



**Part II Organizational Action** *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code Sections 301(c)(2), 316(b)(4), and 852(c)(3).

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**18** Can any resulting loss be recognized? ▶ No loss can be recognized by the shareholders of record for the nontaxable return of capital distribution received.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The information provided above will be reflected on the shareholder's 2025 1099-DIV statement box 3.

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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**  
Signature ▶ Signed Copy Maintained by Taxpayer Date ▶ 2/18/26

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>/s/ Ann Macdonald</u>	Preparer's signature	Title ▶ <u>Assistant Treasurer</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	
	Firm's address ▶				

REX Crypto Equity Premium Income ETF  
 Organizational Action: Return of Capital  
 Date of Action: 10/31/2025

Statement 1

Attachment for Form 9971, Report of Organizational Actions Affecting Basis of Securities

	Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15
<u>Issuer's Name and EIN</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>	<u>Record Date</u>	<u>Ex-Dividend Date</u>	<u>Payable Date</u>	<u>Nondividend Distributions</u>
REX Crypto Equity Premium Income ETF (99-4829971)	26923N439	CEPI	1/28/2025	1/28/2025	1/29/2025	\$ 1.69719350
REX Crypto Equity Premium Income ETF (99-4829971)	26923N439	CEPI	2/25/2025	2/25/2025	2/26/2025	\$ 1.57667627
REX Crypto Equity Premium Income ETF (99-4829971)	26923N439	CEPI	3/25/2025	3/25/2025	3/26/2025	\$ 1.45815738
REX Crypto Equity Premium Income ETF (99-4829971)	26923N439	CEPI	4/29/2025	4/29/2025	4/30/2025	\$ 1.32769619
REX Crypto Equity Premium Income ETF (99-4829971)	26923N439	CEPI	5/29/2025	5/29/2025	5/30/2025	\$ 1.38715572
REX Crypto Equity Premium Income ETF (99-4829971)	26923N439	CEPI	6/24/2025	6/24/2025	6/25/2025	\$ 1.37876143
REX Crypto Equity Premium Income ETF (99-4829971)	26923N439	CEPI	7/29/2025	7/29/2025	7/30/2025	\$ 1.45535929
REX Crypto Equity Premium Income ETF (99-4829971)	26923N439	CEPI	8/26/2025	8/26/2025	8/27/2025	\$ 1.41303810
REX Crypto Equity Premium Income ETF (99-4829971)	26923N439	CEPI	9/23/2025	9/23/2025	9/24/2025	\$ 1.43752143
REX Crypto Equity Premium Income ETF (99-4829971)	26923N439	CEPI	10/28/2025	10/28/2025	10/29/2025	\$ 1.49523214