

Part II **Organizational Action** *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to IRS Section 301(C)(1), the portion of a distribution which is a dividend (as defined under IRC Section 316) is includable in gross income. Pursuant to IRC Section 301(C)(2), the portion of the distribution which is not a dividend shall be applied against and reduce the adjusted basis of the stock.

18 Can any resulting loss be recognized? ▶ Not applicable to this transaction. No loss would be recognized on the return of capital distribution. The shareholder's cost basis should be adjusted to reflect the return on capital distribution which may affect realized gain or loss upon disposition of the shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Pursuant to IRC Section 6045, as amended by the Emergency Economic Stabilization Act of 2008, brokers are required to reflect these adjustments in the cost basis reporting for covered securities. If a broker is not required to provide cost basis to a particular shareholder, the cost basis of the shareholder's shares should be adjusted as of the dividend date to reflect the return of capital described above.

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 ▶ May 28, 2020

Print your name ▶ Peter Rodriguez Title ▶ Assistant Treasurer

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 ▶
	Firm's address ▶				Phone no.

Quadratic Interest Rate Volatility and Inflation Hedge ETF
 Supplemental Attachment to Form 8937

Part II, Question 14

Detail of the distributions paid during the fiscal year ending March 31, 2020 is described below:

Ex-Date	Record Date	Payable Date	Amount	% Taxable Distribution	Taxable Dividend Amount	% Return of Capital Distribution	Return of Capital Amount
07/29/2019	07/30/2019	07/31/2019	\$ 0.0774	100.00%	\$ 0.0774	0.00%	0.0000
08/28/2019	08/29/2019	08/30/2019	\$ 0.0775	100.00%	\$ 0.0775	0.00%	0.0000
09/26/2019	09/27/2019	09/30/2019	\$ 0.0766	100.00%	\$ 0.0766	0.00%	0.0000
10/29/2019	10/30/2019	10/31/2019	\$ 0.0760	100.00%	\$ 0.0760	0.00%	0.0000
11/26/2019	11/27/2019	11/29/2019	\$ 0.0757	100.00%	\$ 0.0757	0.00%	0.0000
12/27/2019	12/30/2019	12/31/2019	\$ 0.1282	100.00%	\$ 0.1282	0.00%	0.0000
1/29/2020	1/30/2020	1/31/2020	\$ 0.0757	15.42%	\$ 0.0117	84.58%	0.0640
2/26/2020	2/27/2020	2/28/2020	\$ 0.0761	15.42%	\$ 0.0117	84.58%	0.0644
3/27/2020	3/30/2020	3/31/2020	\$ 0.0785	15.42%	\$ 0.0121	84.58%	0.0664