## (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 ETHER COVERED CALL STRATEGY ETF 99-3455255 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) YETH 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 ETHER 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 4.79% OF SUCH DIVIDEND WAS A 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	Ì	Organizational Action (continued)				
17	List	the	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax t	reatment	t is based ▶	IRC 301, 316
18			resulting loss be recognized? ► <u>NO LOS</u> THE NON-TAXABLE RETURN OF CAPIT		REHOLI	DERS OF EA	CH DIVIDEND NOTED
ADC	VEF	UK	THE NON-TAXABLE RETURN OF CAPIT	TAL DISTRIBUTION RECEIVED.			
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19	Pro	vide	any other information necessary to impler	ment the adjustment, such as the reportab	ole tax ye	ear ► THE INF	ORMATION PROVIDED
ABOVE WILL BE PROVIDED ON THE SHAREHOLDER'S 2024 1099-DIV STATEMENT, BOX 3.							
		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.					
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		Print	your name Sean Poyntz	Preparer's signature	Title ► Date	Secretar	y haada Digi PTIN
Pai			Print/Type preparer's name	. Toparor o dignature	Date		heck if PTIN elf-employed
	par		Firm's name	1			rm's EIN ▶
US	e Or	niy	Firm's name				hone no.
Send	d Forr	m 89	n 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054				