



New York Life Investments ETFs Dividends Received Deductions

Calendar Year 2024 Income Tax Information Notice

The table below provides corporate shareholders with the percentages of ordinary income dividends paid during calendar year 2024 that qualify in computing the amount of income eligible for the Dividends Received Deduction (DRD). Only those Funds found in this table have distributed income that qualifies for this deduction.

Fund Name / Ticker	Calendar Basis DRD Reallocation
IQ U.S. Small Cap ETF (CSML) (Liquidated April 29, 2024)	98.26%
NYLI 500 International ETF (IQIN) (Liquidated November 27, 2024)	0.00%
NYLI Candriam International Equity ETF (IQSI)	0.00%
NYLI Candriam U.S. Large Cap Equity ETF (IQSU)	91.21%
NYLI Candriam U.S. Mid Cap Equity ETF (IQSM)	65.16%
NYLI CBRE NextGen Real Estate ETF (ROOF) (Liquidated November 27, 2024)	0.00%
NYLI CBRE Real Assets ETF (IQRA)	22.69%
NYLI Clean Oceans ETF (OCEN)	23.17%
NYLI Cleaner Transport ETF (CLNR)	19.50%
NYLI Engender Equality ETF (EQUL) (Liquidated November 27, 2024)	100.00%
NYLI FTSE International Equity Currency Neutral ETF (HFXI)	0.00%
NYLI Global Equity R&D Leaders ETF (WRND)	58.57%
NYLI Healthy Hearts ETF (HART)	81.23%
NYLI Hedge Multi-Strategy Tracker ETF (QAI)	5.56%
NYLI Merger Arbitrage ETF (MNA)	0.00%
NYLI U.S. Large Cap R&D Leaders ETF (LRND)	100.00%
NYLI Winslow Focused Large Cap Growth ETF (IWFG)	18.27%
NYLI Winslow Large Cap Growth ETF (IWLG)	41.81%

Effective August 28, 2024, IndexIQ ETFs were renamed NYLI ETFs.

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