

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

Section 1291 Excess Distribution and Disposition Allocation Statement

Statement Control ID: 8621-2023-7B85E • Attachment Sequence No. 69

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Shareholder Name:	[FILL/REPLACE: SHAREHOLDER NAME]	Tax Year:	2023
Identifying Number (SSN/ITIN):	[FILL/REPLACE: SSN/ITIN]	PFIC Status Start Date:	03/03/2019
Name of PFIC:	[FILL/REPLACE: PFIC NAME]	Functional Currency:	AUD (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
41,882.95	(4,358.06)	37,524.89	FIFO (IRC §1291)	\$1,043.89 (15e: \$1,006.01 + 15f: \$37.88)

Preceding 3-Year Annual Distributions (AUD)

2020 Distributions	2021 Distributions	2022 Distributions
0.00	22.83	1,191.48

CONDENSED FILING STATEMENT NOTICE

This attachment summarizes holding period allocation schedules (6 pages (summarized from the comprehensive 15-page schedule)). The first 3 representative share blocks are displayed for each transaction. All master reconciliation totals, transaction determinations, tax increases, and interest calculations are fully aggregated in the schedules herein. Complete holding period workpapers and records are retained in the taxpayer's files and available upon request.

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

15a USD	15b USD	15c USD	15d USD	15e	15f	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
1,128.88	295.78	99.75	124.68	\$1,006.01	\$37.88	\$375.78	\$247.20	—	\$247.20	\$35.83

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

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

15a AUD	15b AUD	15c AUD	15d AUD	15e AUD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
1,676.54	439.28	148.14	185.17	1,494.05	\$1,006.01	\$354.93	\$240.90	—	\$240.90	\$34.91

Line 15f Disposition Gain Summary (Detailed in Part II)

15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
\$37.88	\$20.84	\$6.30	—	\$6.30	\$0.92

Notes to Master Reconciliation & Summary:

- **Currency & FX:** AUD 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 2023)

Excess Distribution Allocations — 125% Benchmark & Ratable Allocations

Excess Distributions by Transaction (Line 15e Determinations)

Txn ID	Date	Type	Units	Dist/Unit	15a AUD	15b AUD	15c AUD	15d AUD	15e AUD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
52	03/28/2023	Distribution	41,882.95	0.000252	10.54	2.76	0.93	1.16	9.38	\$6.27	\$1.88	\$1.63	—	\$1.63	\$0.26
55	06/23/2023	Distribution	41,892.32	0.015898	666.00	174.50	58.85	73.56	592.29	\$396.44	\$131.55	\$98.01	—	\$98.01	\$14.20
60	12/20/2023	Distribution	37,524.89	0.026649	1,000.00	262.02	88.36	110.45	892.39	\$603.29	\$221.51	\$141.26	—	\$141.26	\$20.45
TOTAL	—	3 Txns	—	—	1,676.54	439.28	148.14	185.17	1,494.05	\$1,006.01	\$354.93	\$240.90	—	\$240.90	\$34.91

FORM 8621 PART V — LINE 16a ALLOCATION STATEMENT

Excess Distribution #1 — Txn ID 52 (03/28/2023) • Distribution • 15e Excess: \$6.27 USD

Transaction Summary (Txn ID 52 Totals)

Txn ID	Date	Type	Units	Dist/Unit	15a AUD	15b AUD	15c AUD	15d AUD	15e AUD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
52	03/28/2023	Distribution	41,882.95	0.000252	10.54	2.76	0.93	1.16	9.38	\$6.27	\$1.88	\$1.63	—	\$1.63	\$0.26

Share Block Allocation Summary (Txn ID 52 • Rate: 0.000252 AUD/unit)

