(December 2017) Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

## Part I Reporting Issuer

6 Number and street (or P.O. box if mail is not delivered to street address) of contact
$\rightarrow$ See separate instructions.

1 Issuer's name

STRATEGY SHARES NASDAQ 7 HANDL INDEX ETF
3 Name of contact for additional information 4 Telephone No. of contact

## J AMES SZILAGYI

## 36 NORTH NEW YORK AVE FLOOR 2

8 Date of action

## SEE ATTACHED

10 CUSIP number SEE ATTACHED


9 Classification and description

NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.
14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action - STRATEGY SHARES NASDAQ 7 HANDL INDEX ETF ("THE FUND") IS A REGULATED INVESTMENT COMPANY. A PORTION OF THE DISTRIBUTIONS PAID BY THE FUND ARE CONSIDERED A NON-TAXABLE RETURN OF CAPITAL PER THE ATTACHED SCHEDULE.
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15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis - THE AMOUNT OF NON-TAXABLE RETURN OF CAPITAL, ON THE ATTACHED SCHEDULE, REPRESENTS AN ADJ USTMENT IN THE SHAREHOLDERS' TAX BASIS IN THEIR SHARES HELD.
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$\qquad$ $\longrightarrow$

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates THE TAX BASIS OF THE SHAREHOLDERS' SHARES IS DECREASED BY THE PER SHARE AMOUNT OF NON-TAXABLE RETURN OF CAPITAL, ON THE ATTACHED SCHEDULE, MULTIPLIED BY THE NUMBER OF SHARES THE SHAREHOLDER OWNS.
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## 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.
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18 Can any resulting loss be recognized? NO LOSS WLL BE RECOGNIZED AS A RESULT OF ANY NON-TAXABLE RETURN OF CAPITAL.
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$\qquad$ $\longrightarrow$
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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 2019 1099-DIV.
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[^0]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 | 1/16/2019 | \$ | 0.132475 | \$ | 0.027713 |
| 86280R506 | HNDL | 2/15/2019 | \$ | 0.134750 | \$ | 0.028189 |
| 86280R506 | HNDL | 3/15/2019 | \$ | 0.135800 | \$ | 0.028408 |
| 86280R506 | HNDL | 4/15/2019 | \$ | 0.137959 | \$ | 0.028860 |
| 86280R506 | HNDL | 5/15/2019 | \$ | 0.137317 | \$ | 0.028726 |
| 86280R506 | HNDL | 6/17/2019 | \$ | 0.138834 | \$ | 0.029043 |
| 86280R506 | HNDL | 7/16/2019 | \$ | 0.140992 | \$ | 0.029494 |
| 86280R506 | HNDL | 8/15/2019 | \$ | 0.140467 | \$ | 0.029385 |
| 86280R506 | HNDL | 9/17/2019 | \$ | 0.141284 | \$ | 0.029555 |
| 86280R506 | HNDL | 10/16/2019 | \$ | 0.140525 | \$ | 0.029397 |
| 86280R506 | HNDL | 11/15/2019 | \$ | 0.140234 | \$ | 0.029336 |
| 86280R506 | HNDL | 12/16/2019 | \$ | 0.140875 | \$ | 0.029470 |


[^0]:    Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

