Affecting Basis of Securities
Soo congrate instructions

	iai neveriu	e del vice				-
Pa	art I	Reporting I	ssuer			1
1	Issuer's	name		2 Issuer's employer identification number (EIN)		
QU	ADRATIC	INTEREST RAT		83-3722269		
3	Name of	contact for add	ditional information	5 Email address of contact		
		CAPITAL MANA			1-833-486-5383	
6	Number	and street (or F	O. box if mail is not	delivered to s	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
280		VE. 32nd FLC	)OR			Now York NV 10017
	Date of a			9 Class	ification and description	New York, NY 10017
-						
Per	the attac	hed		Commor		
10	CUSIP I	number	11 Serial number(s	5)	12 Ticker symbol	13 Account number(s)
	500	767736			IVOL	
Pa	art II		onal Action Attac	h additiona	-	See back of form for additional questions.
14	Descri					ate against which shareholders' ownership is measured for
	the act	ion ► See atta	ached statement.			
15	Descril	be the quantitat	tive effect of the orga	nizational act	ion on the basis of the sec	urity in the hands of a U.S. taxpayer as an adjustment per
	share o	or as a percenta	age of old basis  Th	ne amount sh	nown as a return of capita	I distribution in the attached statement represents
<u>a re</u>			older's tax basis on s			
16			on of the change in b line 15 above.	asis and the	data that supports the calc	ulation, such as the market values of securities and the

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to IRS

 Section 301(C)(1), the portion of a distribution which is a dividend (as defined under IRC Section 316) is includable in gross income.

 Pursuant to IRC Section 301(C)(2), the portion of the distribution which is not a dividend shall be applied against and reduce the adjusted basis of the stock.

18 Can any resulting loss be recognized? ► <u>Not applicable to this transaction. No loss would be recognized on the return of capital</u> distribution. The shareholder's cost basis should be adjusted to reflect the return on capital distribution which may affect realized gain or loss upon disposition of the shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Pursuant to IRC Section 6045, as amended by the Emergency Economic Stabilization Act of 2008, brokers are required to reflect these adjustments in the cost basis reporting for covered securities. If a broker is not required to provide cost basis to a particular shareholder, the cost basis of the shareholder's shares should be adjusted as of the dividend date to reflect the return of capital described above.

		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	Signa	ture ►		Date ► May	May 28, 2020					
	Print	your name ► Peter Rodriguez		Title► Assista	ant Treasurer					
Paid Prepa		Print/Type preparer's name	Preparer's signature	Date	Check if self-employed					
Use C		Firm's name	·		Firm's EIN ►					
00000		Firm's address ►		Phone no.						
Send Fo	rm 89	37 (including accompanying state	ments) to: Department of the Treasury.	Internal Revenue Service.	Daden, UT 84201-0054					

## **Quadratic Interest Rate Volatility and Inflation Hedge ETF**

Supplemental Attachment to Form 8937

Part II, Question 14

Detail of the distributions paid during the fiscal year ending March 31, 2020 is described below:

Ex-Date	Record Date	Payable Date	Amount		% Taxable Distribution	Taxable Dividend Amount		% Return of Capital Distribution	Return of Capital Amount
07/29/2019	07/30/2019	07/31/2019	\$	0.0774	100.00%	\$	0.0774	0.00%	0.0000
08/28/2019	08/29/2019	08/30/2019	\$	0.0775	100.00%	\$	0.0775	0.00%	0.0000
09/26/2019	09/27/2019	09/30/2019	\$	0.0766	100.00%	\$	0.0766	0.00%	0.0000
10/29/2019	10/30/2019	10/31/2019	\$	0.0760	100.00%	\$	0.0760	0.00%	0.0000
11/26/2019	11/27/2019	11/29/2019	\$	0.0757	100.00%	\$	0.0757	0.00%	0.0000
12/27/2019	12/30/2019	12/31/2019	\$	0.1282	100.00%	\$	0.1282	0.00%	0.0000
1/29/2020	1/30/2020	1/31/2020	\$	0.0757	15.42%	\$	0.0117	84.58%	0.0640
2/26/2020	2/27/2020	2/28/2020	\$	0.0761	15.42%	\$	0.0117	84.58%	0.0644
3/27/2020	3/30/2020	3/31/2020	\$	0.0785	15.42%	\$	0.0121	84.58%	0.0664