

FORM 8621 (REV. DECEMBER 2018) — PART V, LINE 16a ATTACHMENT

Section 1291 Excess Distribution and Disposition Allocation Statement

Statement Control ID: 8621-2024-49BAC • Attachment Sequence No. 69

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Shareholder Name:	[FILL/REPLACE: SHAREHOLDER NAME]	Tax Year:	2024
Identifying Number (SSN/ITIN):	[FILL/REPLACE: SSN/ITIN]	PFIC Status Start Date:	09/05/2019
Name of PFIC:	[FILL/REPLACE: PFIC NAME]	Functional Currency:	USD (Functional Currency)
PFIC Reference ID / EIN:	[FILL/REPLACE: EIN/REF ID]	Reporting Currency:	USD (U.S. Dollar Reporting)

Key Share Position & Computational Parameters

Beginning Units	Net Change	Ending Units	Cost Basis Method	Total Excess Recognized
1,000.00	0.00	1,000.00	FIFO (IRC §1291)	\$1,875.00 (Line 15e Excess)

Preceding 3-Year Annual Distributions (USD)

2021 Distributions	2022 Distributions	2023 Distributions
90.00	100.00	110.00

Form 8621 Part V — Master Reconciliation (Unrounded Source Amounts)

15a USD	15b USD	15c USD	15d USD	15e	15f	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
2,000.00	300.00	100.00	125.00	\$1,875.00	\$0.00	\$138.64	\$642.45	—	\$642.45	\$124.69

* Note: Supporting annual distribution and disposition summaries are detailed below.

Line 15e Excess Distribution Summary (Detailed in Part I)

15a USD	15b USD	15c USD	15d USD	15e USD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
2,000.00	300.00	100.00	125.00	1,875.00	\$1,875.00	\$138.64	\$642.45	—	\$642.45	\$124.69

Notes to Master Reconciliation & Summary:

- **Currency & FX:** USD translated to USD at transaction-date OANDA daily rates.
- **Cost Basis:** First-In, First-Out (FIFO).
- **Schedules:** Detailed allocations attached for Lines 15e and 15f.

PART I: SECTION 1291 LINE 15e EXCESS DISTRIBUTION ALLOCATIONS (TAX YEAR 2024)

Excess Distribution Allocations — 125% Benchmark & Ratable Allocations

Excess Distributions by Transaction (Line 15e Determinations)

Txn ID	Date	Type	Units	Dist/Unit	15a USD	15b USD	15c USD	15d USD	15e USD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
7	05/05/2024	Distribution	1,000.00	2.000000	2,000.00	300.00	100.00	125.00	1,875.00	\$1,875.00	\$138.64	\$642.45	—	\$642.45	\$124.69
TOTAL	—	1 Txns	—	—	2,000.00	300.00	100.00	125.00	1,875.00	\$1,875.00	\$138.64	\$642.45	—	\$642.45	\$124.69

FORM 8621 PART V — LINE 16a ALLOCATION STATEMENT

Excess Distribution #1 — Txn ID 7 (05/05/2024) • Distribution • 15e Excess: \$1,875.00 USD

Transaction Summary (Txn ID 7 Totals)

Txn ID	Date	Type	Units	Dist/Unit	15a USD	15b USD	15c USD	15d USD	15e USD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
7	05/05/2024	Distribution	1,000.00	2.000000	2,000.00	300.00	100.00	125.00	1,875.00	\$1,875.00	\$138.64	\$642.45	—	\$642.45	\$124.69

Share Block Allocation Summary (Txn ID 7 • Rate: 2.000000 USD/unit)

Block	Start Date	Units	Days	Daily (USD)	15a USD	15b USD	15c USD	15d USD	15e USD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
1	09/05/2019	1,000.00	1704	1.10035	2,000.00	300.00	100.00	125.00	1,875.00	\$1,875.00	\$138.64	\$642.45	—	\$642.45	\$124.69
TOTAL	—	1,000.00	—	—	2,000.00	300.00	100.00	125.00	1,875.00	\$1,875.00	\$138.64	\$642.45	—	\$642.45	\$124.69

Block-Level Holding Period & Annual Ratable Allocation Schedules (Txn ID 7)

* Note: Excess distribution is ratably allocated across holding period days. Prior PFIC years reflect applicable statutory tax rates (Line 16c) and interest (Line 16e).

Share Block Summary (Txn ID 7, Block 1)

Block	Start	Units	Days	15a USD	15b USD	15c USD	15d USD	15e USD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
1	09/05/2019	1,000.00	1704	2,000.00	300.00	100.00	125.00	1,875.00	\$1,875.00	\$138.64	\$642.45	—	\$642.45	\$124.69

Annual Ratable Allocation Schedule (Txn ID 7, Block 1 • Daily Rate: \$1.10035211/day)

Tax Year / Period	Days	Allocated (USD)	Allocated (\$)	Statutory Rate	Tax Increase (\$)	Line 16e (\$)	Line 16f (\$)
2019	117	128.74	\$128.74	37.0%	\$47.63	\$47.63	\$14.24
2020	366	402.73	\$402.73	37.0%	\$149.01	\$149.01	\$39.75
2021	365	401.63	\$401.63	37.0%	\$148.60	\$148.60	\$34.43
2022	365	401.63	\$401.63	37.0%	\$148.60	\$148.60	\$24.38
2023	365	401.63	\$401.63	37.0%	\$148.60	\$148.60	\$11.89
2024	126	138.64	\$138.64	—	—	—	—
TOTAL	1704	1,875.00	\$1,875.00	—	\$642.45	\$642.45	\$124.69