



BNY MELLON

240 Greenwich St, 22W
New York, NY 10286

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.

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 2021.

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 ▶ *M. Kalantarova* Date ▶ 03/07/2022

Print your name ▶ Margarita Kalantarova Title ▶ VP

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	<u>Baruch J. Cohen</u>	<u><i>Baruch J. Cohen</i></u>	<u>3/3/2022</u>		<u>P01269048</u>
	Firm's name ▶ <u>Deloitte Tax, LLP</u>	Firm's address ▶ <u>30 ROCKEFELLER PLAZA NEW YORK, NY 10112-0015</u>		Firm's EIN ▶ <u>86-1065772</u>	Phone no. <u>212-492-3600</u>

SmartTrust®, E-Commerce Ecosystem Trust, Series 8	35-2697102	83192N665	83192N699	83192N681	83192N673		SMTRC08	10/10/2021	0.53820	0.48589
SmartTrust®, Interest Rate Outlook Trust, Series 3	35-2697103	83192W145	83192W178	83192W160	83192W152		STIROT03	4/10/2021	0.02210	0.00221
SmartTrust®, Interest Rate Outlook Trust, Series 3	35-2697103	83192W145	83192W178	83192W160	83192W152		STIROT03	5/10/2021	0.01610	0.00161
SmartTrust®, Interest Rate Outlook Trust, Series 3	35-2697103	83192W145	83192W178	83192W160	83192W152		STIROT03	6/10/2021	0.01680	0.00168
SmartTrust®, Interest Rate Outlook Trust, Series 3	35-2697103	83192W145	83192W178	83192W160	83192W152		STIROT03	7/10/2021	0.01570	0.00157
SmartTrust®, Interest Rate Outlook Trust, Series 3	35-2697103	83192W145	83192W178	83192W160	83192W152		STIROT03	8/10/2021	0.01710	0.00171
SmartTrust®, Interest Rate Outlook Trust, Series 3	35-2697103	83192W145	83192W178	83192W160	83192W152		STIROT03	9/10/2021	0.01390	0.00139
SmartTrust®, Interest Rate Outlook Trust, Series 3	35-2697103	83192W145	83192W178	83192W160	83192W152		STIROT03	10/10/2021	0.01440	0.00144
SmartTrust®, Interest Rate Outlook Trust, Series 3	35-2697103	83192W145	83192W178	83192W160	83192W152		STIROT03	11/10/2021	0.01460	0.00146
SmartTrust®, Interest Rate Outlook Trust, Series 3	35-2697103	83192W145	83192W178	83192W160	83192W152		STIROT03	12/10/2021	0.01820	0.00182
SmartTrust®, New American Economy Trust, Series 2	35-2698509	83192W384	83192W418	83192W400	83192W392		STNACT02	6/10/2021	0.01340	0.01132
SmartTrust®, New American Economy Trust, Series 2	35-2698509	83192W384	83192W418	83192W400	83192W392		STNACT02	9/10/2021	0.01580	0.01335
SmartTrust®, New American Economy Trust, Series 2	35-2698509	83192W384	83192W418	83192W400	83192W392		STNACT02	12/10/2021	0.01230	0.01039
SmartTrust®, Preferreds Plus Trust, Series 15	35-2698510	83192W269	83192W293	83192W285	83192W277		SMTRPP15	5/10/2021	0.01890	0.01012
SmartTrust®, Preferreds Plus Trust, Series 15	35-2698510	83192W269	83192W293	83192W285	83192W277		SMTRPP15	6/10/2021	0.00900	0.00167
SmartTrust®, Preferreds Plus Trust, Series 15	35-2698510	83192W269	83192W293	83192W285	83192W277		SMTRPP15	7/10/2021	0.00640	0.00374
SmartTrust®, Preferreds Plus Trust, Series 15	35-2698510	83192W269	83192W293	83192W285	83192W277		SMTRPP15	8/10/2021	0.01700	0.00092
SmartTrust®, Preferreds Plus Trust, Series 15	35-2698510	83192W269	83192W293	83192W285	83192W277		SMTRPP15	9/10/2021	0.02960	0.00160
SmartTrust®, Preferreds Plus Trust, Series 15	35-2698510	83192W269	83192W293	83192W285	83192W277		SMTRPP15	10/10/2021	0.07360	0.00397
SmartTrust®, Preferreds Plus Trust, Series 15	35-2698510	83192W269	83192W293	83192W285	83192W277		SMTRPP15	11/10/2021	0.01860	0.00100
SmartTrust®, Preferreds Plus Trust, Series 15	35-2698510	83192W269	83192W293	83192W285	83192W277		SMTRPP15	12/10/2021	0.02910	0.00157
SmartTrust®, Preferreds Plus Trust, Series 15	35-2698510	83192W269	83192W293	83192W285	83192W277		SMTRPP15	12/31/2021	0.02580	0.00139
SmartTrust®, New York Municipal Portfolio of Closed-End Funds Trust, Series 22	35-2698511	83192W426	83192W459	83192W442	83192W434		STNYCE22	5/10/2021	0.03490	0.00214
SmartTrust®, New York Municipal Portfolio of Closed-End Funds Trust, Series 22	35-2698511	83192W426	83192W459	83192W442	83192W434		STNYCE22	6/10/2021	0.03440	0.00211
