

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 2018 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

Sign **A SIGNED COPY OF THE FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER**

Date ► _____

Print your name ► _____

Title ► _____

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	2/13/2018	\$ 0.140292	\$ 0.140292
86280R506	HNDL	3/13/2018	\$ 0.143616	\$ 0.143616
86280R506	HNDL	4/12/2018	\$ 0.140700	\$ 0.140700