



**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to IRC Sec. 301(c)(1), the portion of a distribution, which is a dividend (as defined in IRC Sec. 316), is includable in gross income. Pursuant to IRC Sec. 301(c)(2), the portion of a distribution, which is not a dividend, shall be applied against and reduce the adjusted tax basis of the stock.

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**18** Can any resulting loss be recognized? ▶ No loss will be recognized as a result of any non-taxable return of capital. A loss may be realized upon the disposition of shares.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Pursuant to IRC Sec.6045, brokers are required to reflect these adjustments in the cost basis reporting for covered securities. If a broker is not required to provide the cost basis to a particular shareholder, the cost basis of the shareholder's shares should be adjusted as of the distribution date to reflect the return of capital described above. The final amount of taxable dividends and non-taxable return of capital (i.e., non-dividend distributions) will be reported to shareholders on their 2019 Form 1099-DIV.

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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 ▶ \_\_\_\_\_

Print your name ▶ Rita Dam Title ▶ Treasurer

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Leonard J. DiPietro, CPA				ON FILE
	Firm's name ▶ Tait Weller & Baker LLP	Firm's EIN ▶		ON FILE	
	Firm's address ▶ 50 South 16th Street, Suite 2900, Philadelphia, PA 19102	Phone no.		ON FILE	

**Theta Income Fund**

Supplemental attachment of Form 8937

**Part I, Box 10:**

Investor Class Shares: 46141P289  
Institutional Class Shares: 46141P271

**Part 1, Box 12:**

Investor Class Shares: LQTVX  
Institutional Class Shares: LQTIX

**Part 2, Box 14, 15 & 16:**

<u>Record Date</u>	<u>Ex Date</u>	<u>Payable Date</u>	<u>Per Share Distribution</u>		<u>Per Share Nontaxable Return of Capital</u>		<u>Per Share Taxable Dividend</u>	
			<u>Investor</u>	<u>Institutional</u>	<u>Investor</u>	<u>Institutional</u>	<u>Investor</u>	<u>Institutional</u>
3/27/2019	3/28/2019	3/28/2019	\$0.217730	\$0.255010	\$0.052241	\$0.061186	\$0.165489	\$0.193824
6/26/2019	6/27/2019	6/27/2019	\$0.000000	\$0.256110	\$0.000000	\$0.061450	\$0.000000	\$0.194660
9/26/2019	9/27/2019	9/27/2019	\$0.000000	\$0.258770	\$0.000000	\$0.062088	\$0.000000	\$0.196682
12/24/2019	12/26/2019	12/26/2019	\$0.000000	\$0.260940	\$0.000000	\$0.062609	\$0.000000	\$0.198331