Block	Start Date	Units	Days	Daily (AUD)	15a AUD	15b AUD	15c AUD	15d AUD	15e AUD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
14	12/31/2014	5,058.31	3009	0.00035	1.27	0.54	0.18	0.23	1.05	\$0.70	\$0.37	\$0.12	—	\$0.12	\$0.02
15	12/31/2015	2,120.95	2644	0.00017	0.53	0.19	0.06	0.08	0.45	\$0.30	\$0.14	\$0.06	—	\$0.06	—
16	12/31/2015	5,374.10	2644	0.00044	1.35	0.48	0.16	0.20	1.15	\$0.77	\$0.36	\$0.15	—	\$0.15	\$0.03
17	12/31/2016	4,549.07	2278	0.00044	1.14	0.35	0.12	0.15	1.00	\$0.67	\$0.26	\$0.15	—	\$0.15	\$0.03
18	12/31/2016	4,118.42	2278	0.00040	1.04	0.32	0.11	0.13	0.90	\$0.60	\$0.23	\$0.14	—	\$0.14	\$0.03
19	12/31/2017	3,894.80	1913	0.00046	0.98	0.23	0.08	0.10	0.88	\$0.59	\$0.16	\$0.16	—	\$0.16	\$0.03
20	12/31/2017	3,525.24	1913	0.00042	0.89	0.21	0.07	0.09	0.80	\$0.53	\$0.14	\$0.14	—	\$0.14	\$0.03
21	12/31/2018	4,198.12	1548	0.00065	1.06	0.14	0.05	0.06	1.00	\$0.67	\$0.06	\$0.22	—	\$0.22	\$0.03
22	12/31/2018	3,799.48	1548	0.00058	0.96	0.12	0.04	0.05	0.90	\$0.61	\$0.06	\$0.20	—	\$0.20	\$0.03
23	06/30/2019	2,408.43	1367	0.00042	0.61	0.07	0.02	0.03	0.58	\$0.39	\$0.02	\$0.13	—	\$0.13	\$0.02
24	06/30/2019	2,027.87	1367	0.00036	0.51	0.06	0.02	0.02	0.49	\$0.32	\$0.02	\$0.11	—	\$0.11	\$0.01
25	10/15/2019	19.08	1260	0.00000	0.00	0.00	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	—	\$0.00	—
29	08/10/2020	201.88	960	0.00005	0.05	0.01	0.00	0.00	0.05	\$0.03	\$0.00	\$0.01	—	\$0.01	—
35	07/26/2021	105.04	610	0.00003	0.03	0.01	0.00	0.01	0.02	\$0.01	\$0.00	\$0.00	—	\$0.00	—
37	10/29/2021	19.08	515	0.00001	0.00	0.00	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	—	\$0.00	—
44	02/14/2022	10.61	407	0.00000	0.00	0.00	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	—	\$0.00	—
45	03/29/2022	32.13	364	0.00001	0.01	0.00	0.00	0.01	0.00	\$0.00	\$0.00	\$0.00	—	\$0.00	—
46	06/21/2022	300.61	280	0.00024	0.08	0.01	0.01	0.01	0.07	\$0.05	\$0.01	\$0.01	—	\$0.01	—
49	11/22/2022	19.08	126	0.00003	0.00	0.00	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	—	\$0.00	—
51	12/21/2022	100.61	97	0.00026	0.03	0.00	0.00	0.00	0.03	\$0.02	\$0.02	\$0.00	—	\$0.00	—
TOTAL	—	41,882.95	—	—	10.54	2.76	0.93	1.16	9.38	\$6.27	\$1.88	\$1.63	—	\$1.63	\$0.26

Block-Level Holding Period & Annual Ratable Allocation Schedules (Txn ID 52)

* 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 52, Block 14)

Block	Start	Units	Days	15a AUD	15b AUD	15c AUD	15d AUD	15e AUD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
14	12/31/2014	5,058.31	3009	1.27	0.54	0.18	0.23	1.05	\$0.70	\$0.37	\$0.12	—	\$0.12	\$0.02

Annual Ratable Allocation Schedule (Txn ID 52, Block 14 • Daily Rate: \$0.00023264/day)

Tax Year / Period	Days	Allocated (AUD)	Allocated (\$)	Statutory Rate	Tax Increase (\$)	Line 16e (\$)	Line 16f (\$)
2015	365	0.13	\$0.08	—	—	—	—
2016	366	0.13	\$0.09	—	—	—	—
2017	365	0.13	\$0.08	—	—	—	—
2018	365	0.13	\$0.08	—	—	—	—
2019 (Pre-PFIC)	61	0.02	\$0.01	—	—	—	—
2019 (PFIC)	304	0.11	\$0.07	37.0%	\$0.03	\$0.03	\$0.01
2020	366	0.13	\$0.09	37.0%	\$0.03	\$0.03	\$0.01
2021	365	0.13	\$0.08	37.0%	\$0.03	\$0.03	—
2022	365	0.13	\$0.08	37.0%	\$0.03	\$0.03	—
2023	87	0.03	\$0.02	—	—	—	—
TOTAL	3009	1.05	\$0.70	—	\$0.12	\$0.12	\$0.02

