

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 ▶ 2/27/2026

Print your name ▶ Josh Hunter Title ▶ Treasurer

| | | | | | |
|-------------------------------|----------------------------|----------------------|------|---|------|
| 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 12/31/2025

IWMI

| Record Date | Ex Date | Payable Date | Total Dividend | Return of Capital | Return of Capital % |
|-------------|------------|--------------|----------------|-------------------|---------------------|
| 6/25/2025 | 6/25/2025 | 6/27/2025 | 0.55730000 | 0.45692416 | 81.988904% |
| 7/23/2025 | 7/23/2025 | 7/25/2025 | 0.56160000 | 0.46044968 | 81.988903% |
| 8/20/2025 | 8/20/2025 | 8/22/2025 | 0.56170000 | 0.46053167 | 81.988903% |
| 9/24/2025 | 9/24/2025 | 9/26/2025 | 0.58680000 | 0.48111089 | 81.988904% |
| 10/22/2025 | 10/22/2025 | 10/24/2025 | 0.59010000 | 0.48381652 | 81.988904% |
| 11/26/2025 | 11/26/2025 | 11/28/2025 | 0.57320000 | 0.46996040 | 81.988904% |
| 12/24/2025 | 12/24/2025 | 12/26/2025 | 0.59909717 | 0.49119717 | 81.989566% |