

**SUPPLEMENT NO. 8 DATED 3 MAY 2023 TO THE  
OFFERING CIRCULAR DATED 13 MAY 2022**

**Bank of America Corporation**  
(a Delaware (U.S.A.) Corporation)

**BofA Finance LLC**  
(a Delaware Limited Liability Company)

**Merrill Lynch B.V.**  
(a Dutch Private Limited Liability Company)

**Merrill Lynch International & Co. C.V.**  
(a Curaçao Limited Partnership)

**NOTE, WARRANT AND CERTIFICATE PROGRAMME**

Unconditionally and irrevocably guaranteed  
(in respect of Notes issued by BofA Finance LLC and Instruments (other than Secured Instruments)  
issued by Merrill Lynch B.V. and Merrill Lynch International & Co. C.V.)

by

**Bank of America Corporation**

This supplement (the "**Supplement**") constitutes a supplement to the offering circular of Bank of America Corporation ("**BAC**"), BofA Finance LLC ("**BofA Finance**"), Merrill Lynch B.V. ("**MLBV**") and Merrill Lynch International & Co. C.V. ("**MLICo.**") dated 13 May 2022 (the "**Original Offering Circular**") (as supplemented on 19 July 2022, 1 August 2022, 18 October 2022, 1 November 2022, 16 January 2023, 24 February 2023 and 19 April 2023, the "**Offering Circular**"), prepared in connection with the Note, Warrant and Certificate Programme (the "**Programme**") of BAC, BofA Finance, MLBV and MLICo. Terms defined in the Offering Circular have the same meanings when used in this Supplement.

This Supplement is supplemental to, and shall be read in conjunction with, the Offering Circular. To the extent that there is any inconsistency between (a) any statement in this Supplement or any statement incorporated by reference into the Offering Circular by this Supplement and (b) any other statement in or incorporated by reference into the Offering Circular, the statements in (a) above will prevail.

Each of BAC, BofA Finance, MLBV and MLICo. accepts responsibility for the information contained in this Supplement and to the best of the knowledge of BAC, BofA Finance, MLBV and MLICo., the information contained in this Supplement is in accordance with the facts and this Supplement makes no omission likely to affect its import.

Copies of this Supplement and the document incorporated by reference will be available for collection as set out in the section entitled "*General Information – Documents Available*" in the Offering Circular (at pages 910-911) and on the Luxembourg Stock Exchange's website at [www.luxse.com](http://www.luxse.com).

***Incorporation by Reference of the BAC 1 May 2023 Form 10-Q***

The BAC Form 10-Q dated 1 May 2023 in respect of the three months ended 31 March 2023 (the "**1 May 2023 Form 10-Q**") was filed with the United States Securities and Exchange Commission (the "**SEC**") on 1 May 2023. By virtue of this Supplement, the sections of the 1 May 2023 Form 10-Q referred to below are incorporated by reference into, and form part of, the Offering Circular. Any information included in the 1 May 2023 Form 10-Q that is not listed in the column "*Information Incorporated by Reference*" below shall not be deemed to be incorporated by reference into, and form part of, this Supplement and is given for information purposes only.

## **Information Incorporated by Reference**

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***Amendments to the section entitled "Taxation"***

The section entitled "TAXATION" shall be amended by replacing the subsection headed "*Dutch taxation – Taxes on income and capital gains – Resident holders of Instruments – Other individuals*" (on page 867 of the Original Offering Circular) with the following subsection:

*"Other individuals*

If a holder of Instruments is an individual whose situation has not been discussed before in this section "*Dutch taxation - Taxes on income and capital gains – Resident holders of Instruments*", the value of his Instruments forms part of the yield basis for purposes of tax on benefits from savings and investments. A deemed benefit, which is calculated on the basis of such holder's actual bank savings plus his actual other investments (including the value of the Instruments), minus his actual liabilities whilst taking into account a deemed benefit for each of these categories, is taxed at the rate of 32%. For the year 2023, the estimated deemed benefit rate for actual bank savings is 0.36%, the deemed benefit rate for actual other investments is 6.17% and the estimated deemed benefit rate for actual liabilities is 2.57%. The estimated deemed return percentages will be confirmed later. Actual benefits derived from or in connection with his Instruments are not subject to Dutch income tax."