

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.

Horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ► NO LOSS WILL BE RECOGNIZED AS A RESULT OF ANY NON-TAXABLE RETURN OF CAPITAL.

Horizontal lines for providing a response to question 18.

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 2022 1099-DIV.

Horizontal lines for providing other information necessary to implement the adjustment.

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 Signature ► A SIGNED COPY OF THE FORM IS MAINTAINED AT THE OFFCES OF THE TAXPAYER

Paid Preparer Use Only	Print your name ►	Preparer's signature	Title ►	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ►	
	Firm's name ►			Phone no.	
	Firm's address ►				

STRATEGY SHARES NASDAQ 7 HANDL INDEX ETF
 IRS FORM 9937
 82-3002399

CUSIP	TICKER	PAYABLE DATE	TOTAL	NON-DIVIDEND
			DISTRIBUTION PER SHARE	DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
86280R506	HNDL	1/18/2022	\$ 0.149334	\$ 0.149334
86280R506	HNDL	2/15/2022	\$ 0.144492	\$ 0.144492
86280R506	HNDL	3/15/2022	\$ 0.138250	\$ 0.138250
86280R506	HNDL	4/18/2022	\$ 0.136559	\$ 0.136559
86280R506	HNDL	5/16/2022	\$ 0.126117	\$ 0.126117
86280R506	HNDL	6/15/2022	\$ 0.127342	\$ 0.127342
86280R506	HNDL	7/18/2022	\$ 0.121450	\$ 0.121450
86280R506	HNDL	8/15/2022	\$ 0.128625	\$ 0.128625
86280R506	HNDL	9/16/2022	\$ 0.126000	\$ 0.126000
86280R506	HNDL	10/17/2022	\$ 0.110484	\$ 0.110484
86280R506	HNDL	11/15/2022	\$ 0.113809	\$ 0.113809
86280R506	HNDL	12/15/2022	\$ 0.118067	\$ 0.118067