



BNY MELLON

2 Hanson Place
12th Floor
Brooklyn, NY 11217

The Bank of New York Mellon, in its capacity as Trustee, has prepared the information posted by the Sponsor herein in accordance with its duties, obligations and standard of care as set forth in the Trust Agreement.

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name SEE APPENDIX A			2 Issuer's employer identification number (EIN) SEE APPENDIX A		
3 Name of contact for additional information BNY MELLON, TRUSTEE		4 Telephone No. of contact 866-568-8985		5 Email address of contact BNYM.UIT.ETF.Tax@bnymellon.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact P.O. BOX 455			7 City, town, or post office, state, and Zip code of contact EAST SYRACUSE, NY 13057		
8 Date of action SEE APPENDIX A		9 Classification and description RETURN OF CAPITAL			
10 CUSIP number SEE APPENDIX A	11 Serial number(s) N/A	12 Ticker symbol SEE APPENDIX A	13 Account number(s) 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, 2014, 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.

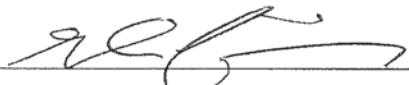
Part II Organizational Action (continued)

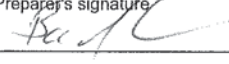
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
I.R.C. SECTION 301(c)(2)

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 2014.

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 ▶  Date ▶ 2/17/15
Print your name ▶ Gerardo Cipriano Title ▶ VP

Paid Preparer Use Only	Print/Type preparer's name Baruch J. Cohen	Preparer's signature 	Date 2/18/2015	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01269048
	Firm's name ▶ DELOITTE TAX LLP	Firm's EIN ▶ 86-1065772			
	Firm's address ▶ 1633 BROADWAY NEW YORK, NY 10019-6754	Phone no. 212-492-3600			

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name SEE APPENDIX B		2 Issuer's employer identification number (EIN) SEE APPENDIX B	
3 Name of contact for additional information BNY MELLON, TRUSTEE	4 Telephone No. of contact 866-568-8985	5 Email address of contact BNYM.UIT.ETF.Tax@bnymellon.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact P.O. BOX 455		7 City, town, or post office, state, and Zip code of contact EAST SYRACUSE, NY 13057	
8 Date of action SEE APPENDIX B		9 Classification and description RETURN OF CAPITAL	
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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.

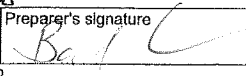
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
THE REPORTABLE TAX YEAR OF THE DISTRIBUTIONS IS 2014.

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 ▶  Date ▶ 3/12/15
Print your name ▶ Baruch J. Cohen Title ▶ VP

Paid Preparer Use Only

Print/Type preparer's name Baruch J. Cohen	Preparer's signature 	Date 3/13/2015	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01269048
Firm's name ▶ DELOITTE TAX LLP	Firm's EIN ▶ 86-1065772		Phone no. 212-492-3600	
Firm's address ▶ 1633 BROADWAY NEW YORK, NY 10019-6754				

