



**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.

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**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.

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**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.

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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 ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_  
Print your name ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	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, 2024 is described below:

Ex-Date	Record Date	Payable Date	Amount	% Taxable Distribution	Taxable Dividend Amount	% Return of Capital Distribution	Return of Capital Amount
04/26/2023	04/27/2023	04/28/2023	\$0.0713	0.00%	\$0.0000	100.00%	\$0.0713
05/26/2023	05/30/2023	05/31/2023	\$0.0672	0.00%	\$0.0000	100.00%	\$0.0672
06/28/2023	06/29/2023	06/30/2023	\$0.0625	0.00%	\$0.0000	100.00%	\$0.0625
07/27/2023	07/28/2023	07/31/2023	\$0.0620	0.00%	\$0.0000	100.00%	\$0.0620
08/29/2023	08/30/2023	08/31/2023	\$0.0613	0.00%	\$0.0000	100.00%	\$0.0613
09/27/2023	09/28/2023	09/29/2023	\$0.0613	0.00%	\$0.0000	100.00%	\$0.0613
10/27/2023	10/30/2023	10/31/2023	\$0.0630	0.00%	\$0.0000	100.00%	\$0.0630
11/28/2023	11/29/2023	11/30/2023	\$0.0611	0.00%	\$0.0000	100.00%	\$0.0611
12/27/2023	12/28/2023	12/29/2023	\$0.0619	0.00%	\$0.0000	100.00%	\$0.0619
01/29/2024	01/30/2024	01/31/2024	\$0.0613	0.00%	\$0.0000	100.00%	\$0.0613
02/27/2024	02/28/2024	02/29/2024	\$0.0584	0.00%	\$0.0000	100.00%	\$0.0584
03/26/2024	03/27/2024	03/28/2024	\$0.0576	0.00%	\$0.0000	100.00%	\$0.0576