Share Block Summary (Txn ID 52, Block 15)

Block	Start	Units	Days	15a AUD	15b AUD	15c AUD	15d AUD	15e AUD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
15	12/31/2015	2,120.95	2644	0.53	0.19	0.06	0.08	0.45	\$0.30	\$0.14	\$0.06	—	\$0.06	—

Annual Ratable Allocation Schedule (Txn ID 52, Block 15 • Daily Rate: \$0.00011492/day)

Tax Year / Period	Days	Allocated (AUD)	Allocated (\$)	Statutory Rate	Tax Increase (\$)	Line 16e (\$)	Line 16f (\$)
2016	366	0.06	\$0.04	—	—	—	—
2017	365	0.06	\$0.04	—	—	—	—
2018	365	0.06	\$0.04	—	—	—	—
2019 (Pre-PFIC)	61	0.01	\$0.01	—	—	—	—
2019 (PFIC)	304	0.05	\$0.03	37.0%	\$0.01	\$0.01	—
2020	366	0.06	\$0.04	37.0%	\$0.02	\$0.02	—
2021	365	0.06	\$0.04	37.0%	\$0.02	\$0.02	—
2022	365	0.06	\$0.04	37.0%	\$0.02	\$0.02	—
2023	87	0.01	\$0.01	—	—	—	—
TOTAL	2644	0.45	\$0.30	—	\$0.06	\$0.06	—

Share Block Summary (Txn ID 52, Block 16)

Block	Start	Units	Days	15a AUD	15b AUD	15c AUD	15d AUD	15e AUD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
16	12/31/2015	5,374.10	2644	1.35	0.48	0.16	0.20	1.15	\$0.77	\$0.36	\$0.15	—	\$0.15	\$0.03

Annual Ratable Allocation Schedule (Txn ID 52, Block 16 • Daily Rate: \$0.00029119/day)

Tax Year / Period	Days	Allocated (AUD)	Allocated (\$)	Statutory Rate	Tax Increase (\$)	Line 16e (\$)	Line 16f (\$)
2016	366	0.16	\$0.11	—	—	—	—
2017	365	0.16	\$0.11	—	—	—	—
2018	365	0.16	\$0.11	—	—	—	—
2019 (Pre-PFIC)	61	0.03	\$0.02	—	—	—	—
2019 (PFIC)	304	0.13	\$0.09	37.0%	\$0.03	\$0.03	\$0.01
2020	366	0.16	\$0.11	37.0%	\$0.04	\$0.04	\$0.01
2021	365	0.16	\$0.11	37.0%	\$0.04	\$0.04	\$0.01
2022	365	0.16	\$0.11	37.0%	\$0.04	\$0.04	—
2023	87	0.04	\$0.03	—	—	—	—
TOTAL	2644	1.15	\$0.77	—	\$0.15	\$0.15	\$0.03

Condensed Schedule Notice: Annual holding period allocation schedules for the remaining 17 share blocks (Block 17 through Block 51) are omitted from this filing copy (first 3 representative blocks displayed above). All omitted blocks are computed under the identical ratable allocation methodology and tax rates, and are fully reflected in the summary totals above. Complete transaction workpapers and holding period records are retained in the taxpayer's permanent records and available upon request.

FORM 8621 PART V — LINE 16a ALLOCATION STATEMENT

Excess Distribution #2 — Txn ID 55 (06/23/2023) • Distribution • 15e Excess: \$396.44 USD

Transaction Summary (Txn ID 55 Totals)

Txn ID	Date	Type	Units	Dist/Unit	15a AUD	15b AUD	15c AUD	15d AUD	15e AUD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
55	06/23/2023	Distribution	41,892.32	0.015898	666.00	174.50	58.85	73.56	592.29	\$396.44	\$131.55	\$98.01	—	\$98.01	\$14.20

Share Block Allocation Summary (Txn ID 55 • Rate: 0.015898 AUD/unit)

