

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
State Street Small/Mid Cap Equity Index Fund		47-4381614	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
SSGA Funds Management, Inc.	1-866-787-2257	Fund_Inquiry@ssga.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
One Iron Street		Boston, MA 02210-1641	
<b>8</b> Date of action		<b>9</b> Classification and description	
See Attachment		Regulated Investment Company Shares - Non-Taxable Distribution	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
See Attachment	N/A	SSMJX, SSMKX & SMLX	N/A

## 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 ► 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.
- 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 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
- 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 Issuer's current and accumulated earnings and profits were compared to distributions made during the taxable period ended December 31, 2023. The non-taxable return of capital represents the amount of distributions paid during the period ended December 31, 2023 in excess of the Issuer's current and accumulated earnings and profits under IRC § 316.

**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, 2023.**Sign Here**

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.

Signature ►

David Lancaster

Date ►

01/16/2024

Print your name ► David Lancaster

Title ► Assistant Treasurer

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

Send Form 9937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

**State Street Small/Mid Cap Equity Index Fund****EIN: 47-4381614****Fiscal Year Ended December 31, 2023****Supplemental Attachment to Form 8937**

<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>Short-term Capital Gain</b>	<b>Total Capital Gain Distr.</b>	<b>Nondividend Distributions</b>
State Street Small/Mid Cap Equity Index Fund - K	85749T400	SSMKX	12/22/2023	12/26/2023	12/26/2023	6.737800	3.728698	0.116600	2.659368	0.233134
State Street Small/Mid Cap Equity Index Fund - A	85749T608	SSMJX	12/22/2023	12/26/2023	12/26/2023	5.522400	2.577788	0.116600	2.659368	0.168644
State Street Small/Mid Cap Equity Index Fund - I	85749T509	SSMLX	12/22/2023	12/26/2023	12/26/2023	6.197600	3.217161	0.116600	2.659368	0.204471