



Qualified Dividend Income Information

Dividends received from domestic corporations, including mutual funds, and certain foreign corporations are deemed qualifying dividends if the security on which the distribution is received is held for a minimum period of time. The Segall Bryant & Hamill Select Equity ETF will report to its shareholders the percentage of qualifying dividends paid in 2023 in box 1b of Form 1099-DIV. You should consult a tax adviser to determine how much of that amount qualifies for the reduced rates based on your specific tax situation.

Segall Bryant & Hamill Select Equity ETF	58.72%
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Corporate Dividend Received Deduction Information

Corporate shareholders may be eligible for a deduction as a result of receiving ordinary dividends. For eligible corporations, the percentage of dividends paid in 2023 by the Segall Bryant & Hamill Select Equity ETF that qualify for the corporate dividends received deduction is:

Segall Bryant & Hamill Select Equity ETF	58.72%
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This information should not be construed as investment advice nor is it intended as a substitute for individual tax or legal advice. For information or advice specific to your situation please contact an investment or tax professional.

Past performance does not guarantee future results.

A Fund's income from dividends and interest and any net realized short-term capital gains are paid to shareholders as income dividends. A Fund realizes capital gains whenever it sells securities for a higher price than it paid for them. Net realized long-term capital gains are paid to shareholders as capital gain dividends. A dividend will reduce the net asset value of a Fund share by the amount of the dividend on the ex-dividend date.

All investments involve risk, including possible loss of principal. An investor should consider investment objectives, risks, charges and expenses of the Fund(s) carefully before investing. To obtain a prospectus, which contains this and other important information about the Fund(s), please call (800) 836-4265. Please read the prospectus carefully before investing.

The Segall Bryant & Hamill Select Equity ETF is distributed by Northern Lights Distributors, LLC, member FINRA/SIPC. Segall Bryant & Hamill, LLC is not affiliated with Northern Lights Distributors, LLC.

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
IRC SECTIONS 301 AND 316.

18 Can any resulting loss be recognized? ▶ A LOSS WOULD NOT BE RECOGNIZED AS PART OF A DISTRIBUTION. THE BASIS OF EACH SHAREHOLDER OF RECORD WOULD NEED TO BE ADJUSTED BY THE AMOUNT OF THE NON-TAXABLE RETURN OF CAPITAL WHICH WOULD AFFECT REALIZED GAIN OR LOSS ON THE DISPOSITION OF FUND SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE AMOUNTS REFERENCED IN THE ATTACHMENT ARE REPORTABLE FOR THE CALENDAR YEAR OF THE RECORD DATE OF EACH DISTRIBUTION.

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 ▶ Signature on file at taxpayer's office Date ▶ _____

Paid Preparer Use Only	Print your name ▶ <u>JEFF ROMIE</u>		Title ▶ <u>ASSISTANT TREASURER</u>	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ▶	Firm's EIN ▶		Phone no.
	Firm's address ▶			

SEGALL BRYANT & HAMILL SELECT EQUITY ETF
IRS FORM 8937 ATTACHMENT

EIN: XX-XXX1894

ISSUER'S NAME	RECORD DATE	EX-DATE	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	INCOME DIVIDEND PER SHARE	LONG-TERM DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL)
SEGALL BRYANT & HAMILL SELECT EQUITY ETF BOX 10 CUSIP NUMBER: 81580H449 BOX 12 TICKER SYMBOL: USSE	12/27/2023	12/26/2023	1/2/2024	\$0.033500	\$0.029245	\$0.000000	\$0.004255