Block	Start Date	Units	Days	Daily (AUD)	15a AUD	15b AUD	15c AUD	15d AUD	15e AUD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
14	12/31/2014	5,058.08	3096	0.02135	80.41	34.37	11.46	14.32	66.09	\$44.24	\$24.23	\$7.40	—	\$7.40	\$1.08
15	12/31/2015	2,120.95	2731	0.01051	33.72	12.07	4.02	5.03	28.69	\$19.20	\$9.36	\$3.64	—	\$3.64	\$0.52
16	12/31/2015	5,374.10	2731	0.02662	85.44	30.58	10.19	12.74	72.70	\$48.66	\$23.71	\$9.23	—	\$9.23	\$1.36
17	12/31/2016	4,549.07	2365	0.02664	72.32	22.36	7.45	9.32	63.00	\$42.17	\$17.21	\$9.24	—	\$9.24	\$1.36
18	12/31/2016	4,118.42	2365	0.02412	65.47	20.25	6.75	8.44	57.04	\$38.18	\$15.58	\$8.36	—	\$8.36	\$1.23
19	12/31/2017	3,894.80	2000	0.02788	61.92	14.80	4.93	6.17	55.75	\$37.32	\$11.19	\$9.66	—	\$9.66	\$1.42
20	12/31/2017	3,525.24	2000	0.02523	56.04	13.40	4.47	5.58	50.46	\$33.78	\$10.13	\$8.75	—	\$8.75	\$1.29
21	12/31/2018	4,198.12	1635	0.03863	66.74	8.60	2.87	3.58	63.16	\$42.28	\$6.08	\$13.39	—	\$13.39	\$1.96
22	12/31/2018	3,799.48	1635	0.03496	60.40	7.78	2.59	3.24	57.16	\$38.26	\$5.50	\$12.12	—	\$12.12	\$1.77
23	06/30/2019	2,408.43	1454	0.02507	38.29	4.42	1.47	1.84	36.45	\$24.39	\$2.92	\$7.95	—	\$7.95	\$1.12
24	06/30/2019	2,027.87	1454	0.02110	32.24	3.73	1.24	1.55	30.69	\$20.54	\$2.46	\$6.69	—	\$6.69	\$0.95
25	10/15/2019	19.08	1347	0.00021	0.30	0.04	0.01	0.02	0.29	\$0.19	\$0.02	\$0.06	—	\$0.06	—
29	08/10/2020	201.88	1047	0.00284	3.21	0.56	0.19	0.23	2.98	\$1.99	\$0.33	\$0.61	—	\$0.61	\$0.08
35	07/26/2021	105.04	697	0.00188	1.67	0.58	0.29	0.36	1.31	\$0.88	\$0.22	\$0.24	—	\$0.24	\$0.02
37	10/29/2021	19.08	602	0.00036	0.30	0.14	0.07	0.09	0.22	\$0.15	\$0.04	\$0.04	—	\$0.04	—
44	02/14/2022	10.61	494	0.00008	0.17	0.10	0.10	0.13	0.04	\$0.03	\$0.01	\$0.01	—	\$0.01	—
45	03/29/2022	32.13	451	0.00029	0.51	0.30	0.30	0.38	0.13	\$0.09	\$0.03	\$0.02	—	\$0.02	—
46	06/21/2022	300.61	367	0.01161	4.78	0.41	0.41	0.52	4.26	\$2.85	\$1.35	\$0.56	—	\$0.56	\$0.04
49	11/22/2022	19.08	213	0.00129	0.30	0.02	0.02	0.03	0.28	\$0.18	\$0.15	\$0.01	—	\$0.01	—
51	12/21/2022	100.61	184	0.00869	1.60	0.00	0.00	0.00	1.60	\$1.07	\$1.01	\$0.02	—	\$0.02	—
52	03/28/2023	9.60	87	0.00000	0.15	0.00	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	—	\$0.00	—
TOTAL	—	41,892.32	—	—	666.00	174.50	58.85	73.56	592.29	\$396.44	\$131.55	\$98.01	—	\$98.01	\$14.20

Block-Level Holding Period & Annual Ratable Allocation Schedules (Txn ID 55)

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

Condensed Schedule Notice: Annual holding period allocation schedules for the remaining **21 share blocks** (Block 14 through Block 52) are omitted from this filing copy (representative blocks displayed in prior transactions). All omitted blocks are computed under the identical ratable allocation methodology and tax rates, and are fully reflected in the summary totals above. Complete transaction workpapers and holding period records are retained in the taxpayer’s permanent records and available upon request.