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
SMARTTRUST, STRATEGIC GROWTH & INCOME TRUST, SERIES 4	35-2490112	83176H106	83176H114	83176H130	83176H122		SMTRSGD4	6/10/2014	\$ 0.08730	\$ 0.00390
SMARTTRUST, STRATEGIC GROWTH & INCOME TRUST, SERIES 4	35-2490112	83176H106	83176H114	83176H130	83176H122		SMTRSGD4	7/10/2014	\$ 0.05410	\$ 0.00242
SMARTTRUST, STRATEGIC GROWTH & INCOME TRUST, SERIES 4	35-2490112	83176H106	83176H114	83176H130	83176H122		SMTRSGD4	8/10/2014	\$ 0.04730	\$ 0.00211
SMARTTRUST, STRATEGIC GROWTH & INCOME TRUST, SERIES 4	35-2490112	83176H106	83176H114	83176H130	83176H122		SMTRSGD4	9/10/2014	\$ 0.08730	\$ 0.00390
SMARTTRUST, STRATEGIC GROWTH & INCOME TRUST, SERIES 4	35-2490112	83176H106	83176H114	83176H130	83176H122		SMTRSGD4	10/10/2014	\$ 0.05320	\$ 0.00238
SMARTTRUST, STRATEGIC GROWTH & INCOME TRUST, SERIES 4	35-2490112	83176H106	83176H114	83176H130	83176H122		SMTRSGD4	11/10/2014	\$ 0.05500	\$ 0.00246
SMARTTRUST, STRATEGIC GROWTH & INCOME TRUST, SERIES 4	35-2490112	83176H106	83176H114	83176H130	83176H122		SMTRSGD4	12/10/2014	\$ 0.08340	\$ 0.00373
SMARTTRUST, STRATEGIC GROWTH & INCOME TRUST, SERIES 4	35-2490112	83176H106	83176H114	83176H130	83176H122		SMTRSGD4	12/31/2014	\$ 0.02850	\$ 0.00127
SMARTTRUST, RISING INTEREST RATES HEDGE TRUST, SERIES 2	35-2492521	83176L107	83176L115	83176L131	83176L123		STRIRH02	4/10/2014	\$ 0.02770	\$ 0.00069
SMARTTRUST, RISING INTEREST RATES HEDGE TRUST, SERIES 2	35-2492521	83176L107	83176L115	83176L131	83176L123		STRIRH02	5/10/2014	\$ 0.01740	\$ 0.00043
SMARTTRUST, RISING INTEREST RATES HEDGE TRUST, SERIES 2	35-2492521	83176L107	83176L115	83176L131	83176L123		STRIRH02	6/10/2014	\$ 0.03480	\$ 0.00086
SMARTTRUST, RISING INTEREST RATES HEDGE TRUST, SERIES 2	35-2492521	83176L107	83176L115	83176L131	83176L123		STRIRH02	7/10/2014	\$ 0.03220	\$ 0.00080
SMARTTRUST, RISING INTEREST RATES HEDGE TRUST, SERIES 2	35-2492521	83176L107	83176L115	83176L131	83176L123		STRIRH02	8/10/2014	\$ 0.01600	\$ 0.00040
SMARTTRUST, RISING INTEREST RATES HEDGE TRUST, SERIES 2	35-2492521	83176L107	83176L115	83176L131	83176L123		STRIRH02	9/10/2014	\$ 0.03640	\$ 0.00090
SMARTTRUST, RISING INTEREST RATES HEDGE TRUST, SERIES 2	35-2492521	83176L107	83176L115	83176L131	83176L123		STRIRH02	10/10/2014	\$ 0.03250	\$ 0.00081
SMARTTRUST, RISING INTEREST RATES HEDGE TRUST, SERIES 2	35-2492521	83176L107	83176L115	83176L131	83176L123		STRIRH02	11/10/2014	\$ 0.01540	\$ 0.00038
SMARTTRUST, RISING INTEREST RATES HEDGE TRUST, SERIES 2	35-2492521	83176L107	83176L115	83176L131	83176L123		STRIRH02	12/10/2014	\$ 0.03650	\$ 0.00091
SMARTTRUST, RISING INTEREST RATES HEDGE TRUST, SERIES 2	35-2492521	83176L107	83176L115	83176L131	83176L123		STRIRH02	12/31/2014	\$ 0.03050	\$ 0.00076
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 5	35-2494786	83176R108	83176R116	83176R132	83176R124		SMTRZK05	5/10/2014	\$ 0.02540	\$ 0.00117
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 5	35-2494786	83176R108	83176R116	83176R132	83176R124		SMTRZK05	6/10/2014	\$ 0.04850	\$ 0.00224
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 5	35-2494786	83176R108	83176R116	83176R132	83176R124		SMTRZK05	7/10/2014	\$ 0.03370	\$ 0.00156
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 5	35-2494786	83176R108	83176R116	83176R132	83176R124		SMTRZK05	8/10/2014	\$ 0.32610	\$ 0.32023
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 5	35-2494786	83176R108	83176R116	83176R132	83176R124		SMTRZK05	8/10/2014	\$ 0.03160	\$ 0.00146
