



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.



**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 2021.

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 and correct. This information is based on all information of which preparer has any knowledge.

**Sign Here**  
Signature ▶ M. Kalantarova Date ▶ 03/07/2022  
Print your name ▶ Margarita Kalantarova Title ▶ VP

<b>Paid Preparer Use Only</b>	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>3/3/2022</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>













GUGGENHEIM INVESTMENT GRADE CORP TRUST 3-7 YEAR SERIES 11	35-2615583	40173U142						GIGS 011	5/15/2021	1.78000	0.04272
GUGGENHEIM INVESTMENT GRADE CORP TRUST 3-7 YEAR SERIES 11	35-2615583	40173U142						GIGS 011	6/15/2021	1.77000	0.04248
GUGGENHEIM INVESTMENT GRADE CORP TRUST 3-7 YEAR SERIES 11	35-2615583	40173U142						GIGS 011	6/15/2021	56.98000	55.39026
GUGGENHEIM INVESTMENT GRADE CORP TRUST 3-7 YEAR SERIES 11	35-2615583	40173U142						GIGS 011	7/15/2021	1.63000	0.03912
GUGGENHEIM INVESTMENT GRADE CORP TRUST 3-7 YEAR SERIES 11	35-2615583	40173U142						GIGS 011	8/15/2021	1.60000	0.03840
GUGGENHEIM INVESTMENT GRADE CORP TRUST 3-7 YEAR SERIES 11	35-2615583	40173U142						GIGS 011	8/15/2021	46.57000	45.27070
GUGGENHEIM INVESTMENT GRADE CORP TRUST 3-7 YEAR SERIES 11	35-2615583	40173U142						GIGS 011	9/15/2021	1.56000	0.03744
GUGGENHEIM INVESTMENT GRADE CORP TRUST 3-7 YEAR SERIES 11	35-2615583	40173U142						GIGS 011	10/15/2021	1.39000	0.03336
GUGGENHEIM INVESTMENT GRADE CORP TRUST 3-7 YEAR SERIES 11	35-2615583	40173U142						GIGS 011	10/15/2021	56.60000	55.02086
GUGGENHEIM INVESTMENT GRADE CORP TRUST 3-7 YEAR SERIES 11	35-2615583	40173U142						GIGS 011	11/15/2021	1.35000	0.03240
GUGGENHEIM INVESTMENT GRADE CORP TRUST 3-7 YEAR SERIES 11	35-2615583	40173U142						GIGS 011	11/15/2021	35.58000	34.58732
GUGGENHEIM INVESTMENT GRADE CORP TRUST 3-7 YEAR SERIES 11	35-2615583	40173U142						GIGS 011	12/15/2021	1.24000	0.02976
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES12	35-2640058	40173W643						GIGS 012	7/15/2021	31.36000	26.60896
INVESTMENT GRADE CORPORATE TRUST 3-7 YEAR, SERIES12	35-2640058	40173W643						GIGS 012	10/15/2021	57.89000	49.11967
EUROPEAN CAPITAL STRENGTH PORTFOLIO, SERIES 20	35-2685934	40176A465	40176A481	40176A499	40176A473			ECAP 020	4/15/2021	0.04150	0.00782
EUROPEAN CAPITAL STRENGTH PORTFOLIO, SERIES 20	35-2685934	40176A465	40176A481	40176A499	40176A473			ECAP 020	5/15/2021	0.05060	0.00954
EUROPEAN CAPITAL STRENGTH PORTFOLIO, SERIES 20	35-2685934	40176A465	40176A481	40176A499	40176A473			ECAP 020	6/15/2021	0.04720	0.00890
EUROPEAN CAPITAL STRENGTH PORTFOLIO, SERIES 20	35-2685934	40176A465	40176A481	40176A499	40176A473			ECAP 020	8/15/2021	0.01140	0.00215
EUROPEAN CAPITAL STRENGTH PORTFOLIO, SERIES 20	35-2685934	40176A465	40176A481	40176A499	40176A473			ECAP 020	9/15/2021	0.03740	0.00705
EUROPEAN CAPITAL STRENGTH PORTFOLIO, SERIES 20	35-2685934	40176A465	40176A481	40176A499	40176A473			ECAP 020	10/15/2021	0.04950	0.00933
EUROPEAN CAPITAL STRENGTH PORTFOLIO, SERIES 20	35-2685934	40176A465	40176A481	40176A499	40176A473			ECAP 020	12/15/2021	0.02890	0.00545
European Capital Strength Portfolio, Series 21	35-2692355	40176D543	40176D568	40176D576	40176D550			ECAP 021	4/15/2021	0.02780	0.00027
European Capital Strength Portfolio, Series 21	35-2692355	40176D543	40176D568	40176D576	40176D550			ECAP 021	5/15/2021	0.03610	0.00025
European Capital Strength Portfolio, Series 21	35-2692355	40176D543	40176D568	40176D576	40176D550			ECAP 021	6/15/2021	0.01980	0.00019
European Capital Strength Portfolio, Series 21	35-2692355	40176D543	40176D568	40176D576	40176D550			ECAP 021	7/15/2021	0.03440	0.00033
European Capital Strength Portfolio, Series 21	35-2692355	40176D543	40176D568	40176D576	40176D550			ECAP 021	9/15/2021	0.04230	0.00041
European Capital Strength Portfolio, Series 21	35-2692355	40176D543	40176D568	40176D576	40176D550			ECAP 021	12/15/2021	0.01140	0.00011
European Capital Strength Portfolio, Series 21	35-2692355	40176D543	40176D568	40176D576	40176D550			ECAP 021	12/31/2021	0.00540	0.00005
EUROPEAN CAPITAL STRENGTH PORTFOLIO, SERIES 23	35-2724395	40177C262	40177C288	40177C296	40177C270			ECAP 023	12/31/2021	0.00560	0.00560

