



**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 § 301(c)(1), the portion of a distribution which is a dividend (as defined in IRC § 316), is includable in gross income.  
Pursuant to IRC § 301(c)(2), the portion of a distribution which is not a dividend, shall be applied against and reduce the adjusted basis of the stock.

**18** Can any resulting loss be recognized? ▶ No loss is recognized on the return of capital distribution. The reduction in shareholder basis may affect the amount of gain or loss realized on the sale of the shares.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The organizational action is reportable with respect to the taxable year ended December 31, 2020.

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 ▶ *Bruce Rosenberg* Date ▶ 1/15/2021

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

**SPDR Bloomberg Barclays Emerging Markets Local Bond ETF**

**EIN: 26-2520460**

**Fiscal Year Ended December 31, 2020**

**Supplemental Attachment to Form 997**

<b>Security Description (Fund Name)</b>	<b>CUSIP</b>	<b>Ticker Symbol</b>	<b>Record Date</b>	<b>Ex-Dividend Date</b>	<b>Payable Date</b>	<b>Total Distribution Per Share</b>	<b>Income Dividends</b>	<b>Nondividend Distributions</b>
SPDR Bloomberg Barclays Emerging Markets Local Bond ETF	78464A391	EBND	02/04/2020	02/03/2020	02/07/2020	0.091297	0.019778	0.071519
SPDR Bloomberg Barclays Emerging Markets Local Bond ETF	78464A391	EBND	03/03/2020	03/02/2020	03/06/2020	0.086008	0.018632	0.067376
SPDR Bloomberg Barclays Emerging Markets Local Bond ETF	78464A391	EBND	04/02/2020	04/01/2020	04/07/2020	0.100751	0.021826	0.078925
SPDR Bloomberg Barclays Emerging Markets Local Bond ETF	78464A391	EBND	05/04/2020	05/01/2020	05/07/2020	0.080384	0.017414	0.062970
SPDR Bloomberg Barclays Emerging Markets Local Bond ETF	78464A391	EBND	06/02/2020	06/01/2020	06/05/2020	0.084633	0.018334	0.066299
SPDR Bloomberg Barclays Emerging Markets Local Bond ETF	78464A391	EBND	07/02/2020	07/01/2020	07/07/2020	0.103090	0.022332	0.080758
SPDR Bloomberg Barclays Emerging Markets Local Bond ETF	78464A391	EBND	08/04/2020	08/03/2020	08/07/2020	0.081267	0.017605	0.063662
SPDR Bloomberg Barclays Emerging Markets Local Bond ETF	78464A391	EBND	09/02/2020	09/01/2020	09/08/2020	0.080505	0.017440	0.063065
SPDR Bloomberg Barclays Emerging Markets Local Bond ETF	78464A391	EBND	10/02/2020	10/01/2020	10/07/2020	0.073757	0.015978	0.057779
SPDR Bloomberg Barclays Emerging Markets Local Bond ETF	78464A391	EBND	11/03/2020	11/02/2020	11/06/2020	0.084553	0.018317	0.066236
SPDR Bloomberg Barclays Emerging Markets Local Bond ETF	78464A391	EBND	12/02/2020	12/01/2020	12/07/2020	0.078100	0.016919	0.061181
SPDR Bloomberg Barclays Emerging Markets Local Bond ETF	78464A391	EBND	12/21/2020	12/18/2020	12/24/2020	0.084683	0.018345	0.066338