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 5	35-2494786	83176R108	83176R116	83176R132	83176R124		SMTRZK05	9/10/2014	\$ 0.03500	\$ 0.00162
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 5	35-2494786	83176R108	83176R116	83176R132	83176R124		SMTRZK05	10/10/2014	\$ 0.03530	\$ 0.00163
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 5	35-2494786	83176R108	83176R116	83176R132	83176R124		SMTRZK05	11/10/2014	\$ 0.01850	\$ 0.00085
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 5	35-2494786	83176R108	83176R116	83176R132	83176R124		SMTRZK05	12/10/2014	\$ 0.03870	\$ 0.00179
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 9	35-2494785	83176R104	83176R112	83176R138	83176R120		SMTRV09	5/10/2014	\$ 0.02670	\$ 0.00087
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 9	35-2494785	83176R104	83176R112	83176R138	83176R120		SMTRV09	6/10/2014	\$ 0.02760	\$ 0.00090
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 9	35-2494785	83176R104	83176R112	83176R138	83176R120		SMTRV09	7/10/2014	\$ 0.04680	\$ 0.00153
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 9	35-2494785	83176R104	83176R112	83176R138	83176R120		SMTRV09	8/10/2014	\$ 0.04350	\$ 0.00142
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 9	35-2494785	83176R104	83176R112	83176R138	83176R120		SMTRV09	9/10/2014	\$ 0.02310	\$ 0.00076
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 9	35-2494785	83176R104	83176R112	83176R138	83176R120		SMTRV09	10/10/2014	\$ 0.06670	\$ 0.00218
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 9	35-2494785	83176R104	83176R112	83176R138	83176R120		SMTRV09	11/10/2014	\$ 0.02820	\$ 0.00092
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 9	35-2494785	83176R104	83176R112	83176R138	83176R120		SMTRV09	12/10/2014	\$ 0.02140	\$ 0.00070
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 9	35-2494785	83176R104	83176R112	83176R138	83176R120		SMTRV09	12/18/2014	\$ 0.00760	\$ 0.00025
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 9	35-2494785	83176R104	83176R112	83176R138	83176R120		SMTRV09	12/31/2014	\$ 0.04270	\$ 0.00140
SMARTTRUST, ZACKS GARP COMPOSITE 35 TRUST, SERIES1	35-2497340	83176U107	83176U115	83176U131	83176U123		STGARP01	6/10/2014	\$ 0.01270	\$ 0.00240
SMARTTRUST, ZACKS GARP COMPOSITE 35 TRUST, SERIES1	35-2497340	83176U107	83176U115	83176U131	83176U123		STGARP01	7/10/2014	\$ 0.02130	\$ 0.00402
SMARTTRUST, ZACKS GARP COMPOSITE 35 TRUST, SERIES1	35-2497340	83176U107	83176U115	83176U131	83176U123		STGARP01	8/10/2014	\$ 0.02710	\$ 0.00511
SMARTTRUST, ZACKS GARP COMPOSITE 35 TRUST, SERIES1	35-2497340	83176U107	83176U115	83176U131	83176U123		STGARP01	9/10/2014	\$ 0.02250	\$ 0.00425
SMARTTRUST, ZACKS GARP COMPOSITE 35 TRUST, SERIES1	35-2497340	83176U107	83176U115	83176U131	83176U123		STGARP01	10/10/2014	\$ 0.01910	\$ 0.00360
SMARTTRUST, ZACKS GARP COMPOSITE 35 TRUST, SERIES1	35-2497340	83176U107	83176U115	83176U131	83176U123		STGARP01	11/10/2014	\$ 0.03350	\$ 0.00632
SMARTTRUST, ZACKS GARP COMPOSITE 35 TRUST, SERIES1	35-2497340	83176U107	83176U115	83176U131	83176U123		STGARP01	12/10/2014	\$ 0.02210	\$ 0.00417
SMARTTRUST, ADELANTE REIT GROWTH AND INCOME TRUST, SERIES 4	35-2508179	83177C106	83177C114	83177C130	83177C122		STREIT04	9/10/2014	\$ 0.02420	\$ 0.01275
SMARTTRUST, ADELANTE REIT GROWTH AND INCOME TRUST, SERIES 4	35-2508179	83177C106	83177C114	83177C130	83177C122		STREIT04	10/10/2014	\$ 0.02370	\$ 0.01249
SMARTTRUST, ADELANTE REIT GROWTH AND INCOME TRUST, SERIES 4	35-2508179	83177C106	83177C114	83177C130	83177C122		STREIT04	11/10/2014	\$ 0.04850	\$ 0.02556
