► See separate instructions.

Part Reporting Issuer

1 Issuer's name	Issuer's name		
ROUNDHILL INNOVATION 100 0DTE COVERE	93-4509556		
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
TRAVIS BABICH	414-248-6211	TRAVIS.BABICH@USBANK.COM	
6 Number and street (or P.O. box if mail is not	delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact	
811 E WISCONSIN AVE		MILWAUKEE,WI 53202	
8 Date of action	9 Classification and description		
12/31/24	NONTAXABLE RETURN OF CAPITAL	DISTRIBUTION	
10 CUSIP number 11 Serial number(s) 12 Ticker symbol	13 Account number(s)	
77926X304	QDTE		
Part II Organizational Action Attac	ch additional statements if needed. See	e back of form for additional questions.	
14 Describe the organizational action and, if a	applicable, the date of the action or the date	against which shareholders' ownership is measured for	
the action ► DURING FISCAL YEAR EN	DING 12/31/24, ROUNDHILL INNOVATION	I 100 0DTE COVERED CALL ETF DECLARED	
DIVIDENDS.			
15 Describe the quantitative effect of the orga	anizational action on the basis of the security	y in the hands of a U.S. taxpayer as an adjustment per	
		CEPT THE 12/12/24, 12/19/24, & 12/26/24 EX DATES)	
		E IRS SECTION 301(C)(2). ACCORDINGLY, THE	
		TION OF DISTRIBUTION DETERMINED TO BE RETURN	
OF CAPITAL.			

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 BASIS OF SHAREHOLDERS OF RECORD FOR EACH DIVIDEND NOTED ABOVE IS LOWERED BY THE PER SHARE AMOUNT DISCLOSED IN THE ATTACHMENT. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC SECTION 301 AND SECTION 316.

Form	8937	(12-	201	7
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Par	tll	Organizational Action (continued)				
17	List	the applicable Internal Revenue Code section	n(s) and subsection(s) upon which the tax tr	eatment	is based >	IRC 301, 316	
18	Can	any resulting loss be recognized? NO LC	SS CAN BE RECOGNIZED BY THE SHAF	REHOL	DERS OF E	ACH DIVIDEND NOTED	
		OR THE NON-TAXABLE RETURN OF CAP					
19	Prov	vide any other information necessary to imple	ment the adjustment, such as the reportabl	e tax ye	ar ► <u>THE I</u>	NFORMATION PROVIDED	
ABO	VE W	VILL BE PROVIDED ON THE SHAREHOLDE	R'S 2024 1099-DIV STATEMENT, BOX 3.				
		Under penalties of perjury, I declare that I have exa					
0		pelief, it is true, correct, and complete. Declaration c	t preparer (other than officer) is based on all inforr	nation of	which prepa	arer has any knowledge.	
Sigr Here							
nen	S	Signature		Date 🕨	2/20/25		
		Print your name ► Sean Poyntz		Title 🕨	Secret	arv	
Dei		Print/Type preparer's name	Preparer's signature	Date	200100	PTIN	
Paic Pre						Check if self-employed	
Use				·		Firm's EIN ►	
		Firm's address ►				Phone no.	
Send	Forn	m 8937 (including accompanying statements)	to: Department of the Treasury, Internal Re	venue S	ervice, Ogo	den, UT 84201-0054	