

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.

18 Can any resulting loss be recognized? ▶ NO LOSS WILL BE RECOGNIZED AS A RESULT OF ANY NON-TAXABLE RETURN OF CAPITAL.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
THE ATTACHED SCHEDULE SHOWS THE PER SHARE AMOUNTS AND DATES OF THE DISTRIBUTIONS IMPACTED BY THIS ORGANIZATIONAL ACTION. THE INFORMATION PROVIDED ABOVE WAS PROVIDED ON THE SHAREHOLDER'S 2022 1099-DIV.

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 OF THE FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER Date ▶ _____

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

STRATEGY SHARES NASDAQ 5HANDL INDEX ETF
 IRS FORM 8937
 87-3381546

CUSIP	TICKER	PAYABLE DATE	TOTAL	NON-DIVIDEND
			DISTRIBUTION PER SHARE	DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
86280R852	FIVR	1/18/2022	\$ 0.103084	\$ 0.048185
86280R852	FIVR	2/15/2022	\$ 0.100625	\$ 0.047036
86280R852	FIVR	3/15/2022	\$ 0.097292	\$ 0.045478
86280R852	FIVR	4/18/2022	\$ 0.096459	\$ 0.045089
86280R852	FIVR	5/16/2022	\$ 0.090834	\$ 0.042459
86280R852	FIVR	6/15/2022	\$ 0.091584	\$ 0.042810
86280R852	FIVR	7/18/2022	\$ 0.088417	\$ 0.041330
86280R852	FIVR	8/15/2022	\$ 0.092500	\$ 0.043238
86280R852	FIVR	9/16/2022	\$ 0.091167	\$ 0.042615
86280R852	FIVR	10/17/2022	\$ 0.082584	\$ 0.038603
86280R852	FIVR	11/15/2022	\$ 0.084584	\$ 0.039538
86280R852	FIVR	12/15/2022	\$ 0.087167	\$ 0.040745