

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
SEE APPENDIX A		SEE APPENDIX A	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Stephen Clancy		sclancy@icapitalnetwork.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
60 East 42nd Street, 27th Floor		New York, NY 10165	
8 Date of action	9 Classification and description		
SEE APPENDIX A	RETURN OF CAPITAL		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
SEE APPENDIX A	N/A	SEE APPENDIX A	N/A

## Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

- 14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► DURING THE YEAR ENDED DECEMBER 31, 2024, THE ISSUER DISTRIBUTED AMOUNTS TO ITS UNITHOLDERS, A PORTION OR ALL OF WHICH CONSTITUTED A RETURN OF CAPITAL. SEE APPENDIX A FOR A COMPLETE LIST OF DISTRIBUTIONS AND RETURN OF CAPITAL AMOUNTS.
- 15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► APPENDIX A PROVIDES THE TOTAL DISTRIBUTIONS PER UNIT, AS WELL AS THE RETURN OF CAPITAL PER UNIT, ON A DISTRIBUTION BY DISTRIBUTION BASIS. THE RETURN OF CAPITAL REPORTED SHOULD REDUCE THE TAXPAYER'S ADJUSTED BASIS OF EACH UNIT HELD ON THE DATE OF THE DISTRIBUTION.
- 16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► AN ANALYSIS OF THE ISSUER'S CURRENT AND ACCUMULATED EARNINGS AND PROFITS WAS PERFORMED IN ORDER TO DETERMINE THE PORTION OF THE DISTRIBUTION THAT CONSTITUTED A DIVIDEND AND THE PORTION THAT CONSTITUTED A RETURN OF CAPITAL.

**Part II** **Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶I.R.C. SECTION 301(c)(2)

**18** Can any resulting loss be recognized? ▶ THE RETURN OF CAPITAL REPORTED SHOULD REDUCE THE ADJUSTED BASIS OF EACH UNIT HELD ON THE DATE OF THE DISTRIBUTION. UPON THE DISPOSITION OF ALL OR A PORTION OF THE UNITS, THE TAXPAYER SHOULD RECOGNIZE GREATER GAIN/LESS LOSS.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶THE REPORTABLE TAX YEAR OF THE DISTRIBUTIONS IS 2024.**Sign Here**

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.

Signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Print your name ▶ \_\_\_\_\_

Title ▶ \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name <u>Baruch J. Cohen</u>	Preparer's signature <u>Baruch J. Cohen</u>	Date <u>2/13/2025</u>	Check <input checked="" type="checkbox"/> if self-employed	PTIN <u>P01269048</u>
Firm's name ▶ <u>Deloitte Tax, LLP</u>	Firm's EIN ▶ <u>86-1065772</u>		Phone no. <u>212-492-3600</u>	
Firm's address ▶ <u>30 ROCKEFELLER PLAZA</u>	<u>NEW YORK, NY 10112-0015</u>			

Send Form 9937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Issuer's Name	Issuer's EIN	Cusip 1	Cusip 2	Cusip 3	Cusip 4	Cusip 5	Ticker Symbol	Date of Corporate Action	Pay Rate per Unit	Per Unit Reduction of Taxpayer's Basis
Defined Preservation 100 Fund m+ funds, Series 8-1	87-0885553	55247F608	55247F509				MPS8-1	12/31/2024	0.07560	0.00473
Any tax advice included in this written communication was not intended or written to be used, and it cannot be used by the taxpayer, for the purpose of avoiding any penalties that may be imposed by any governmental taxing authority or agency.										