

# iShares Core S&P 500 ETF

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<b>New Category</b>	Publicly Traded
<b>Investment Manager</b>	iShares Core S&P 500 ETF
<b>Fund Status</b>	
<b>Archive</b>	No
<b>Custodian</b>	Any brokerage account
<b>Jurisdiction</b>	USA
	Yes
<b>T1135 Reporting</b>	Category 2 - Share of non-resident corporations (other than foreign affiliates)
<b>Currency</b>	USD
	T Slips (T3/T5)
<b>Tax Slip</b>	Please note realized gain/loss reports will also need to be requested in order to ensure all transactions are captured. T slips provide data at the fund level but if a client triggers a sale or purchase it would not be captured in the T slip
<b>Receiver of Tax Receipt</b>	RFO/Client
<b>Tax Slips Expected</b>	February/March
<b>Statements Expected</b>	Monthly
<b>Accounting Treatment</b>	Per T Slip. Distribution received recorded as deferred income and reallocate per T slip at year-end.
<b>Tax Memo/ Tax Treatment</b>	Per T slip
<b>US Tax Return Required</b>	No
<b>Type</b>	Shares

**Nature  
of Investment**

iShares Core S&P 500 ETF (the Fund) is an exchange-traded fund. The Fund seeks investment results that correspond generally to the price and yield performance of the Standard & Poor's 500 Index (the Index). The Index measures the performance of the large-capitalization sector of the United States equity market. The component stocks are weighted according to the total float-adjusted market value of their outstanding shares.

**Notes**