SmartTrust®, New York Municipal Portfolio of Closed-End Funds Trust, Series 22	35-2698511	83192W426	83192W459	83192W442	83192W434		STNYCE22	7/10/2021	0.03390	0.00208
SmartTrust®, New York Municipal Portfolio of Closed-End Funds Trust, Series 22	35-2698511	83192W426	83192W459	83192W442	83192W434		STNYCE22	8/10/2021	0.03400	0.00208
SmartTrust®, New York Municipal Portfolio of Closed-End Funds Trust, Series 22	35-2698511	83192W426	83192W459	83192W442	83192W434		STNYCE22	9/10/2021	0.03390	0.00208
SmartTrust®, New York Municipal Portfolio of Closed-End Funds Trust, Series 22	35-2698511	83192W426	83192W459	83192W442	83192W434		STNYCE22	9/10/2021	0.52000	0.51886
SmartTrust®, New York Municipal Portfolio of Closed-End Funds Trust, Series 22	35-2698511	83192W426	83192W459	83192W442	83192W434		STNYCE22	10/10/2021	0.03010	0.00185
SmartTrust®, New York Municipal Portfolio of Closed-End Funds Trust, Series 22	35-2698511	83192W426	83192W459	83192W442	83192W434		STNYCE22	11/10/2021	0.03180	0.00195
SmartTrust®, New York Municipal Portfolio of Closed-End Funds Trust, Series 22	35-2698511	83192W426	83192W459	83192W442	83192W434		STNYCE22	12/10/2021	0.03170	0.00194
SmartTrust®, Tax Free Income Trust, Series 37	35-2698512	83192W343	83192W376	83192W368	83192W350		SMTRTF37	5/10/2021	0.01580	0.00115
SmartTrust®, Tax Free Income Trust, Series 37	35-2698512	83192W343	83192W376	83192W368	83192W350		SMTRTF37	6/10/2021	0.01610	0.00116
SmartTrust®, Tax Free Income Trust, Series 37	35-2698512	83192W343	83192W376	83192W368	83192W350		SMTRTF37	7/10/2021	0.01520	0.00113
SmartTrust®, Tax Free Income Trust, Series 37	35-2698512	83192W343	83192W376	83192W368	83192W350		SMTRTF37	8/10/2021	0.01570	0.00114
SmartTrust®, Tax Free Income Trust, Series 37	35-2698512	83192W343	83192W376	83192W368	83192W350		SMTRTF37	9/10/2021	0.01610	0.00116
SmartTrust®, Tax Free Income Trust, Series 37	35-2698512	83192W343	83192W376	83192W368	83192W350		SMTRTF37	10/10/2021	0.01590	0.00115
SmartTrust®, Tax Free Income Trust, Series 37	35-2698512	83192W343	83192W376	83192W368	83192W350		SMTRTF37	11/10/2021	0.01510	0.00112
SmartTrust®, Tax Free Income Trust, Series 37	35-2698512	83192W343	83192W376	83192W368	83192W350		SMTRTF37	12/10/2021	0.03480	0.00112
SmartTrust®, California Municipal Portfolio of Closed-End Funds Trust, Series 1	35-2698550	83192W541	83192W574	83192W566	83192W558		STCACE16	5/10/2021	0.02150	0.00047
SmartTrust®, California Municipal Portfolio of Closed-End Funds Trust, Series 1	35-2698550	83192W541	83192W574	83192W566	83192W558		STCACE16	6/10/2021	0.02840	0.00062
SmartTrust®, California Municipal Portfolio of Closed-End Funds Trust, Series 1	35-2698550	83192W541	83192W574	83192W566	83192W558		STCACE16	7/10/2021	0.03090	0.00067
SmartTrust®, California Municipal Portfolio of Closed-End Funds Trust, Series 1	35-2698550	83192W541	83192W574	83192W566	83192W558		STCACE16	8/10/2021	0.03190	0.00069
SmartTrust®, California Municipal Portfolio of Closed-End Funds Trust, Series 1	35-2698550	83192W541	83192W574	83192W566	83192W558		STCACE16	9/10/2021	0.03060	0.00066
SmartTrust®, California Municipal Portfolio of Closed-End Funds Trust, Series 1	35-2698550	83192W541	83192W574	83192W566	83192W558		STCACE16	10/10/2021	0.03260	0.00071
SmartTrust®, California Municipal Portfolio of Closed-End Funds Trust, Series 1	35-2698550	83192W541	83192W574	83192W566	83192W558		STCACE16	11/10/2021	0.03220	0.00070
SmartTrust®, California Municipal Portfolio of Closed-End Funds Trust, Series 1	35-2698550	83192W541	83192W574	83192W566	83192W558		STCACE16	12/10/2021	0.03200	0.00069
SmartTrust®, Argus Dividend Growers Total Return Trust, Series 28	35-2698552	83192W467	83192W491	83192W483	83192W475		SMTRAR28	6/10/2021	0.02100	0.00833
SmartTrust®, Argus Dividend Growers Total Return Trust, Series 28	35-2698552	83192W467	83192W491	83192W483	83192W475		SMTRAR28	7/10/2021	0.02180	0.00508
SmartTrust®, Argus Dividend Growers Total Return Trust, Series 28	35-2698552	83192W467	83192W491	83192W483	83192W475		SMTRAR28	9/10/2021	0.02730	0.01083