FORM 8621 PART V — LINE 16a ALLOCATION STATEMENT

Excess Distribution #3 — Txn ID 60 (12/20/2023) • Distribution • 15e Excess: \$603.29 USD

Transaction Summary (Txn ID 60 Totals)

Txn ID	Date	Type	Units	Dist/Unit	15a AUD	15b AUD	15c AUD	15d AUD	15e AUD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
60	12/20/2023	Distribution	37,524.89	0.026649	1,000.00	262.02	88.36	110.45	892.39	\$603.29	\$221.51	\$141.26	—	\$141.26	\$20.45

Share Block Allocation Summary (Txn ID 60 • Rate: 0.026649 AUD/unit)

Block	Start Date	Units	Days	Daily (AUD)	15a AUD	15b AUD	15c AUD	15d AUD	15e AUD	15e (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
14	12/31/2014	690.65	3276	0.00000	18.41	51.60	17.20	21.50	0.00	\$0.00	\$0.00	\$0.00	—	\$0.00	—
15	12/31/2015	2,120.95	2911	0.01682	56.52	18.12	6.04	7.55	48.97	\$33.11	\$17.18	\$5.89	—	\$5.89	\$0.87
16	12/31/2015	5,374.10	2911	0.04263	143.21	45.91	15.30	19.13	124.09	\$83.89	\$43.54	\$14.93	—	\$14.93	\$2.18
17	12/31/2016	4,549.07	2545	0.04214	121.23	33.58	11.19	13.99	107.24	\$72.50	\$32.62	\$14.76	—	\$14.76	\$2.16
18	12/31/2016	4,118.42	2545	0.03815	109.75	30.40	10.13	12.67	97.09	\$65.63	\$29.53	\$13.36	—	\$13.36	\$1.95
19	12/31/2017	3,894.80	2180	0.04336	103.79	22.23	7.41	9.26	94.53	\$63.91	\$22.87	\$15.19	—	\$15.19	\$2.23
20	12/31/2017	3,525.24	2180	0.03925	93.94	20.12	6.71	8.38	85.56	\$57.84	\$20.70	\$13.74	—	\$13.74	\$2.01
21	12/31/2018	4,198.12	1815	0.05868	111.88	12.91	4.30	5.38	106.50	\$72.00	\$16.46	\$20.55	—	\$20.55	\$3.00
22	12/31/2018	3,799.48	1815	0.05310	101.25	11.68	3.89	4.87	96.38	\$65.16	\$14.90	\$18.60	—	\$18.60	\$2.72
23	06/30/2019	2,408.43	1634	0.03759	64.18	6.64	2.21	2.77	61.41	\$41.52	\$8.99	\$12.03	—	\$12.03	\$1.70
24	06/30/2019	2,027.87	1634	0.03165	54.04	5.59	1.86	2.33	51.71	\$34.96	\$7.57	\$10.13	—	\$10.13	\$1.43
25	10/15/2019	19.08	1527	0.00032	0.51	0.06	0.02	0.02	0.49	\$0.33	\$0.08	\$0.09	—	\$0.09	\$0.01
29	08/10/2020	201.88	1227	0.00410	5.38	0.84	0.28	0.35	5.03	\$3.40	\$0.98	\$0.89	—	\$0.89	\$0.11
35	07/26/2021	105.04	877	0.00258	2.80	0.86	0.43	0.54	2.26	\$1.53	\$0.62	\$0.34	—	\$0.34	\$0.03
37	10/29/2021	19.08	782	0.00048	0.51	0.21	0.10	0.13	0.38	\$0.26	\$0.12	\$0.05	—	\$0.05	—
44	02/14/2022	10.61	674	0.00013	0.28	0.15	0.15	0.19	0.09	\$0.06	\$0.03	\$0.01	—	\$0.01	—
45	03/29/2022	32.13	631	0.00046	0.86	0.45	0.45	0.57	0.29	\$0.19	\$0.11	\$0.03	—	\$0.03	—
46	06/21/2022	300.61	547	0.01323	8.01	0.62	0.62	0.78	7.23	\$4.89	\$3.16	\$0.64	—	\$0.64	\$0.05
49	11/22/2022	19.08	393	0.00119	0.51	0.03	0.03	0.04	0.47	\$0.32	\$0.28	\$0.01	—	\$0.01	—
51	12/21/2022	100.61	364	0.00737	2.68	0.00	0.00	0.00	2.68	\$1.81	\$1.76	\$0.02	—	\$0.02	—
52	03/28/2023	9.60	267	0.00000	0.26	0.00	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	—	\$0.00	—
TOTAL	—	37,524.89	—	—	1,000.00	262.02	88.36	110.45	892.39	\$603.29	\$221.51	\$141.26	—	\$141.26	\$20.45