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.

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

## Part I Reporting Issuer

1 Issuer's name  <u>SEE APPENDIX B</u>		2 Issuer's employer identification number (EIN)  <u>SEE APPENDIX B</u>	
3 Name of contact for additional information  <u>BNY MELLON, TRUSTEE</u>	4 Telephone No. of contact  <u>866-568-8985</u>	5 Email address of contact  <u>BNYM.UIT.ETF.Tax@bnymellon.com</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  <u>P.O. BOX 455</u>		7 City, town, or post office, state, and ZIP code of contact  <u>EAST SYRACUSE, NY 13057</u>	
8 Date of action  <u>SEE APPENDIX B</u>		9 Classification and description  <u>RETURN OF CAPITAL</u>	
10 CUSIP number  <u>SEE APPENDIX B</u>	11 Serial number(s)  <u>N/A</u>	12 Ticker symbol  <u>SEE APPENDIX B</u>	13 Account number(s)  <u>N/A</u>

## 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, 2021, THE ISSUER DISTRIBUTED AMOUNTS TO ITS UNITHOLDERS, A PORTION OR ALL OF WHICH CONSTITUTED A RETURN OF CAPITAL. SEE APPENDIX B 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 B 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 2021.

**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. My preparation of this return (and any accompanying schedules or statements) is based on all information of which preparer has any knowledge.

Signature ▶ *M. Kalantarova* Date ▶ 04/06/2022

Print your name ▶ Margarita Kalantarova Title ▶ VP

<b>Paid Preparer Use Only</b>	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>4/3/2022</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>