SmartTrust®, Argus Dividend Growers Total Return Trust, Series 28	35-2698552	83192W467	83192W491	83192W483	83192W475		SMTRAR28	10/10/2021	0.02170	0.00544
SmartTrust®, Argus Dividend Growers Total Return Trust, Series 28	35-2698552	83192W467	83192W491	83192W483	83192W475		SMTRAR28	12/10/2021	0.02740	0.01087
SmartTrust®, Dorsey Wright® International MomentumTrust, Series 23	35-2698555	83192X226	83192X259	83192X242	83192X234		SMTRDW23	6/10/2021	0.01700	0.00355
SmartTrust®, Dorsey Wright® International MomentumTrust, Series 23	35-2698555	83192X226	83192X259	83192X242	83192X234		SMTRDW23	7/10/2021	0.02700	0.00564
SmartTrust®, Dorsey Wright® International MomentumTrust, Series 23	35-2698555	83192X226	83192X259	83192X242	83192X234		SMTRDW23	9/10/2021	0.01120	0.00234
SmartTrust®, Dorsey Wright® International MomentumTrust, Series 23	35-2698555	83192X226	83192X259	83192X242	83192X234		SMTRDW23	10/10/2021	0.06380	0.01333
SmartTrust®, Dorsey Wright® International MomentumTrust, Series 23	35-2698555	83192X226	83192X259	83192X242	83192X234		SMTRDW23	11/10/2021	0.01490	0.00311
SmartTrust®, Healthcare Innovations Trust, Series11	38-7268078	83192X309	83192X333	83192X325	83192X317		SMTRHC11	8/10/2021	0.55900	0.48169
SmartTrust®, Technology Revolution Trust, Series 7	38-7268079	83192X341	83192X374	83192X366	83192X358		SMTRTR07	8/10/2021	0.01740	0.00991
SmartTrust®, Technology Revolution Trust, Series 7	38-7268079	83192X341	83192X374	83192X366	83192X358		SMTRTR07	12/31/2021	0.01860	0.01116
SmartTrust®, Small Cap Opportunities Trust, Series1	38-7268080	83192X382	83192X416	83192X408	83192X390		SMTRSM01	10/10/2021	0.01760	0.00559
SmartTrust®, Small Cap Opportunities Trust, Series1	38-7268080	83192X382	83192X416	83192X408	83192X390		SMTRSM01	12/31/2021	0.02000	0.00604
SmartTrust®, Sustainable Impact Investing Trust, Series 18	38-7268082	83192X465	83192X499	83192X481	83192X473		SMTRSI18	8/10/2021	0.01590	0.00794
SmartTrust®, Sustainable Impact Investing Trust, Series 18	38-7268082	83192X465	83192X499	83192X481	83192X473		SMTRSI18	9/10/2021	0.02140	0.01069
SmartTrust®, Sustainable Impact Investing Trust, Series 18	38-7268082	83192X465	83192X499	83192X481	83192X473		SMTRSI18	11/10/2021	0.01940	0.00969
SmartTrust®, Sustainable Impact Investing Trust, Series 18	38-7268082	83192X465	83192X499	83192X481	83192X473		SMTRSI18	12/10/2021	0.02460	0.01229
SmartTrust®, Argus Dividend Growers Total Return Trust, Series 29	35-2710441	83192W665	83192W699	83192W681	83192W673		SMTRAR29	9/10/2021	0.01040	0.00416
SmartTrust®, Argus Dividend Growers Total Return Trust, Series 29	35-2710441	83192W665	83192W699	83192W681	83192W673		SMTRAR29	10/10/2021	0.01760	0.00704
SmartTrust®, Argus Dividend Growers Total Return Trust, Series 29	35-2710441	83192W665	83192W699	83192W681	83192W673		SMTRAR29	12/10/2021	0.01880	0.00752
SmartTrust®, Argus Dividend Growers Total Return Trust, Series 29	35-2710441	83192W665	83192W699	83192W681	83192W673		SMTRAR29	12/31/2021	0.00100	0.00040
SmartTrust®, Dorsey Wright® International MomentumTrust, Series 24	35-2710444	83192W822	83192W855	83192W848	83192W830		SMTRDW24	10/10/2021	0.04140	0.01642
SmartTrust®, Dorsey Wright® International MomentumTrust, Series 24	35-2710444	83192W822	83192W855	83192W848	83192W830		SMTRDW24	12/31/2021	0.04030	0.01598
SmartTrust®, Preferreds Plus Trust, Series 16	35-2710446	83192X623	83192X655	83192X648	83192X630		SMTRPP16	9/10/2021	0.01780	0.00247
SmartTrust®, Preferreds Plus Trust, Series 16	35-2710446	83192X623	83192X655	83192X648	83192X630		SMTRPP16	10/10/2021	0.07890	0.01093
SmartTrust®, Preferreds Plus Trust, Series 16	35-2710446	83192X623	83192X655	83192X648	83192X630		SMTRPP16	11/10/2021	0.01630	0.00236
SmartTrust®, Preferreds Plus Trust, Series 16	35-2710446	83192X623	83192X655	83192X648	83192X630		SMTRPP16	12/10/2021	0.02290	0.00317
SmartTrust®, Preferreds Plus Trust, Series 16	35-2710446	83192X623	83192X655	83192X648	83192X630		SMTRPP16	12/31/2021	0.07390	0.01024
SmartTrust®, Tax Free Income Trust										

