



**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 2025 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 ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	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 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	1/15/2025	\$ 0.123200	\$ 0.064516
86280R506	HNDL	2/14/2025	\$ 0.127167	\$ 0.066594
86280R506	HNDL	3/14/2025	\$ 0.122325	\$ 0.064058
86280R506	HNDL	4/14/2025	\$ 0.118709	\$ 0.062164
86280R506	HNDL	5/14/2025	\$ 0.121334	\$ 0.063539
86280R506	HNDL	6/13/2025	\$ 0.124425	\$ 0.065158
86280R506	HNDL	7/15/2025	\$ 0.126642	\$ 0.066319
86280R506	HNDL	8/14/2025	\$ 0.127109	\$ 0.066563
86280R506	HNDL	9/15/2025	\$ 0.129384	\$ 0.067755
86280R506	HNDL	10/15/2025	\$ 0.130550	\$ 0.068365
86280R506	HNDL	11/14/2025	\$ 0.130842	\$ 0.068518
86280R506	HNDL	12/12/2025	\$ 0.129150	\$ 0.067632