

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

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.

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 1099-DIV STATEMENT, BOX 3.

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 ▶ _____ 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.			

NEOS Russell 2000 High Income ETF
FYE 05/31/2025

IWMI

Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
6/26/2024	6/26/2024	6/27/2024	0.54500000	0.41157204	75.517806%
7/24/2024	7/24/2024	7/25/2024	0.60160000	0.45431512	75.517806%
8/21/2024	8/21/2024	8/22/2024	0.65790000	0.49683164	75.517805%
9/25/2024	9/25/2024	9/26/2024	0.62330000	0.47070248	75.517805%
10/23/2024	10/23/2024	10/24/2024	0.62390000	0.47115559	75.517806%
11/20/2024	11/20/2024	11/21/2024	0.63440000	0.47908496	75.517806%
12/24/2024	12/24/2024	12/26/2024	0.61080000	0.46126000	75.517354%
1/22/2025	1/22/2025	1/24/2025	0.60860000	0.42317868	69.533138%
2/26/2025	2/26/2025	2/28/2025	0.58330000	0.40558679	69.533138%
3/26/2025	3/26/2025	3/28/2025	0.56850000	0.39529589	69.533138%
4/23/2025	4/23/2025	4/25/2025	0.49800000	0.34627503	69.533138%
5/21/2025	5/21/2025	5/23/2025	0.55340000	0.38479638	69.533138%