



BNY MELLON

240 Greenwich St, 22W
New York, NY 10286

The Bank of New York Mellon, in its capacity as Trustee, has prepared the information posted by the Sponsor herein in accordance with its duties, obligations and standard of care as set forth in the Trust Agreement.

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name			2 Issuer's employer identification number (EIN)	
SEE APPENDIX A			SEE APPENDIX A	
3 Name of contact for additional information	4 Telephone No. of contact		5 Email address of contact	
BNY MELLON, TRUSTEE	866-568-8985		BNYM.UIT.ETF.Tax@bnymellon.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	
P.O. BOX 534406			PITTSBURGH, PA 15253-4406	
8 Date of action		9 Classification and description		
SEE APPENDIX A		RETURN OF CAPITAL		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)	
SEE APPENDIX A	N/A	SEE APPENDIX A	N/A	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 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 THE YEAR ENDED DECEMBER 31, 2023, THE ISSUER DISTRIBUTED AMOUNTS TO ITS UNITHOLDERS, A PORTION OR ALL OF WHICH CONSTITUTED A RETURN OF CAPITAL. SEE APPENDIX A FOR A COMPLETE LIST OF DISTRIBUTIONS AND RETURN OF CAPITAL AMOUNTS.

15 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 ▶ APPENDIX A PROVIDES THE TOTAL DISTRIBUTIONS PER UNIT, AS WELL AS THE RETURN OF CAPITAL PER UNIT, ON A DISTRIBUTION BY DISTRIBUTION BASIS. THE RETURN OF CAPITAL REPORTED SHOULD REDUCE THE TAXPAYER'S ADJUSTED BASIS OF EACH UNIT HELD ON THE DATE OF THE DISTRIBUTION.

16 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 ▶ AN ANALYSIS OF THE ISSUER'S CURRENT AND ACCUMULATED EARNINGS AND PROFITS WAS PERFORMED IN ORDER TO DETERMINE THE PORTION OF THE DISTRIBUTION THAT CONSTITUTED A DIVIDEND AND THE PORTION THAT CONSTITUTED A RETURN OF CAPITAL.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

I.R.C. SECTION 301(c)(2)

18 Can any resulting loss be recognized? ▶ THE RETURN OF CAPITAL REPORTED SHOULD REDUCE THE ADJUSTED BASIS OF EACH UNIT HELD ON THE DATE OF THE DISTRIBUTION. UPON THE DISPOSITION OF ALL OR A PORTION OF THE UNITS, THE TAXPAYER SHOULD RECOGNIZE GREATER GAIN/LESS LOSS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

THE REPORTABLE TAX YEAR OF THE DISTRIBUTIONS IS 2023.

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 ▶

Date ▶

2/28/24

Print your name ▶

Title ▶

VP

Paid Preparer Use Only

Print/Type preparer's name Baruch J. Cohen	Preparer's signature <i>Baruch J. Cohen</i>	Date 2/15/2024	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01269048
Firm's name ▶ Deloitte Tax, LLP	Firm's address ▶ 30 ROCKEFELLER PLAZA NEW YORK, NY 10112-0015		Firm's EIN ▶ 86-1065772	Phone no. 212-492-3600

Issuer's Name	Issuer's EIN	Cusip 1	Cusip 2	Cusip 3	Cusip 4	Cusip 5	Ticker Symbol	Date of Corporate Action	Pay Rate per Unit	Per Unit Reduction of Taxpayer's Basis
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES15	92-1222262	40177N425	40177N433				GIGS 015	1/15/2023	3.70000	0.98235
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES15	92-1222262	40177N433	40177N425				GIGS 015	2/15/2023	3.35000	0.8943
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES15	92-1222262	40177N425	40177N433				GIGS 015	3/15/2023	3.38000	0.89739
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES15	92-1222262	40177N425	40177N433				GIGS 015	4/15/2023	3.48000	0.92394
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES15	92-1222262	40177N425	40177N433				GIGS 015	5/15/2023	3.48000	0.92394
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES15	92-1222262	40177N425	40177N433				GIGS 015	6/15/2023	3.48000	0.92394
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES15	92-1222262	40177N425	40177N433				GIGS 015	7/15/2023	3.48000	0.92394
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES15	92-1222262	40177N425	40177N433				GIGS 015	8/15/2023	3.48000	0.92394
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES15	92-1222262	40177N425	40177N433				GIGS 015	9/15/2023	3.49000	0.92660
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES15	92-1222262	40177N425	40177N433				GIGS 015	10/15/2023	3.49000	0.92660
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES15	92-1222262	40177N425	40177N433				GIGS 015	11/15/2023	3.48000	0.92394
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES15	92-1222262	40177N433	40177N425				GIGS 015	12/15/2023	3.48000	0.92394