SmartTrust®, California Municipal Portfolio of Closed-End Funds Trust, Series 1	35-2722319	83206H100	83206H134	83206H126	83206H118		STCACE17	12/31/2021	0.02160	0.00362
SmartTrust®, New American Economy Trust, Series 3	35-2722409	83205H465	83205H499	83205H481	83205H473		STNAET03	12/31/2021	0.00950	0.00247
SmartTrust®, Small Cap Opportunities Trust, Series 2	35-2722410	83205H507	83205H531	83205H523	83205H515		SMTRSM02	12/31/2021	0.02570	0.00495
SmartTrust®, New York Municipal Portfolio of Closed-End Funds Trust, Series 23	35-2722411	83205H549	83205H572	83205H564	83205H556		STNYCE23	11/10/2021	0.03430	0.00071
SmartTrust®, New York Municipal Portfolio of Closed-End Funds Trust, Series 23	35-2722411	83205H549	83205H572	83205H564	83205H556		STNYCE23	12/10/2021	0.03200	0.00066
SmartTrust®, New York Municipal Portfolio of Closed-End Funds Trust, Series 23	35-2722411	83205H549	83205H572	83205H564	83205H556		STNYCE23	12/31/2021	0.02600	0.00054
SmartTrust®, Argus Dividend Growers Total Return Trust, Series 30	35-2724359	83205H580	83205H614	83205H606	83205H598		SMTRAR30	12/10/2021	0.01440	0.00112
SmartTrust®, Argus Dividend Growers Total Return Trust, Series 30	35-2724359	83205H580	83205H614	83205H606	83205H598		SMTRAR30	12/31/2021	0.01100	0.00085
SmartTrust®, Dorsey Wright® International MomentumTrust, Series 25	35-2724357	83205H747	83205H770	83205H762	83205H754		SMTRDW25	12/31/2021	0.12950	0.12950
SmartTrust®, Dorsey Wright® International MomentumTrust, Series 25	35-2724357	83205H747	83205H770	83205H762	83205H754		SMTRDW25	12/31/2021	0.14560	0.00550
SmartTrust®, Healthcare Innovations Trust, Series 12	35-2728622	83192X747	83192X770	83192X762	83192X754		SMTRHC12	12/10/2021	0.33150	0.13412
SmartTrust®, Technology Revolution Trust, Series 8	35-2728621	83192X788	83192X812	83192X804	83192X796		SMTRR008	12/31/2021	0.01810	0.00861
SmartTrust®, Fundamental Equity Contrarians Trust, Series 6	35-2728619	83193H105	83193H139	83193H121	83193H113		STFECT06	12/31/2021	0.00690	0.00068
SmartTrust®, Sustainable Impact Investing Trust, Series 19	35-2728618	83193H147	83193H170	83193H162	83193H154		SMTRSI19	12/31/2021	0.01570	0.00024
SmartTrust®, California Municipal Portfolio of Closed-End Funds Trust, Series 1	35-2731283	83193H261	83193H295	83193H287	83193H279		STCACE18	12/31/2021	0.00270	0.00003