Block-Level Holding Period & Annual Ratable Allocation Schedules (Txn ID 60)

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

Condensed Schedule Notice: Annual holding period allocation schedules for the remaining **21 share blocks** (Block 14 through Block 52) are omitted from this filing copy (representative blocks displayed in prior transactions). All omitted blocks are computed under the identical ratable allocation methodology and tax rates, and are fully reflected in the summary totals above. Complete transaction workpapers and holding period records are retained in the taxpayer’s permanent records and available upon request.

PART II: SECTION 1291 LINE 15f DISPOSITION GAIN ALLOCATIONS (TAX YEAR 2023)

Realized Gain Recognized as Excess Distribution (Line 15f: \$37.88 USD)

FIFO Disposition Gain & Loss Computation (Line 15f Determination)

Index	Txn ID	Purch Date	Sale Txn	Sale Date	Sec in Block	Sec Sold	Sec Left	Basis (\$)	Sale Price	Gain / Loss	Days	Daily (\$)	Line 15f
1	14	12/31/2014	53	03/28/2023	5,058.31	0.23	5,058.08	\$0.18	\$0.17	(\$0.01)	3009	(\$0.00)	(\$0.01)
2	14	12/31/2014	56	07/10/2023	5,058.08	784.05	4,274.03	\$621.01	\$658.89	\$37.88	3113	\$0.01	\$37.88
3	14	12/31/2014	58	11/10/2023	4,274.03	1,325.45	2,948.58	\$1,051.66	\$905.87	(\$145.79)	3236	(\$0.05)	(\$145.79)
4	14	12/31/2014	59	11/22/2023	2,948.58	2,257.93	690.65	\$1,791.53	\$1,589.06	(\$202.46)	3248	(\$0.06)	(\$202.46)
Line 15f	—	—	—	—	—	—	—	—	—	—	—	—	\$37.88

* Note: Disposition losses are excluded from the Section 1291 computation and do not offset gains reported on Line 15f.

Disposed Block Summary (Sale Txn ID 56, Block 14)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
14	12/31/2014	07/10/2023	784.05	3113	\$0.01216800	\$37.88	\$20.84	\$6.30	—	\$6.30	\$0.92

Annual Ratable Allocation Schedule (Sale Txn ID 56, Block 14 • Daily Rate: \$0.01216800/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2015	365	Pre-PFIC	\$4.44	—	—	—	—	—
2016	366	Pre-PFIC	\$4.45	—	—	—	—	—
2017	365	Pre-PFIC	\$4.44	—	—	—	—	—
2018	365	Pre-PFIC	\$4.44	—	—	—	—	—
2019 (Pre-PFIC)	61	Pre-PFIC	\$0.74	—	—	—	—	—
2019 (PFIC)	304	Prior PFIC Year	\$3.70	37.0%	\$1.37	—	\$1.37	\$0.28
2020	366	Prior PFIC Year	\$4.45	37.0%	\$1.65	—	\$1.65	\$0.28
2021	365	Prior PFIC Year	\$4.44	37.0%	\$1.64	—	\$1.64	\$0.23
2022	365	Prior PFIC Year	\$4.44	37.0%	\$1.64	—	\$1.64	\$0.13
2023	191	Current Tax Year	\$2.32	—	—	—	—	—
TOTAL	3113	—	\$37.88	—	\$6.30	—	\$6.30	\$0.92