

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).

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.**

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 2025 and 2026 1099-DIV Statement, Box 3.**

Sign Here 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.

Signature ▶ A Signed copy is maintained on file at issuer Date ▶ _____

Print your name ▶ _____ Title ▶ _____

Paid Preparer Use Only	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.

VistaShares Target 15 USA Quality Income ETF
 Organizational Action: Return of Capital
 Date of Action: 2/28/26

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	Part II, Line 15	Part II, Line 15
<u>Issuer's Name</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>	<u>Record Date</u>	<u>Ex-Dividend. Date</u>	<u>Payable Date</u>	<u>Total Distributions</u>	<u>Nondividend Distributions</u>	<u>Return of Capital %</u>
VistaShares Target 15 USA Quality Income ETF	45259A464	QUSA	5/27/2025	5/27/2025	5/28/2025	0.25500000	0.14116800	55.36%
VistaShares Target 15 USA Quality Income ETF	45259A464	QUSA	6/23/2025	6/23/2025	6/24/2025	0.25050000	0.13867700	55.36%
VistaShares Target 15 USA Quality Income ETF	45259A464	QUSA	7/28/2025	7/28/2025	7/29/2025	0.25450000	0.14089100	55.36%
VistaShares Target 15 USA Quality Income ETF	45259A464	QUSA	8/25/2025	8/25/2025	8/26/2025	0.25188000	0.13944100	55.36%
VistaShares Target 15 USA Quality Income ETF	45259A464	QUSA	9/29/2025	9/29/2025	9/30/2025	0.24575000	0.13604700	55.36%
VistaShares Target 15 USA Quality Income ETF	45259A464	QUSA	10/27/2025	10/27/2025	10/28/2025	0.24325000	0.13466300	55.36%
VistaShares Target 15 USA Quality Income ETF	45259A464	QUSA	11/24/2025	11/24/2025	11/25/2025	0.22525000	0.12469800	55.36%
VistaShares Target 15 USA Quality Income ETF	45259A464	QUSA	12/29/2025	12/29/2025	12/30/2025	0.23075000	0.12774300	55.36%
VistaShares Target 15 USA Quality Income ETF	45259A464	QUSA	1/26/2026	1/26/2026	1/27/2026	0.22750000	0.22750000	100.00%
VistaShares Target 15 USA Quality Income ETF	45259A464	QUSA	2/23/2026	2/23/2026	2/24/2026	0.22763000	0.22763000	100.00%