

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

1 Issuer's name <b>ATAC Credit Rotation ETF</b>		2 Issuer's employer identification number (EIN) <b>86-3786870</b>	
3 Name of contact for additional information <b>Aaron Perkovich</b>	4 Telephone No. of contact <b>844-986-7700</b>	5 Email address of contact <b>contact@tidalfg.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>234 W Florida St., Suite 203</b>		7 City, town, or post office, state, and ZIP code of contact <b>Milwaukee, WI 53204</b>	
8 Date of action <b>8/31/2025</b>		9 Classification and description <b>Non-Taxable Return of Capital</b>	
10 CUSIP number <b>886364652</b>	11 Serial number(s)	12 Ticker symbol <b>JOJO</b>	13 Account number(s)

## 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 ► **ATAC Credit Rotation ETF paid a non-taxable return of capital distribution on the dates listed on Statement 1 to the shareholders of record on the dates listed on Statement 1. A portion of each distribution constitutes a non-taxable return of capital.**

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 ► **The portion of the distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer's basis in the shares of the issuer.**

**See Statement 1 for per share amount of the non-taxable return of capital.**

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 ► **The basis of the shareholders of record for each dividends is lowered by the per share return of capital amount listed on Statement 1. The rate was determined in accordance to IRC §301 and §316.**

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► \_\_\_\_\_

[illegible]

**18** Can any resulting loss be recognized? ► No loss can be recognized by the shareholders of record for the non-taxable return of capital distribution received.

[illegible]

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The information provided above will be reflected on the shareholder's 2025 1099-DIV statement, box 3.

[illegible]

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** \_\_\_\_\_ Signed copy is maintained on file at issuer \_\_\_\_\_ Date ► \_\_\_\_\_

Print your name ► Title ►

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

ATAC Credit Rotation ETF  
Organizational Action: Return of Capital  
Date of Action: 8/31/2025

Statement 1

Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

	Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15	Part II, Line 15	Part II, Line 15
Issuer's Name	CUSIP	Ticker Symbol	Ex-Dividend Date	Record Date	Payable Date	Total Distributions	Non-Dividend Distributions	Return of Capital %
ATAC Credit Rotation ETF	886364652	JOJO	9/4/2024	9/4/2024	9/6/2024	0.07375000	0.00000000	0.000000%
ATAC Credit Rotation ETF	886364652	JOJO	10/2/2024	10/2/2024	10/4/2024	0.07321000	0.00000000	0.000000%
ATAC Credit Rotation ETF	886364652	JOJO	11/4/2024	11/4/2024	11/6/2024	0.07270000	0.00000000	0.000000%
ATAC Credit Rotation ETF	886364652	JOJO	12/3/2024	12/3/2024	12/5/2024	0.05044000	0.00000000	0.000000%
ATAC Credit Rotation ETF	886364652	JOJO	12/27/2024	12/27/2024	12/31/2024	0.03801500	0.00000000	0.000000%
ATAC Credit Rotation ETF	886364652	JOJO	2/4/2025	2/4/2025	2/5/2025	0.04724000	0.00672879	14.243833%
ATAC Credit Rotation ETF	886364652	JOJO	3/4/2025	3/4/2025	3/5/2025	0.04724000	0.00672879	14.243833%
ATAC Credit Rotation ETF	886364652	JOJO	4/2/2025	4/2/2025	4/3/2025	0.05289000	0.00753356	14.243833%
ATAC Credit Rotation ETF	886364652	JOJO	5/2/2025	5/2/2025	5/5/2025	0.07568000	0.01077973	14.243833%
ATAC Credit Rotation ETF	886364652	JOJO	6/3/2025	6/3/2025	6/4/2025	0.07350957	0.01047058	14.243833%
ATAC Credit Rotation ETF	886364652	JOJO	7/2/2025	7/2/2025	7/3/2025	0.07250000	0.01032678	14.243833%
ATAC Credit Rotation ETF	886364652	JOJO	8/4/2025	8/4/2025	8/5/2025	0.05661000	0.00806343	14.243833%