Any tax advice included in this written communication was not intended or written to be used, and it cannot be used by the taxpayer, for the purpose of avoiding any penalties that may be imposed by any governmental taxing authority or agency.



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▶ See separate instructions.

Part I Reporting Issuer

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BNY MELLON, TRUSTEE	866-568-8985	BNYM.UIT.ETF.Tax@bnymellon.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	
P.O. BOX 534406		PITTSBURGH, PA 15253-4406	
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Part II Organizational Action (continued)

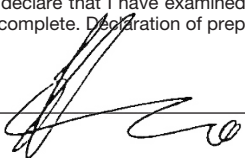
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ I.R.C. SECTION 301(c)(2)

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE REPORTABLE TAX YEAR OF THE DISTRIBUTIONS IS 2023.

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 ▶  Date ▶ 3/20/24

Print your name ▶ _____ Title ▶ VP

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	<u>Baruch J. Cohen</u>	<u>Baruch J. Cohen</u>	<u>3/13/2024</u>		<u>P01269048</u>
	Firm's name ▶ <u>Deloitte Tax, LLP</u>	Firm's address ▶ <u>30 ROCKEFELLER PLAZA NEW YORK, NY 10112-0015</u>		Firm's EIN ▶ <u>86-1065772</u>	Phone no. <u>212-492-3600</u>

