(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name ROUNDHILL SMALL CAP ODTE COVERED CALL STRATEGY ETF 99-4039058 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact TRAVIS BABICH 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) RDTE Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► DURING FISCAL YEAR ENDING 12/31/24, ROUNDHILL SMALL CAP 0DTE COVERED CALL STRATEGY ETF DECLARED DIVIDENDS. 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 ► FOR EVERY 2024 DISTRIBUTON MADE(EXCEPT THE 12/26/24 EX DATE DIVIDEND) 100% OF SUCH DIVIDEND WAS A RETURN OF CAPITAL. FOR THE 12/26/24 EX-DATE DATE DIVIDEND 84.16% OF SUCH DIVIDEND WAS RETURN OF CAPITAL IN ACCORDANCE WITH THE IRS SECTION 301(C)(2). ACCORDINGLY, THE SHAREHOLDER WOULD REDUCE THE HOLDER'S BASIS IN THE STOCK BY THE PORTION OF DISTRIBUTION DETERMINED TO BE RETURN OF CAPITAL 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.

Pa	rt II		Organizational Action (continued)				, , ,
17	List	the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tre	eatment is ba	ased ▶	IRC 301, 316
18 Can any resulting loss be recognized? ► NO LOSS CAN BE RECOGNIZED BY THE SHAREHOLDERS OF EACH DIVIDEND NOTED							CH DIVIDEND NOTED
ABOVE FOR THE NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION RECEIVED.							
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE INFORMATION PROVIDED ABOVE WILL BE PROVIDED ON THE SHAREHOLDER'S 2024 1099-DIV STATEMENT, BOX 3.							
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		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.					
Sig:		Signature ▶					
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