SMARTTRUST, ADELANTE REIT GROWTH AND INCOME TRUST, SERIES 4	35-2508179	83177C106	83177C114	83177C130	83177C122		STREIT04	12/10/2014	\$ 0.03040	\$ 0.01602
SMARTTRUST, ADELANTE REIT GROWTH AND INCOME TRUST, SERIES 4	35-2508179	83177C106	83177C114	83177C130	83177C122		STREIT04	12/18/2014	\$ 0.05870	\$ 0.03093
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 10	35-2510540	83177G107	83177G115	83177G131	83177G123		SMTRV10	9/10/2014	\$ 0.02930	\$ 0.00074
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 10	35-2510540	83177G107	83177G115	83177G131	83177G123		SMTRV10	10/10/2014	\$ 0.04310	\$ 0.00109
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 10	35-2510540	83177G107	83177G115	83177G131	83177G123		SMTRV10	11/10/2014	\$ 0.03360	\$ 0.00085
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 10	35-2510540	83177G107	83177G115	83177G131	83177G123		SMTRV10	12/10/2014	\$ 0.03360	\$ 0.00085
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 10	35-2510540	83177G107	83177G115	83177G131	83177G123		SMTRV10	12/10/2014	\$ 0.02220	\$ 0.00056
SMARTTRUST, ENHANCED VALUE II TRUST, SERIES 10	35-2510540	83177G107	83177G115	83177G131	83177G123		SMTRV10	12/31/2014	\$ 0.05280	\$ 0.00134
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 6	35-2508180	83177H105	83177H113	83177H139	83177H121		SMTRZK06	8/10/2014	\$ 0.01020	\$ 0.00216
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 6	35-2508180	83177H105	83177H113	83177H139	83177H121		SMTRZK06	9/10/2014	\$ 0.03740	\$ 0.00794
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 6	35-2508180	83177H105	83177H113	83177H139	83177H121		SMTRZK06	10/10/2014	\$ 0.03520	\$ 0.00747
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 6	35-2508180	83177H105	83177H113	83177H139	83177H121		SMTRZK06	11/10/2014	\$ 0.02060	\$ 0.00437
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 6	35-2508180	83177H105	83177H113	83177H139	83177H121		SMTRZK06	12/10/2014	\$ 0.01610	\$ 0.00328
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 6	35-2508180	83177H105	83177H113	83177H139	83177H121		SMTRZK06	12/18/2014	\$ 0.02610	\$ 0.00342
SMARTTRUST, ZACKS DIVERSIFIED EQUITY & CORPORATE BOND TRUST, SERIES 6	35-2508180	83177H105	83177H113	83177H139	83177H121		SMTRZK06	12/31/2014	\$ 0.02270	\$ 0.00482
SMARTTRUST, DYNAMIC SECTOR INCOME TRUST, SERIES 10	35-2515163	83177Y108	83177Y116	83177Y132	83177Y124		SMTRDS10	12/10/2014	\$ 0.03790	\$ 0.00103
SMARTTRUST, DYNAMIC SECTOR INCOME TRUST, SERIES 10	35-2515163	83177Y108	83177Y116	83177Y132	83177Y124		SMTRDS10	12/18/2014	\$ 0.07840	\$ 0.00212
SMARTTRUST, DYNAMIC SECTOR INCOME TRUST, SERIES 10	35-2515163	83177Y108	83177Y116	83177Y132	83177Y124		SMTRDS10	12/31/2014	\$ 0.02360	\$ 0.00064
SMARTTRUST, DEFENSIVE 50 EQUITIES TRUST, SERIES 1	35-2515162	83178F108	83178F116	83178F132	83178F124		STDEF01	12/10/2014	\$ 0.01880	\$ 0.00202
SMARTTRUST, DEFENSIVE 50 EQUITIES TRUST, SERIES 1	35-2515162	83178F108	83178F116	83178F132	83178F124		STDEF01	12/18/2014	\$ 0.01540	\$ 0.00166
SMARTTRUST, DEFENSIVE 50 EQUITIES TRUST, SERIES 1	35-2515162	83178F108	83178F116	83178F132	83178F124		STDEF01	12/31/2014	\$ 0.01400	\$ 0.00151
SMARTTRUST, ADELANTE REIT GROWTH AND INCOME TRUST, SERIES 5	35-2519852	83178G106	83178G114	83178G130	83178G122		STREIT05	12/31/2014	\$ 0.05380	\$ 0.02363
SMARTTRUST, CLOSED-END FUND ADVISORS SELECT BDC TRUST, SERIES 2	35-2519878	83178V103	83178V111	83178V129	83178V137		STBDC002	12/31/2014	\$ 0.06070	\$ 0.02210

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.