

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 2021 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.** Title ▶ _____
Print your name ▶ _____

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.

STRATEGY SHARES NASDAQ 7 HANDL INDEX ETF
 IRS FORM 8937
 82-3002399

CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
86280R506	HNDL	1/19/2021	\$ 0.147875	\$ 0.009265
86280R506	HNDL	2/16/2021	\$ 0.149859	\$ 0.009390
86280R506	HNDL	3/15/2021	\$ 0.144025	\$ 0.009024
86280R506	HNDL	4/16/2021	\$ 0.145834	\$ 0.009138
86280R506	HNDL	5/17/2021	\$ 0.146417	\$ 0.009174
86280R506	HNDL	6/15/2021	\$ 0.148692	\$ 0.009317
86280R506	HNDL	7/16/2021	\$ 0.150617	\$ 0.009437
86280R506	HNDL	8/16/2021	\$ 0.149334	\$ 0.009357
86280R506	HNDL	9/16/2021	\$ 0.150150	\$ 0.009408
86280R506	HNDL	10/15/2021	\$ 0.146067	\$ 0.009152
86280R506	HNDL	11/16/2021	\$ 0.153930	\$ 0.009645
86280R506	HNDL	12/15/2021	\$ 0.149625	\$ 0.009375