

iShares Core S&P 500 ETF

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New Category	Publicly Traded
Investment Manager	iShares Core S&P 500 ETF
Fund Status	
Archive	No
Custodian	Any brokerage account
Jurisdiction	USA
	Yes
T1135 Reporting	Category 2 - Share of non-resident corporations (other than foreign affiliates)
Currency	USD
Tax Slip	T Slips (T3/T5) 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
Receiver of Tax Receipt	RFO/Client
Tax Slips Expected	February/March
Statements Expected	Monthly
Accounting Treatment	Per T Slip. Distribution received recorded as deferred income and reallocate per T slip at year-end.
Tax Memo/ Tax Treatment	Per T slip
US Tax Return Required	No
Type	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