Total Income Portfolio, Series 24	35-2697084	40176W723	40176W715	40176W707	40176W731		TIP 024	3/15/2021	0.02390	0.00217
Total Income Portfolio, Series 24	35-2697084	40176W723	40176W715	40176W707	40176W731		TIP 024	4/15/2021	0.04240	0.00384
Total Income Portfolio, Series 24	35-2697084	40176W723	40176W715	40176W707	40176W731		TIP 024	5/15/2021	0.03790	0.00343
Total Income Portfolio, Series 24	35-2697084	40176W723	40176W715	40176W707	40176W731		TIP 024	6/15/2021	0.03790	0.00343
Total Income Portfolio, Series 24	35-2697084	40176W723	40176W715	40176W707	40176W731		TIP 024	7/15/2021	0.03800	0.00344
Total Income Portfolio, Series 24	35-2697084	40176W723	40176W715	40176W707	40176W731		TIP 024	8/15/2021	0.03800	0.00344
Total Income Portfolio, Series 24	35-2697084	40176W723	40176W715	40176W707	40176W731		TIP 024	9/15/2021	0.03740	0.00339
Total Income Portfolio, Series 24	35-2697084	40176W723	40176W715	40176W707	40176W731		TIP 024	10/15/2021	0.03930	0.00356
Total Income Portfolio, Series 24	35-2697084	40176W723	40176W715	40176W707	40176W731		TIP 024	11/15/2021	0.04230	0.00383
Total Income Portfolio, Series 24	35-2697084	40176W723	40176W715	40176W707	40176W731		TIP 024	12/15/2021	0.04530	0.00410
Total Income Portfolio, Series 24	35-2697084	40176W723	40176W715	40176W707	40176W731		TIP 024	12/31/2021	0.03570	0.00323
Total Income Portfolio, Series 25	38-7268133	40176Y604	40176Y596	40176Y588	40176Y612		TIP 025	6/15/2021	0.02130	0.00425
Total Income Portfolio, Series 25	38-7268133	40176Y604	40176Y596	40176Y588	40176Y612		TIP 025	7/15/2021	0.03580	0.00714
Total Income Portfolio, Series 25	38-7268133	40176Y604	40176Y596	40176Y588	40176Y612		TIP 025	8/15/2021	0.03680	0.00734
Total Income Portfolio, Series 25	38-7268133	40176Y604	40176Y596	40176Y588	40176Y612		TIP 025	9/15/2021	0.03630	0.00724
Total Income Portfolio, Series 25	38-7268133	40176Y604	40176Y596	40176Y588	40176Y612		TIP 025	10/15/2021	0.03730	0.00744
Total Income Portfolio, Series 25	38-7268133	40176Y604	40176Y596	40176Y588	40176Y612		TIP 025	11/15/2021	0.04000	0.00798
Total Income Portfolio, Series 25	38-7268133	40176Y604	40176Y596	40176Y588	40176Y612		TIP 025	12/15/2021	0.04150	0.00828
Total Income Portfolio, Series 25	38-7268133	40176Y604	40176Y596	40176Y588	40176Y612		TIP 025	12/31/2021	0.04880	0.00974
Total Income Portfolio, Series 26	35-2722329	40177B488	40177B470	40177B462	40177B496		TIP 026	11/15/2021	0.05880	0.02298
ZACKS INCOME ADVANTAGE STRATEGY PORTFOLIO, SERIES48	35-2671474	40175D528	40175D510	40175D502	40175D536		CZIP 048	1/15/2021	0.03380	0.00439
ALERIAN ENERGY INFRASTRUCTURE & MLP CAPITAL STRENGTH PORTFOLIO, SERIES 9	35-2676901	40175F101	40175F127	40175F119	40175F135		AMII 009	1/15/2021	0.09110	0.06564
ALERIAN ENERGY INFRASTRUCTURE & MLP CAPITAL STRENGTH PORTFOLIO, SERIES 9	35-2676901	40175F101	40175F127	40175F119	40175F135		AMII 009	2/15/2021	0.02650	0.01909
ALERIAN ENERGY INFRASTRUCTURE & MLP CAPITAL STRENGTH PORTFOLIO, SERIES 9	35-2676901	40175F101	40175F127	40175F119	40175F135		AMII 009	3/15/2021	0.02980	0.02147
BDC Scorecard Portfolio, Series 18	35-2674560	40175E666	40175E682	40175E690	40175E674		BDCS 018	1/15/2021	0.06740	0.02714
BDC Scorecard Portfolio, Series 18	35-2674560	40175E666	40175E682	40175E690	40175E674		BDCS 018	2/15/2021	0.06500	0.02617

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