			as the reportab	ole tax ye	ar ► <u>The</u> a	ction should be repo	orted in the
fiscal or	r cale	ndar year that includes Marc	h 22, 2019.						
		r penalties of perjury, I declare that							knowledge and
_	belief	, it is true, correct, and complete. I	Declaration of	f preparer (other than officer) is	based on all info	rmation of	which prep	arer has any knowledge.	
Sign		2 ' 1 2	3.6 '						
Here	Signa	ture▶ Signed Cop	y Main	itained by Iss	uer	Date ►			
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	Print	your name ► Vito Fronda		I			Treasure		
Paid		Print/Type preparer's name		Preparer's signature		Date		Check if PTIN	
Prepa	rer							self-employed	
Use C		Firm's name ▶						Firm's EIN ▶	
		Firm's address ▶						Phone no.	
Send Fo	rm 89	37 (including accompanying s	tatements)	to: Department of the Treas	sury, Internal R	evenue S	ervice, Og	den, UT 84201-0054	

Lord Abbett Municipal Income Fund, Inc. - Lord Abbett AMT Free Municipal Bond Fund

EIN: 27-3580888

Form 8937 Attachment

March 22, 2019

ACQUIRED FUND

				Conversion			
Fund Name	Class	DST#	Cusip	Symbol	Ratio		
AMT FREE MUNI	Α	3321	543902720	LATAX	1.416318		
AMT FREE MUNI	С	3322	543902712	LATCX	1.414723		
AMT FREE MUNI	F	3323	543902696	LATFX	1.417520		
AMT FREE MUNI	F3	8984	543902530	LATOX	1.419120		
AMT FREE MUNI	-	3324	543902688	LMCIX	1.418391		