



# New York Life Investments ETFs

## Qualified Dividend Income

### Calendar Year 2024 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 New York Life Investments ETFs, may designate the eligible portion of their dividends paid as QDI. The table below summarizes the percentage of calendar year dividends paid by New York Life Investments 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 U.S. Small Cap ETF (CSML) (Liquidated April 29, 2024)	91.18%
NYLI 500 International ETF (IQIN) (Liquidated November 27, 2024)	75.15%
NYLI Candriam International Equity ETF (IQSI)	81.07%
NYLI Candriam U.S. Large Cap Equity ETF (IQSU)	96.28%
NYLI Candriam U.S. Mid Cap Equity ETF (IQSM)	71.84%
NYLI CBRE NextGen Real Estate ETF (ROOF) (Liquidated November 27, 2024)	10.13%
NYLI CBRE Real Assets ETF (IQRA)	50.93%
NYLI Clean Oceans ETF (OCEN)	97.05%
NYLI Cleaner Transport ETF (CLNR)	100.00%
NYLI Engender Equality ETF (EQUL) (Liquidated November 27, 2024)	100.00%
NYLI FTSE International Equity Currency Neutral ETF (HFXI)	85.40%
NYLI Global Equity R&D Leaders ETF (WRND)	100.00%
NYLI Healthy Hearts ETF (HART)	100.00%
NYLI Hedge Multi-Strategy Tracker ETF (QAI)	14.19%
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)	21.46%
NYLI Winslow Large Cap Growth ETF (IWLG)	44.80%

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

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INVESTMENTS

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