



**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(c)(2), 316(b)(4), and 852(c)(3).

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**18** Can any resulting loss be recognized? ▶ No loss can be recognized by the shareholders of record 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 reflected on the shareholder's 2022 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 ▶ Signature is maintained on file at the issuer Date ▶ \_\_\_\_\_

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

SP Funds S&P 500 Sharia Industry Exclusions ETF  
 Organizational Action: Return of Capital  
 Date of Action: 11/30/2022

**Statement 1**

Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

		Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15
<u>Issuer's Name and EIN</u>	<u>Class</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>	<u>Record Date</u>	<u>Ex-Dividend Date</u>	<u>Payable Date</u>	<u>Nondividend Distributions</u>
SP Funds S&P 500 Sharia Industry Exclusions ETF		886364801	SPUS	1/27/2022	1/26/2022	1/28/2022	0.007451232
SP Funds S&P 500 Sharia Industry Exclusions ETF		886364801	SPUS	2/24/2022	2/23/2022	2/28/2022	0.007451232
SP Funds S&P 500 Sharia Industry Exclusions ETF		886364801	SPUS	3/29/2022	3/28/2022	3/31/2022	0.007451232
SP Funds S&P 500 Sharia Industry Exclusions ETF		886364801	SPUS	4/27/2022	4/26/2022	4/29/2022	0.007451232
SP Funds S&P 500 Sharia Industry Exclusions ETF		886364801	SPUS	5/27/2022	5/26/2022	5/31/2022	0.007451232
SP Funds S&P 500 Sharia Industry Exclusions ETF		886364801	SPUS	6/28/2022	6/27/2022	6/30/2022	0.007451232
SP Funds S&P 500 Sharia Industry Exclusions ETF		886364801	SPUS	7/27/2022	7/26/2022	7/29/2022	0.007451232
SP Funds S&P 500 Sharia Industry Exclusions ETF		886364801	SPUS	8/29/2022	8/26/2022	8/31/2022	0.007451232
SP Funds S&P 500 Sharia Industry Exclusions ETF		886364801	SPUS	9/28/2022	9/27/2022	9/30/2022	0.007451232
SP Funds S&P 500 Sharia Industry Exclusions ETF		886364801	SPUS	10/27/2022	10/26/2022	10/31/2022	0.007451232
SP Funds S&P 500 Sharia Industry Exclusions ETF		886364801	SPUS	11/28/2022	11/25/2022	11/30/2022	0.007451232
SP Funds S&P 500 Sharia Industry Exclusions ETF		886364801	SPUS	12/28/2022	12/27/2022	12/30/2022	-
							0.08196356