## (December 2017 Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name SPDR® S&P SmallCap 600 ESG ETF 87-2430490 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact SSGA Funds Management, Inc. 1-866-787-2257 Fund\_Inquiry@ssga.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact One Iron Street Boston, MA 02210-1641 8 Date of action 9 Classification and description See Attachment Regulated Investment Company Shares - Non-Taxable Distribution 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) ESIX N/A Organizational Action Attach additional statements if needed. See back of form for additional guestions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► As summarized on the attached statement, the Issuer made distributions to shareholders that constitute, in all or in part, a non-taxable return of capital. 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 non-taxable return of capital portion of the distributions reduce the shareholder's tax basis in the Issuer's shares as calculated by multiplying the number of shares held at the time of the corresponding distributions by the non-taxable return of capital portion. See Attachment 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 Issuer's current and accumulated earnings and profits were compared to distributions made during the taxable period ended June 30, 2023. The non-taxable return of capital represents the amount of distributions paid during the period ended June 30, 2023 in excess of the Issuer's current and accumulated earnings and profits under IRC § 316.

**Preparer** 

**Use Only** 

Firm's name

Firm's address ▶

## Form 8937 (12-2017) Page 2 Part II **Organizational Action** (continued) 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. 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 June 30, 2023. 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 August 9, 2023 Signature ▶ Date ▶ Print your name ► David Lancaster Title ▶ **Assistant Treasurer** Print/Type preparer's name Preparer's signature PTIN Paid Check if self-employed

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Firm's EIN ▶

Phone no.

SPDR® S&P SmallCap 600 ESG ETF

EIN: 87-2430490

Fiscal Year Ended June 30, 2023

**Supplemental Attachment to Form 8937** 

Security						Total		
Description		Ticker	Record	<b>Ex-Dividend</b>	Payable	Distribution	Income	Nondividend
<u>(Fund Name)</u>	<u>CUSIP</u>	<u>Symbol</u>	<u>Date</u>	<u>Date</u>	<u>Date</u>	Per Share	<b>Dividends</b>	<b>Distributions</b>
SPDR® S&P SmallCap 600 ESG ETF	78468R481	ESIX	3/21/2023	3/20/2023	3/23/2023	0.080070	0.073151	0.006919
SPDR® S&P SmallCap 600 ESG ETF	78468R481	ESIX	6/21/2023	6/20/2023	6/23/2023	0.126912	0.115945	0.010967