

## IndexIQ ETFs Qualified Dividend Income

### Calendar Year 2023 Income Tax Information Notice

The Jobs and Growth Tax Relief Reconciliation Act of 2003, as extended, reduces tax rates on "qualified dividend income" (QDI) from common stock, certain preferred stock, and certain qualified foreign corporation stock subject to holding periods and other requirements. Interest from bonds and other fixed-income instruments is not treated as qualifying income. Regulated Investment Companies, such as the IndexIQ ETFs, may designate the eligible portion of their dividends paid as QDI. The table below summarizes the percentage of calendar year dividends paid by IndexIQ ETFs that represent QDI. Actual QDI amounts to be used for tax reporting purposes is located in Box 1b of IRS Form 1099-DIV.

Fund Name / Ticker	Calendar Basis QDI
IQ Hedge Multi-Strategy Tracker ETF (QAI)	5.76%
IQ Real Return ETF (CPI)	19.32%
IQ Global Resources ETF (GRES)	55.70%
IQ Merger Arbitrage ETF (MNA)	57.78%
IQ Healthy Hearts ETF (HART)	100.00%
IQ 500 International ETF (IQIN)	61.94%
IQ CBRE NextGen Real Estate ETF (ROOF)	6.15%
IQ CBRE Real Assets ETF (IQRA)	87.86%
IQ FTSE International Equity Currency Neutral ETF (HFXI)	79.97%
IQ Engender Equality ETF (EQUL)	100.00%
IQ Cleaner Transport ETF (CLNR)	67.59%
IQ Clean Oceans ETF (OCEN)	100.00%
IQ U.S. Small Cap ETF (CSML)	75.02%
IQ U.S. Large Cap ETF (CLRG)	100.00%
IQ Candriam International Equity ETF (IQSI)	80.38%
IQ Candriam U.S. Large Cap Equity ETF (IQSU)	98.03%
IQ U.S. Large Cap R&D Leaders ETF (LRND)	97.64%
IQ U.S. Mid Cap R&D Leaders ETF (MRND)	100.00%
IQ Global Equity R&D Leaders ETF (WRND)	82.46%
IQ Candriam U.S. Mid Cap Equity ETF (IQSM)	75.04%
IQ Winslow Large Cap Growth ETF (IWLG)	100.00%
IQ Winslow Focused Large Cap Growth ETF (IWFG)	100.00%

Before considering an investment in a Fund, you should understand that you could lose money.

**Consider the Fund's investment objectives, risks, and charges and expenses carefully before investing. The prospectus and the statement of additional information include this and other relevant information about the Fund and are available by visiting [newyorklifeinvestments.com](http://newyorklifeinvestments.com) or calling 888-474-7725. Read the prospectus carefully before investing. Shareholders are urged to consult with their tax advisor concerning the application of this information.**

IndexIQ, New York Life Investments, New York Life Insurance Company, and their affiliates do not provide legal tax or accounting advice. Please consult your own legal and tax advisors.

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