

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
NATIONWIDE INVESTOR DESTINATIONS MODERATELY AGGRESSIVE FUND		31-1680152	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
NATIONWIDE FUNDS	1-800-848-0920	web_help@nationwide.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
P.O. BOX 701		MILWAUKEE, WI 53201-0701	
<b>8</b> Date of action		<b>9</b> Classification and description	
10/31/2020		COMMON STOCK - REGULATED INVESTMENT COMPANY	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
SEE ATTACHED	N/A	SEE ATTACHED	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 ▶ NATIONWIDE INVESTOR DESTINATIONS MODERATELY AGGRESSIVE FUND PAID QUARTERLY DISTRIBUTIONS TO COMMON SHAREHOLDERS FROM JANUARY TO OCTOBER 2020. PART OF THE DISTRIBUTIONS CONSTITUTE A NON-TAXABLE RETURN OF CAPITAL. SEE ATTACHED FOR DETAILS.

**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 ▶ A DISTRIBUTION THAT CONSTITUTES A NON-TAXABLE RETURN OF CAPITAL WILL DECREASE A U.S. TAXPAYER'S BASIS IN THE SHARES OF NATIONWIDE INVESTOR DESTINATIONS MODERATELY AGGRESSIVE FUND. SEE ATTACHED FOR DETAILS.

**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 ▶ AT THE CLOSE OF THE FUND'S FISCAL YEAR ENDED ON 10/31/2020, THE FUND'S CURRENT AND ACCUMULATED E&P WAS CALCULATED UNDER IRC SECTION 312 AS MODIFIED BY SECTION 852(c) FOR A REGULATED INVESTMENT COMPANY (RIC) AND THE REGULATIONS THEREUNDER. THE AMOUNT OF E&P WAS COMPARED TO THE AMOUNT OF THE FUND'S FISCAL YEAR DISTRIBUTIONS TO SHAREHOLDERS. DISTRIBUTIONS IN EXCESS OF E&P WERE CHARACTERIZED AS A RETURN OF CAPITAL AND SHOULD BE APPLIED AS A REDUCTION IN EACH SHAREHOLDER'S TAX BASIS IN THE APPLICABLE SHARES.

**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 SECTIONS 301, 316 AND 852.

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**18** Can any resulting loss be recognized? ► NO

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THIS ORGANIZATIONAL ACTION IS REPORTABLE WITH RESPECT TO CALENDAR YEAR 2020. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS REGARDING THE EFFECT OF THE NON-TAXABLE RETURN OF CAPITAL IN LIGHT OF THEIR INDIVIDUAL CIRCUMSTANCES.

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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 ► A SIGNED COPY IS MAINTAINED BY ISSUER Date ► 12/28/2020

<b>Paid Preparer Use Only</b>	Print your name ► DAVE MAJEWSKI		Title ► DIRECTOR, FINANCIAL ADMINISTRATION	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	RAUL POSADA	<i>Raul Posada</i>	12/30/2020	PTIN P00626199
	Firm's name ► KPMG LLP, 4200 WELLS FARGO CENTER	Firm's EIN ► 13-5565207		Phone no. 612-305-5000
Firm's address ► 90 SOUTH 7TH STREET, MINNEAPOLIS, MN 55402				

**Nationwide Investor Destinations Moderately Aggressive Fund**  
**Return of Capital Analysis**  
**31-1680152**

Shareholders of record on distribution date listed below will decrease their tax basis as follows:

<u>Share Class</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>	<u>Record Date</u>	<u>Record Date Shares</u>	<u>Distributions</u>	<u>Total ROC</u>	<u>ROC per Share</u>
Class A	63867T650	NDMAX	3/11/2020	15,872,694	0	0	0.000000
	63867T650	NDMAX	6/10/2020	15,393,081	58,802	13,966	0.000907
	63867T650	NDMAX	9/9/2020	15,254,393	4,427,435	1,051,552	0.068934
Class C	63867T635	NDMCX	3/11/2020	3,613,192	0	0	0.000000
	63867T635	NDMCX	6/10/2020	3,281,322	0	0	0.000000
	63867T635	NDMCX	9/9/2020	2,921,514	800,086	190,027	0.065044
Class R	63867T627	GMARX	3/11/2020	12,153,080	0	0	0.000000
	63867T627	GMARX	6/10/2020	11,467,819	0	0	0.000000
	63867T627	GMARX	9/9/2020	11,010,456	3,119,152	740,824	0.067284
Class R6	63867T619	GMIAX	3/11/2020	51,087,164	0	0	0.000000
	63867T619	GMIAX	6/10/2020	50,979,641	933,437	221,699	0.004349
	63867T619	GMIAX	9/9/2020	48,456,054	14,446,688	3,431,207	0.070811
Institutional Service Class	63868B237	NWWIX	3/11/2020	2,182,181	0	0	0.000000
	63868B237	NWWIX	6/10/2020	1,987,235	29,431	6,990	0.003517
	63868B237	NWWIX	9/9/2020	2,160,895	641,851	152,445	0.070547
Service Class	63867T593	NDMSX	3/11/2020	82,477,909	0	0	0.000000
	63867T593	NDMSX	6/10/2020	79,815,805	94,183	22,369	0.000280
	63867T593	NDMSX	9/9/2020	77,749,448	22,457,150	5,333,757	0.068602