(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 **DIVIDEND PERFORMERS ETF** 35-2644407 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact **AUDREY BRUCH** 317-705-5133 audrey.bruch@innovativeportfolios.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 8801 RIVER CROSSING BLVD., SUITE 100 INDIANAPOLIS, IN 46240 9 Classification and description 8 Date of action 9/30/2023 NONTAXABLE RETURN OF CAPITAL DISTRIBUTION 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) IPDP 53656F193 N/A 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 9/30/23, DIVIDEND PERFORMERS ETF DECLARED DIVIDENDS. PLEASE REFERENCE THE ATTACHED SHEET FOR DETAILS RELATING TO THE DATE OF ACTION 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 THE SEP 2023 DIV, 100% OF THE 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**

Part	Ш	Organizational Action (continued)			, ,
17	List the	e applicable Internal Revenue Code section((s) and subsection(s) upon which the tax tre	eatment is based ▶	IRC 301, 316
18	Can ar	ny resulting loss be recognized? ► NO LOS	SS CAN BE RECOGNIZED BY THE SHAF	REHOLDERS OF EA	ACH DIVIDEND NOTED
ABOV	E FOF	THE NON-TAXABLE RETURN OF CAPIT	AL DISTRIBUTION RECEIVED.		
		e any other information necessary to implen		e tax year ▶ <u>THE IN</u>	IFORMATION PROVIDED
	1				
		er penalties of perjury, I declare that I have examer, it is true, correct, and complete. Declaration of			
Sign		•	, , ,		, ,
Here	Sign	nature Audrey Bruch		Date ►	
		Audrey Bruch		Chief Ce	ompliance Officer
		t your name ► Print/Type preparer's name	Preparer's signature	Title ► Cille CC	PTIN
Paid					Check if self-employed
Prep			1		Firm's EIN ▶
Use	Only	Firm's address			Phone no.
Send	Form 8	937 (including accompanying statements) to	o: Department of the Treasury, Internal Rev		

DIVIDEND PERFORMERS ETF 35-2644407 FYE 9/30/2023

IPDP

Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
9/27/2023	9/26/2023	9/28/2023	0.15000000	0.15000000	100.0000%
			0.15000000	0.15000000	•