



**Part II** **Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC 301, 316

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**18** Can any resulting loss be recognized? ▶ NO LOSS CAN BE RECOGNIZED BY THE SHAREHOLDERS OF EACH DIVIDEND NOTED ABOVE FOR THE NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION RECEIVED.

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**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 2016 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.

**Sign Here**  
Signature ▶ A signed copy is maintained by the issuer Date ▶ \_\_\_\_\_

Print your name ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

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

Master Income ETF  
47-2568550  
FYE 11/30/2016

HIPS

Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
1/21/2016	1/19/2016	1/22/2016	0.10750000	0.03584254	33.3419%
2/18/2016	2/16/2016	2/19/2016	0.10750000	0.03584254	33.3419%
3/17/2016	3/15/2016	3/18/2016	0.10750000	0.03584254	33.3419%
4/21/2016	4/19/2016	4/22/2016	0.10750000	0.03584254	33.3419%
5/19/2016	5/17/2016	5/20/2016	0.10750000	0.03584254	33.3419%
6/16/2016	6/14/2016	6/17/2016	0.10750000	0.03584254	33.3419%
7/21/2016	7/19/2016	7/22/2016	0.10750000	0.03584254	33.3419%
8/18/2016	8/16/2016	8/19/2016	0.10750000	0.03584254	33.3419%
9/15/2016	9/13/2016	9/16/2016	0.10750000	0.03584254	33.3419%
10/20/2016	10/18/2016	10/21/2016	0.10750000	0.03584254	33.3419%
11/17/2016	11/15/2016	11/18/2016	0.10750000	0.03584254	33.3419%
			<b>1.18250000</b>	<b>0.39426797</b>	