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.

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 2021.

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 ▶ 04/06/2022

Print your name ▶ Margarita Kalantarova Title ▶ VP

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Baruch J. Cohen		4/3/2022		P01269048
	Firm's name ▶ Deloitte Tax, LLP	Firm's EIN ▶ 86-1065772		Phone no. 212-492-3600	
	Firm's address ▶ 30 ROCKEFELLER PLAZA	NEW YORK, NY 10112-0015			

Form 8937 Appendix B
December 31, 2021

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, Rising Interest Rates Hedge Trust, Series 12	83-3117521	83201U106	83201U122	83201U130	83201U114		STRHRH2	1/10/2021	0.04130	0.04130
SmartTrust, CEFA Select BDC Trust, Series 15	35-2648359	83200U107	83200U123	83200U131	83200U115		STBCO015	1/10/2021	0.09990	0.08279
SmartTrust, Enhanced Value II Trust, Series 23	35-2648389	83203T107	83203T123	83203T131	83203T115		SMTREV23	1/10/2021	0.01600	0.01167
SmartTrust, Enhanced Value II Trust, Series 23	35-2648389	83203T107	83203T123	83203T131	83203T115		SMTREV23	1/10/2021	0.13760	0.13760
SmartTrust, Enhanced Value II Trust, Series 23	35-2648389	83203T107	83203T123	83203T131	83203T115		SMTREV23	2/10/2021	0.04870	0.03551
SmartTrust, Enhanced Value II Trust, Series 23	35-2648389	83203T107	83203T123	83203T131	83203T115		SMTREV23	3/10/2021	0.01470	0.01072
SmartTrust, CEFA Select BDC Trust, Series 16	35-2664123	83191X102	83191X128	83191X136	83191X110		STBCO016	1/10/2021	0.09130	0.00031
SmartTrust, CEFA Select BDC Trust, Series 16	35-2664123	83191X102	83191X128	83191X136	83191X110		STBCO016	2/10/2021	0.06370	0.00022
SmartTrust, CEFA Select BDC Trust, Series 16	35-2664123	83191X102	83191X128	83191X136	83191X110		STBCO016	4/10/2021	0.18330	0.00062
SmartTrust, CEFA Select BDC Trust, Series 16	35-2664123	83191X102	83191X128	83191X136	83191X110		STBCO016	5/10/2021	0.05930	0.00020
SmartTrust, CEFA Select BDC Trust, Series 16	35-2664123	83191X102	83191X128	83191X136	83191X110		STBCO016	6/10/2021	0.02210	0.00008
SmartTrust, Portfolio of Closed-End Fund Opportunities Trust, Series 19	35-2667100	83204N109	83204N125	83204N133	83204N117		SMTHG19	1/10/2021	0.05000	0.00260
SmartTrust, Portfolio of Closed-End Fund Opportunities Trust, Series 19	35-2667100	83204N109	83204N125	83204N133	83204N117		SMTHG19	2/10/2021	0.05050	0.00263
SmartTrust, Portfolio of Closed-End Fund Opportunities Trust, Series 19	35-2667100	83204N109	83204N125	83204N133	83204N117		SMTHG19	3/10/2021	0.05000	0.00263
SmartTrust, Portfolio of Closed-End Fund Opportunities Trust, Series 19	35-2667100	83204N109	83204N125	83204N133	83204N117		SMTHG19	4/10/2021	0.05010	0.00261
SmartTrust, Portfolio of Closed-End Fund Opportunities Trust, Series 19	35-2667100	83204N109	83204N125	83204N133	83204N117		SMTHG19	5/10/2021	0.04980	0.00259
SmartTrust, Portfolio of Closed-End Fund Opportunities Trust, Series 19	35-2667100	83204N109	83204N125	83204N133	83204N117		SMTHG19	6/10/2021	0.04960	0.00258
SmartTrust, Portfolio of Closed-End Fund Opportunities Trust, Series 19	35-2667100	83204N109	83204N125	83204N133	83204N117		SMTHG19	7/10/2021	0.04980	0.00259
SmartTrust, CEFA Select BDC Trust, Series 17	35-2671518	83192J102	83192J128	83192J136	83192J110		STBCO017	1/10/2021	0.06240	0.00626
SmartTrust, CEFA Select BDC Trust, Series 17	35-2671518	83192J102	83192J128	83192J136	83192J110		STBCO017	2/10/2021	0.07140	0.00716
SmartTrust, CEFA Select BDC Trust, Series 17	35-2671518	83192J102	83192J128	83192J136	83192J110		STBCO017	4/10/2021	0.15830	0.01588
SmartTrust, CEFA Select BDC Trust, Series 17	35-2671518	83192J102	83192J128	83192J136	83192J110		STBCO017	5/10/2021	0.07200	0.00722
SmartTrust, CEFA Select BDC Trust, Series 17	35-2671518	83192J102	83192J128	83192J136	83192J110		STBCO017	6/10/2021	0.01860	0.00187
SmartTrust, CEFA Select BDC Trust, Series 17	35-2671518	83192J102	83192J128	83192J136	83192J110		STBCO017	7/10/2021	0.12090	0.01213
SmartTrust, CEFA Select BDC Trust, Series 17	35-2671518	83192J102	83192J128	83192J136	83192J110		STBCO017	8/10/2021	0.06010	0.00603
SmartTrust, CEFA Select BDC Trust, Series 17	35-2671518	83192J102	83192J128	83192J136	83192J110		STBCO017	9/10/2021	0.01860	0.00187
SmartTrust, Preferred Plus Trust, Series 11	35-2671521	83205F105	83205F121	83205F139	83205F113		SMTPPP11	1/10/2021	0.02960	0.00483
SmartTrust, Preferred Plus Trust, Series 11	35-2671521	83205F105	83205F121	83205F139	83205F113		SMTPPP11	2/10/2021	0.03780	0.00617
SmartTrust, Preferred Plus Trust, Series 11	35-2671521	83205F105	83205F121	83205F139	83205F113		SMTPPP11	3/10/2021	0.02440	0.00386
SmartTrust, Preferred Plus Trust, Series 11	35-2671521	83205F105	83205F121	83205F139	83205F113		SMTPPP11	4/10/2021	0.05810	0.00948
SmartTrust, Preferred Plus Trust, Series 11	35-2671521	83205F105	83205F121	83205F139	83205F113		SMTPPP11	5/10/2021	0.03780	0.00617
SmartTrust, Preferred Plus Trust, Series 11	35-2671521	83205F105	83205F121	83205F139	83205F113		SMTPPP11	6/10/2021	0.02420	0.00395
SmartTrust, Preferred Plus Trust, Series 11	35-2671521	83205F105	83205F121	83205F139	83205F113		SMTPPP11	7/10/2021	0.05800	0.00946
