► See separate instructions.

Pa	art I 🛛 I	Reporting I	ssuer						
1	Issuer's na	ssuer's name				2 Issuer's employer identification number (EIN)			
INF	RACAPM	I P FTF				47-1214084			
	NFRACAP MLP ETF   3 Name of contact for additional information   4 Telephone No. of contact					5 Email address of contact			
	INTON W.				212.593.4383				
6	Number a	nd street (or F	P.O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, state, and ZIP co	de of contact		
154									
	Date of ac	WAY, 16TH F	LOOR	9 Class	sification and description	NEW YORK, NY 10036			
Ŭ	Dute of ue			0 0100					
OC.	TOBER 31	. 2019		соммо	N STOCK				
	CUSIP nu		11 Serial number(		12 Ticker symbol	13 Account number(s)			
	26923				AMZA				
Pa		-				See back of form for additional questions.			
14		-			e date of the action or the	date against which shareholders' ownership is mea	sured for		
	the actic	on► <u>SEE AT</u>	TACHED STATEME	ENT.					
15						urity in the hands of a U.S. taxpayer as an adjustm			
	share or	as a percenta	age of old basis $\blacktriangleright$ T	HE AMOUNT	SHOWN AS A RETURN	OF CAPITAL IN THE ATTACHED STATEMEMENT	-		
REF	PRESENTS	S A REDUCTI	ON OF THE SHARE	HOLDERS T	AX BASIS ON SHARES I	ELD.			
16	Deparib	a tha aalaulati	on of the change in k	agia and the	data that augments the cal	vulation, such as the market values of accurities and	d tha		
16			-	basis and the	data that supports the car	ulation, such as the market values of securities and	1 the		
	valuation		E LINE 15 ABOVE.						
_									

## Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► <u>PURSUANT TO IRC</u> <u>SECTION 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED UNDER IRC SECTION 316) IS INCLUDABLE</u> IN GROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK.

18 Can any resulting loss be recognized? ► NOT APPLICABLE TO THIS TRANSACTION AS NO LOSS WOULD BE RECOGNIZED ON THE RETURN OF CAPITAL DISTRIBUTION. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETURN OF CAPITAL DISTRIBUTION WHICH MAY AFFECT THE GAIN OR LOSS REALIZED UPON THE DISPOSITION OF THE SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► PURSUANT TO IRC SECTION 6045, AS AMENDED BY THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008, BROKERS ARE REQUIRED TO REFLECT THESE ADJUSTMENT IN THE COST BASIS REPORTING FOR COVERED SECURITIES. IF A BROKER IS NOT REQUIRED TO PROVIDE COST BASIS TO A PARTICULAR SHAREHOLDER, THE COST BASIS OF THE SHAREHOLDER'S SHARES SHOULD BE ADJUSTED AS OF THE DIVIDEND DATE TO REFLECT THE RETURN OF CAPITAL DESCRIBED ABOVE.

	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	0.		A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER						
	Signat Print v		me 🕨		Date ►				
Paid Prepa	Print/		Type preparer's name	Preparer's signature	Date Check if self-employed				
Use C									
	<b>,</b>	Firm's	address 🕨	Phone no.					
Send Fo	rm 893	37 (inc	luding accompanying state	ments) to: Department of the Treasury, Int	ernal Revenue Service,	Ogden, UT 84201-0054			

## PART II, QUESTION 14

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS FOR THE TAX YEAR ENDED OCTOBER 31, 2019. 0% OF EACH DISTRIBUTION PAID THROUGH OCTOBER 31, 2019 WAS CONSIDERED A TAXABLE DISTRIBUTION FROM THE CORPORATION'S EARNINGS AND PROFITS AND THE REMAINING 100% OF THE DISTRIBUTION IS FROM SOURCES OTHER THAN THE CORPORATION'S EARNINGS AND PROFITS, AND IS THEREFORE A RETURN OF CAPITAL TO THE SHAREHOLDERS.

DETAIL OF EACH DISTRIBUTION MADE IN THE TAX YEAR ENDED OCTOBER 31, 2019 IS DESCRIBED BELOW:

EX-DATE	RECORD DATE	PAYABLE DATE	AMOUNT	% TAXABLE DIVIDEND	TAXABLE DIVIDEND AMOUNT	% RETURN OF CAPITAL	RETURN OF CAPITAL AMOUNT
11/20/2018	11/21/2018	11/29/2018	\$ 0.110000	0.00000%	\$ -	100.00000%	\$ 0.110000
12/20/2018	12/21/2018	12/28/2018	\$ 0.110000	0.00000%	\$ -	100.00000%	\$ 0.110000
1/22/2019	1/23/2019	1/30/2019	\$ 0.080000	0.00000%	\$-	100.00000%	\$ 0.080000
2/20/2019	2/21/2019	2/28/2019	\$ 0.080000	0.00000%	\$ -	100.00000%	\$ 0.080000
3/20/2019	3/21/2019	3/28/2019	\$ 0.080000	0.00000%	\$-	100.00000%	\$ 0.080000
4/22/2019	4/23/2019	4/30/2019	\$ 0.080000	0.00000%	\$ -	100.00000%	\$ 0.080000
5/20/2019	5/21/2019	5/29/2019	\$ 0.080000	0.00000%	\$ -	100.00000%	\$ 0.080000
6/20/2019	6/21/2019	6/28/2019	\$ 0.080000	0.00000%	\$ -	100.00000%	\$ 0.080000
7/22/2019	7/23/2019	7/30/2019	\$ 0.080000	0.00000%	\$ -	100.00000%	\$ 0.080000
8/20/2019	8/21/2019	8/28/2019	\$ 0.080000	0.00000%	\$-	100.00000%	\$ 0.080000
9/20/2019	9/23/2019	9/30/2019	\$ 0.080000	0.00000%	\$ -	100.00000%	\$ 0.080000
10/21/2019	10/22/2019	10/29/2019	\$ 0.080000	0.00000%	\$ -	100.00000%	\$ 0.080000