

## 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)                                   |                             |
| ALLIANCEBERNSTEIN CALIFORNIA MUNICIPAL INCOME FUND, INC.                                       |                                   | 04-3593249   |                             |
| <b>3</b> Name of contact for additional information  | <b>4</b> Telephone No. of contact | <b>5</b> Email address of contact  |                             |
| AB INVESTOR SERVICES, INC.   | (800) 251-0539                    | https://www.abglobal.com/abcom/segment_homepages/investments/us/resources/contact_us.htm |                             |
| <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 786003  |                                   | SAN ANTONIO, TX 78278-6003   |                             |
| <b>8</b> Date of action  |                                   | <b>9</b> Classification and description  |                             |
| OCTOBER 31, 2016   |                                   | 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 ▶ THE ISSUER PAID DISTRIBUTIONS TO COMMON SHAREHOLDERS ON JANUARY 6, 2016; FEBRUARY 3, 2016; MARCH 2, 2016; APRIL 6, 2016; MAY 4, 2016; JUNE 1, 2016; JULY 6, 2016; AUGUST 3, 2016; SEPTEMBER 7, 2016; AND OCTOBER 5, 2016. 2.7% OF EACH OF THESE DISTRIBUTIONS CONSTITUTES 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 ▶ THE PORTION OF THE DISTRIBUTIONS THAT CONSTITUTE A NON-TAXABLE RETURN OF CAPITAL WILL DECREASE A U.S. TAXPAYER'S BASIS IN SHARES OF THE ISSUER.

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 ISSUER'S FISCAL YEAR ON 10/31/16, THE ISSUER'S CURRENT & 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 ISSUER'S FISCAL DISTRIBUTIONS TO SHAREHOLDERS. DISTRIBUTIONS IN EXCESS OF E&P WERE RECHARACTERIZED AS RETURN OF CAPITAL AND SHOULD BE APPLIED AS A REDUCTION IN EACH SHAREHOLDER'S TAX BASIS IN 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, 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 ▶ \_\_\_\_\_  
THE ORGANIZATIONAL ACTION IS REPORTABLE WITH RESPECT TO THE TAXABLE YEAR ENDED OCTOBER 31, 2016. SHAREHOLDERS SHOULD CONSULT THEIR 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 THE ISSUER" Date ▶ \_\_\_\_\_

|                               |                            |                      |         |   |      |
|-------------------------------|----------------------------|----------------------|---------|---|------|
| <b>Paid Preparer Use Only</b> | Print your name ▶          | Preparer's signature | Title ▶ | Check <input type="checkbox"/> if self-employed | PTIN |
|                               | Print/Type preparer's name |                      | Date    |   |      |
|                               | Firm's name ▶              |                      |         | Firm's EIN ▶                                    |      |
|                               | Firm's address ▶           |                      |         | Phone no.                                       |      |

ALLIANCEBERNSTEIN CALIFORNIA MUNICIPAL INCOME FUND  
Return of Capital Analysis

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> |
|--------------------|--------------|----------------------|
| Common             | 018546101    | AKP                  |

| <u>Distribution Date</u> | <u>Shares Class</u> | <u>Return of Capital per Share</u> |
|--------------------------|---------------------|------------------------------------|
| 01/06/2016               | Common              | \$ 0.00157653                      |
| 02/03/2016               | Common              | \$ 0.00157653                      |
| 03/02/2016               | Common              | \$ 0.00157653                      |
| 04/06/2016               | Common              | \$ 0.00157653                      |
| 05/04/2016               | Common              | \$ 0.00157653                      |
| 06/01/2016               | Common              | \$ 0.00157653                      |
| 07/06/2016               | Common              | \$ 0.00139590                      |
| 08/03/2016               | Common              | \$ 0.00139590                      |
| 09/07/2016               | Common              | \$ 0.00139590                      |
| 10/05/2016               | Common              | \$ 0.00139590                      |
| 11/02/2016               | Common              | -                                  |
| 12/07/2016               | Common              | -                                  |