SmartTrust, Preferred Plus Trust, Series 11	35-2671521	83205F105	83205F121	83205F139	83205F113		SMTPPP11	8/10/2021	0.03760	0.00613
SmartTrust, Preferred Plus Trust, Series 11	35-2671521	83205F105	83205F121	83205F139	83205F113		SMTPPP11	9/10/2021	0.02400	0.00391
SmartTrust, Preferred Plus Trust, Series 11	35-2671521	83205F105	83205F121	83205F139	83205F113		SMTPPP11	10/10/2021	0.05800	0.00946
SmartTrust, E-Commerce Ecosystem Trust, Series 6	35-2679327	831704580	831704606	831704614	831704598		SMTREC06	10/10/2021	0.85040	0.21413
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	1/10/2021	0.04740	0.01677
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	2/10/2021	0.04390	0.01553
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	3/10/2021	0.03710	0.01312
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	4/10/2021	0.05120	0.01811
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	5/10/2021	0.03980	0.01376
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	6/10/2021	0.03670	0.01298
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	7/10/2021	0.04660	0.01715
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	8/10/2021	0.04460	0.01578
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	9/10/2021	0.08100	0.02100
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	9/10/2021	0.03770	0.01333
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	10/10/2021	0.04850	0.01715
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	11/10/2021	0.04530	0.01602
SmartTrust, Strategic Growth & Income Trust, Series 20	35-2679328	831704622	831704648	831704655	831704630		SMTRSG20	12/10/2021	0.03920	0.01387
SmartTrust, Dynamic Sector Income Trust, Series 26	35-2679331	831704705	831704721	831704739	831704713		SMTROS26	1/10/2021	0.02770	0.00362
SmartTrust, Dynamic Sector Income Trust, Series 26	35-2679331	831704705	831704721	831704739	831704713		SMTROS26	2/10/2021	0.03070	0.00401
SmartTrust, Dynamic Sector Income Trust, Series 26	35-2679331	831704705	831704721	831704739	831704713		SMTROS26	3/10/2021	0.02670	0.00349
SmartTrust, Dynamic Sector Income Trust, Series 26	35-2679331	831704705	831704721	831704739	831704713		SMTROS26	4/10/2021	0.02840	0.00371
SmartTrust, Dynamic Sector Income Trust, Series 26	35-2679331	831704705	831704721	831704739	831704713		SMTROS26	5/10/2021	0.02480	0.00324
SmartTrust, Dynamic Sector Income Trust, Series 26	35-2679331	831704705	831704721	831704739	831704713		SMTROS26	6/10/2021	0.03950	0.00516
SmartTrust, Dynamic Sector Income Trust, Series 26	35-2679331	831704705	831704721	831704739	831704713		SMTROS26	7/10/2021	0.02820	0.00369
SmartTrust, Dynamic Sector Income Trust, Series 26	35-2679331	831704705	831704721	831704739	831704713		SMTROS26	8/10/2021	0.02580	0.00337
SmartTrust, Dynamic Sector Income Trust, Series 26	35-2679331	831704705	831704721	831704739	831704713		SMTROS26	9/10/2021	0.03610	0.00472
SmartTrust, Dynamic Sector Income Trust, Series 26	35-2679331	831704705	831704721	831704739	831704713		SMTROS26	10/10/2021	0.02670	0.00350
SmartTrust, Dynamic Sector Income Trust, Series 26	35-2679331	831704705	831704721	831704739	831704713		SMTROS26	11/10/2021	0.02600	0.00340
SmartTrust, Dynamic Sector Income Trust, Series 26	35-2679331	831704705	831704721	831704739	831704713		SMTROS26	12/10/2021	0.04660	0.00613
SmartTrust, CEFA Select BDC Trust, Series 18	35-2679399	831704788	831704804	831704812	831704796		STBCO018	2/10/2021	0.13390	0.00009
SmartTrust, CEFA Select BDC Trust, Series 18	35-2679399	831704788	831704804	831704812	831704796		STBCO018	3/10/2021	0.01140	0.00001
SmartTrust, CEFA Select BDC Trust, Series 18	35-2679399	831704788	831704804	831704812	831704796		STBCO018	4/10/2021	0.25950	0.00018
SmartTrust, CEFA Select BDC Trust, Series 18	35-2679399	831704788	831704804	831704812	831704796		STBCO018	5/10/2021	0.10370	0.00007
SmartTrust, CEFA Select BDC Trust, Series 18	35-2679399	831704788	831704804	831704812	831704796		STBCO018	6/10/2021	0.06830	0.00005
SmartTrust, CEFA Select BDC Trust, Series 18	35-2679399	831704788	831704804	831704812	831704796		STBCO018	7/10/2021	0.17850	0.00012
SmartTrust, CEFA Select BDC Trust, Series 18	35-2679399	831704788	831704804	831704812	831704796		STBCO018	8/10/2021	0.07950	0.00006
SmartTrust, CEFA Select BDC Trust, Series 18	35-2679399	831704788	831704804	831704812	831704796		STBCO018	9/10/2021	0.06810	0.00005
SmartTrust, CEFA Select BDC Trust, Series 18	35-2679399	831704788	831704804	831704812	831704796		STBCO018	10/10/2021	0.18420	0.00013
SmartTrust, CEFA Select BDC Trust, Series 18	35-2679399	831704788	831704804	831704812	831704796		STBCO018	11/10/2021	0.08060	0.00006
SmartTrust, CEFA Select BDC Trust, Series 18	35-2679399	831704788	831704804	831704812	831704796		STBCO018	12/10/2021	0.06930	0.00005
SmartTrust, CEFA Select BDC Trust, Series 18	35-2679399	831704788	831704804	831704812	831704796		STBCO018	12/31/2021	0.22020	0.00015
SmartTrust, Enhanced Value II Trust, Series 26	35-7265287	831926506	831926522	831926530	831926514		SMTREV26	2/10/2021	0.02120	0.00163
SmartTrust, Enhanced Value II Trust, Series 26	35-7265287	831926506	831926522	831926530	831926514		SMTREV26	3/10/2021	0.02130	0.00241
SmartTrust, Enhanced Value II Trust, Series 26	35-7265287	831926								