Issuer's Name	Issuer's EIN	Cusip 1	Cusip 2	Cusip 3	Cusip 4	Cusip 5	Ticker Symbol	Date of Corporate Action	Pay Rate per Unit	Per Unit Reduction of Taxpayer's Basis
ML Top Picks for 2023	35-2784704	40177971	40177975				MPHX 011	5/15/2023	0.005500	0.006500
ML Top Picks for 2023	35-2784704	40177971	40177975				MPHX 011	6/15/2023	0.006500	0.006500
ML Top Picks for 2023	35-2784704	40177971	40177971				MPHX 011	7/15/2023	0.006700	0.006700
ML Top Picks for 2023	35-2784704	40177971	40177975				MPHX 011	8/15/2023	0.006700	0.006700
Covered Call & Income Portfolio of CEFs, Series 52	35-2784754	40177020	40177020	40177020	40177020		COV 052	4/15/2023	0.021100	0.02082
Covered Call & Income Portfolio of CEFs, Series 52	35-2784754	40177020	40177020	40177020	40177020		COV 052	5/15/2023	0.066600	0.02087
Covered Call & Income Portfolio of CEFs, Series 52	35-2784754	40177020	40177020	40177020	40177020		COV 052	6/15/2023	0.066600	0.02087
Covered Call & Income Portfolio of CEFs, Series 52	35-2784754	40177020	40177020	40177020	40177020		COV 052	7/15/2023	0.066600	0.02087
Covered Call & Income Portfolio of CEFs, Series 52	35-2784754	40177020	40177020	40177020	40177020		COV 052	8/15/2023	0.066600	0.02087
Covered Call & Income Portfolio of CEFs, Series 52	35-2784754	40177020	40177020	40177020	40177020		COV 052	9/15/2023	0.066700	0.02090
Covered Call & Income Portfolio of CEFs, Series 52	35-2784754	40177020	40177020	40177020	40177020		COV 052	10/15/2023	0.066700	0.02088
Covered Call & Income Portfolio of CEFs, Series 52	35-2784754	40177020	40177020	40177020	40177020		COV 052	11/15/2023	0.066700	0.02088
Covered Call & Income Portfolio of CEFs, Series 52	35-2784754	40177020	40177020	40177020	40177020		COV 052	12/15/2023	0.065500	0.02052
Covered Call & Income Portfolio of CEFs, Series 52	35-2784754	40177020	40177020	40177020	40177020		COV 052	12/29/2023	0.011900	0.00373
Fidelity & Crumrine Preferred Portfolio, Series 58	35-2794995	40177848	40177848	40177844	40177848		PREF 058	5/15/2023	0.055400	0.00640
Fidelity & Crumrine Preferred Portfolio, Series 58	35-2794995	40177848	40177844	40177848	40177848		PREF 058	6/15/2023	0.051200	0.00591
Fidelity & Crumrine Preferred Portfolio, Series 58	35-2794995	40177848	40177844	40177848	40177848		PREF 058	7/15/2023	0.051200	0.00593
Fidelity & Crumrine Preferred Portfolio, Series 58	35-2794995	40177848	40177844	40177848	40177848		PREF 058	8/15/2023	0.050900	0.00588
Fidelity & Crumrine Preferred Portfolio, Series 58	35-2794995	40177848	40177844	40177844	40177848		PREF 058	9/15/2023	0.050900	0.00588
Fidelity & Crumrine Preferred Portfolio, Series 58	35-2794995	40177848	40177844	40177848	40177848		PREF 058	10/15/2023	0.050900	0.00588
Fidelity & Crumrine Preferred Portfolio, Series 58	35-2794995	40177848	40177848	40177844	40177848		PREF 058	11/15/2023	0.051200	0.00591
Fidelity & Crumrine Preferred Portfolio, Series 58	35-2794995	40177848	40177848	40177844	40177848		PREF 058	12/15/2023	0.050700	0.00586
Total Income Portfolio, Series 30	35-2807349	40177014	40177014	40177012	40177016		TIP 030	9/15/2023	0.029900	0.00247
Total Income Portfolio, Series 30	35-2807349	40177014	40177014	40177012	40177012		TIP 030	10/15/2023	0.049400	0.00408
Total Income Portfolio, Series 30	35-2807349	40177014	40177012	40177014	40177012		TIP 030	11/15/2023	0.051000	0.00421
Total Income Portfolio, Series 30	35-2807349	40177014	40177014	40177012	40177012		TIP 030	12/15/2023	0.050600	0.00418
Total Income Portfolio, Series 30	35-2807349	40177014	40177012	40177014	40177016		TIP 030	12/29/2023	0.052800	0.00436
Covered Call & Income Portfolio of CEFs, Series 53	35-2822619	40177074	40177074	40177079	40177075		COV 053	10/15/2023	0.022700	0.00668
Covered Call & Income Portfolio of CEFs, Series 53	35-2822619	40177074	40177075	40177074	40177074		COV 053	11/15/2023	0.069400	0.02042
Covered Call & Income Portfolio of CEFs, Series 53	35-2822619	40177074	40177079	40177075	40177074		COV 053	12/15/2023	0.069400	0.02042
Covered Call & Income Portfolio of CEFs, Series 53	35-2822619	40177074	40177079	40177075	40177079		COV 053	12/29/2023	0.034700	0.01021
Fidelity & Crumrine Preferred Portfolio, Series 59	35-2822620	40177075	40177075	40177078	40177079		PREF 059	11/15/2023	0.061900	0.02051
Fidelity & Crumrine Preferred Portfolio, Series 59	35-2822620	40177075	40177078	40177078	40177075		PREF 059	12/15/2023	0.054500	0.01621
Fidelity & Crumrine Preferred Portfolio, Series 59	35-2822620	40177075	40177078	40177075	40177079		PREF 059	12/29/2023	0.059000	0.00777

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