



**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 ▶ 4/13/26

<b>Paid Preparer Use Only</b>	Print your name ▶ /s/ Robert Rokose	Preparer's signature	Title ▶ CFO	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 CRWV Growth & Income ETF  
 Organizational Action: Return of Capital  
 Date of Action: 12/31/2025

Statement 1

Attachment for Form 997, Report of Organizational Actions Affecting Basis of Securities

Issuer's Name and EIN	Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15
	CUSIP	Ticker Symbol	Record Date	Ex-Dividend Date	Payable Date		Nondividend Distributions
REX CRWV Growth & Income ETF (39-4372886)	761562701	CWII	11/18/2025	11/18/2025	11/19/2025	\$	0.08963032
REX CRWV Growth & Income ETF (39-4372886)	761562701	CWII	11/25/2025	11/25/2025	11/26/2025	\$	0.08935453
REX CRWV Growth & Income ETF (39-4372886)	761562701	CWII	12/2/2025	12/2/2025	12/3/2025	\$	0.08898682
REX CRWV Growth & Income ETF (39-4372886)	761562701	CWII	12/9/2025	12/9/2025	12/10/2025	\$	0.09321553
REX CRWV Growth & Income ETF (39-4372886)	761562701	CWII	12/16/2025	12/16/2025	12/17/2025	\$	0.08825139
REX CRWV Growth & Income ETF (39-4372886)	761562701	CWII	12/23/2025	12/23/2025	12/24/2025	\$	0.13485916
REX CRWV Growth & Income ETF (39-4372886)	761562701	CWII	12/30/2025	12/30/2025	12/31/2025	\$	0.11546224