SmartTrust™, CEFA Select BDC Trust, Series 21	35-2698508	83192W228	83192W251	83192W244	83192W236	83192W517	8/10/2021	0.06970	0.00293
SmartTrust™, CEFA Select BDC Trust, Series 21	35-2698508	83192W228	83192W251	83192W244	83192W236	83192W517	9/10/2021	0.03010	0.00126
SmartTrust™, CEFA Select BDC Trust, Series 21	35-2698508	83192W228	83192W251	83192W244	83192W236	83192W517	10/10/2021	0.11440	0.00480
SmartTrust™, CEFA Select BDC Trust, Series 21	35-2698508	83192W228	83192W251	83192W244	83192W236	83192W517	11/10/2021	0.07430	0.00312
SmartTrust™, CEFA Select BDC Trust, Series 21	35-2698508	83192W228	83192W251	83192W244	83192W236	83192W517	12/10/2021	0.03120	0.00131
SmartTrust™, CEFA Select BDC Trust, Series 21	35-2698508	83192W228	83192W251	83192W244	83192W236	83192W517	12/31/2021	0.11230	0.00472
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 17	35-2698551	83192W509	83192W533	83192W525	83192W517	83192W517	6/10/2021	0.02800	0.00559
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 17	35-2698551	83192W509	83192W533	83192W525	83192W517	83192W517	7/10/2021	0.04130	0.00824
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 17	35-2698551	83192W509	83192W533	83192W525	83192W517	83192W517	8/10/2021	0.01080	0.00215
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 17	35-2698551	83192W509	83192W533	83192W525	83192W517	83192W517	9/10/2021	0.02360	0.00560
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 17	35-2698551	83192W509	83192W533	83192W525	83192W517	83192W517	10/10/2021	0.03080	0.00614
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 17	35-2698551	83192W509	83192W533	83192W525	83192W517	83192W517	11/10/2021	0.01440	0.00287
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 17	35-2698551	83192W509	83192W533	83192W525	83192W517	83192W517	12/10/2021	0.04580	0.00914
SmartTrust™, Tax-Advantaged Growth & Income, Series 25	35-2698554	83192W624	83192W657	83192W640	83192W632	83192W632	6/10/2021	0.03310	0.00875
SmartTrust™, Tax-Advantaged Growth & Income, Series 25	35-2698554	83192W624	83192W657	83192W640	83192W632	83192W632	7/10/2021	0.03410	0.00902
SmartTrust™, Tax-Advantaged Growth & Income, Series 25	35-2698554	83192W624	83192W657	83192W640	83192W632	83192W632	8/10/2021	0.03270	0.00865
SmartTrust™, Tax-Advantaged Growth & Income, Series 25	35-2698554	83192W624	83192W657	83192W640	83192W632	83192W632	9/10/2021	0.03090	0.00817
SmartTrust™, Tax-Advantaged Growth & Income, Series 25	35-2698554	83192W624	83192W657	83192W640	83192W632	83192W632	10/10/2021	0.03450	0.00912
SmartTrust™, Tax-Advantaged Growth & Income, Series 25	35-2698554	83192W624	83192W657	83192W640	83192W632	83192W632	11/10/2021	0.03200	0.00846
SmartTrust™, Tax-Advantaged Growth & Income, Series 25	35-2698554	83192W624	83192W657	83192W640	83192W632	83192W632	12/10/2021	0.03220	0.00851
SmartTrust™, Defensive 50 Equities Trust, Series 27	35-2698556	83192X184	83192X218	83192X200	83192X192	83192X192	6/10/2021	0.01620	0.00469
SmartTrust™, Defensive 50 Equities Trust, Series 27	35-2698556	83192X184	83192X218	83192X200	83192X192	83192X192	7/10/2021	0.02290	0.00606
SmartTrust™, Defensive 50 Equities Trust, Series 27	35-2698556	83192X184	83192X218	83192X200	83192X192	83192X192	8/10/2021	0.03160	0.00916
SmartTrust™, Defensive 50 Equities Trust, Series 27	35-2698556	83192X184	83192X218	83192X200	83192X192	83192X192	10/10/2021	0.01720	0.00501
SmartTrust™, Defensive 50 Equities Trust, Series 27	35-2698556	83192X184	83192X218	83192X200	83192X192	83192X192	11/10/2021	0.01620	0.00469
SmartTrust™, Defensive 50 Equities Trust, Series 27	35-2698556	83192X184	83192X218	83192X200	83192X192	83192X192	12/10/2021	0.02260	0.00655
SmartTrust™, Fundamental Equity Contrarians Trust, Series 5	38-7268081	83192X424	83192X457	83192X440	83192X432	83192X432	9/10/2021	0.01560	0.00121
SmartTrust™, Fundamental Equity Contrarians Trust, Series 5	38-7268081	83192X424	83192X457	83192X440	83192X432	83192X432	10/10/2021	0.01070	0.00700
SmartTrust™, Fundamental Equity Contrarians Trust, Series 5	38-7268081	83192X424	83192X457	83192X440	83192X432	83192X432	12/31/2021	0.00590	0.00386
SmartTrust™, Strategic Growth & Income Trust, Series 24	38-7268083	83192X507	83192X531	83192X523	83192X515	83192X515	7/10/2021	0.01280	0.00151
SmartTrust™, Strategic Growth & Income Trust, Series 24	38-7268083	83192X507	83192X531	83192X523	83192X515	83192X515	8/10/2021	0.04510	0.00533
SmartTrust™, Strategic Growth & Income Trust, Series 24	38-7268083	83192X507	83192X531	83192X523	83192X515	83192X515	9/10/2021	0.04340	0.00513
SmartTrust™, Strategic Growth & Income Trust, Series 24	38-7268083	83192X507	83192X531	83192X523	83192X515	83192X515	10/10/2021	0.03560	0.00421
SmartTrust™, Strategic Growth & Income Trust, Series 24	38-7268083	83192X507	83192X531	83192X523	83192X515	83192X515	11/10/2021	0.04620	0.00546
SmartTrust™, Strategic Growth & Income Trust, Series 24	38-7268083	83192X507	83192X531	83192X523	83192X515	83192X515	12/10/2021	0.04780	0.00565
SmartTrust™, Strategic Growth & Income Trust, Series 24	38-7268083	83192X507	83192X531	83192X523	83192X515	83192X515	12/31/2021	0.03150	0.00372
SmartTrust™, Dynamic Sector Income Trust, Series 30	35-2710439	83192X549	83192X572	83192X564	83192X556	83192X556	8/10/2021	0.01350	0.00237
SmartTrust™, Dynamic Sector Income Trust, Series 30	35-2710439	83192X549	83192X572	83192X564	83192X556	83192X556	9/10/2021	0.04060	0.00712
SmartTrust™, Dynamic Sector Income Trust, Series 30	35-2710439	83192X549	83192X572	83192X564	83192X556	83192X556	10/10/2021	0.02800	0.00491
SmartTrust™, Dynamic Sector Income Trust, Series 30	35-2710439	83192X549	83192X572	83192X564	83192X556	83192X556	11/10/2021	0.01870	0.00328
SmartTrust™, Dynamic Sector Income Trust, Series 30	35-2710439	83192X549	83192X572	83192X564	83192X556	83192X556	12/10/2021	0.04190	0.00735
SmartTrust™, Dynamic Sector Income Trust, Series 30	35-2710439	83192X549	83192X572	83192X564	83192X556	83192X556	12/31/2021	0.03730	0.00654
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 18	35-2710440	83192W707	83192W731	83192W723	83192W715	83192W715	9/10/2021	0.03400	0.00822
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 18	35-2710440	83192W707	83192W731	83192W723	83192W715	83192W715	10/10/2021	0.04240	0.01025
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 18	35-2710440	83192W707	83192W731	83192W723	83192W715	83192W715	11/10/2021	0.01230	0.00297
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 18	35-2710440	83192W707	83192W731	83192W723	83192W715	83192W715	12/10/2021	0.04800	0.01161
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 18	35-2710440	83192W707	83192W731	83192W723	83192W715	83192W715	12/31/2021	0.02760	0.00667
SmartTrust™, CEFA Select BDC Trust, Series 22	35-2710442	83192W749	83192W772	83192W764	83192W756	83192W756	9/10/2021	0.01910	0.00129
SmartTrust™, CEFA Select BDC Trust, Series 22	35-2710442	83192W749	83192W772	83192W764	83192W756	83192W756	10/10/2021	0.10580	0.00717
SmartTrust™, CEFA Select BDC Trust, Series 22	35-2710442	83192W749	83192W772	83192W764	83192W756	83192W756	11/10/2021	0.07430	0.00504
SmartTrust™, CEFA Select BDC Trust, Series 22	35-2710442	83192W749	83192W772	83192W764	83192W756	83192W756	12/10/2021	0.02780	0.00188
SmartTrust™, CEFA Select BDC Trust, Series 22	35-2710442	83192W749	83192W772	83192W764	83192W756	83192W756	12/31/2021	0.14970	0.01015
SmartTrust™, Defensive 50 Equities Trust, Series 28	35-2710445	83192W806	83192W839	83192W821	83192W813	83192W813	9/10/2021	0.01550	0.00512
SmartTrust™, Defensive 50 Equities Trust, Series 28	35-2710445	83192W806	83192W839	83192W821	83192W813	83192W813	10/10/2021	0.02040	0.00674
SmartTrust™, Defensive 50 Equities Trust, Series 28	35-2710445	83192W806	83192W839	83192W821	83192W813	83192W813	11/10/2021	0.01290	0.00426
SmartTrust™, Defensive 50 Equities Trust, Series 28	35-2710445	83192W806	83192W839	83192W821	83192W813	83192W813	12/10/2021	0.01890	0.00624
SmartTrust™, Defensive 50 Equities Trust, Series 28	35-2710445	83192W806	83192W839	83192W821	83192W813	83192W813	12/31/2021	0.02060	0.00680
SmartTrust™, E-Commerce Ecosystem Trust, Series 9	35-2710451	83205H382	83205H416	83205H408	83205H390	83205H390	12/10/2021	0.04100	0.00747
SmartTrust™, E-Commerce Ecosystem Trust, Series 9	35-2710451	83205H382	83205H416	83205H408	83205H390	83205H390	12/31/2021	0.00750	0.00137
SmartTrust™, Portfolio of Closed-End Fund Opportunities Trust, Series 25	35-2710452	83205H382	83205H416	83205H408	83205H390	83205H390	9/10/2021	0.01370	0.00402
SmartTrust™, Portfolio of Closed-End Fund Opportunities Trust, Series 25	35-2710452	83205H382	83205H416	83205H408	83205H390	83205H390	10/10/2021	0.05220	0.01531
SmartTrust™, Portfolio of Closed-End Fund Opportunities Trust, Series 25	35-2710452	83205H382	83205H416	83205H408	83205H390	83205H390	11/10/2021	0.05310	0.01557
SmartTrust™, Portfolio of Closed-End Fund Opportunities Trust, Series 25	35-2710452	83205H382	83205H416	83205H408	83205H390	83205H390	12/10/2021	0.04660	0.01366
SmartTrust™, Portfolio of Closed-End Fund Opportunities Trust, Series 25	35-2710452	83205H382	83205H416	83205H408	83205H390	83205H390	12/31/2021	0.06400	0.01876
SmartTrust™, Tax-Advantaged Growth & Income, Series 26	35-2722317	83205H424	83205H457	83205H440	83205H432	83205H432	10/10/2021	0.03350	0.00959
SmartTrust™, Tax-Advantaged Growth & Income, Series 26	35-2722317	83205H424	83205H457	83205H440	83205H432	83205H432	11/10/2021	0.02720	0.00779
SmartTrust™, Tax-Advantaged Growth & Income, Series 26	35-2722317	83205H424	83205H457	83205H440	83205H432	83205H432	12/10/2021	0.04370	0.01252
SmartTrust™, Tax-Advantaged Growth & Income, Series 26	35-2722317	83205H424	83205H457	83205H440	83205H432	83205H432	12/31/2021	0.02580	0.00739
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 19	35-2724360	83205H622	83205H655	83205H648	83205H630	83205H630	12/10/2021	0.04510	0.00636
SmartTrust™, Morningstar Dividend Yield Select Trust, Series 19	35-2724360	83205H622	83205H655	83205H648	83205H630	83205H630	12/31/2021	0.03380	0.00772
SmartTrust™, Defensive 50 Equities Trust, Series 29	35-2724356	83205H705	83205H739	83205H721	83205H713	83205H713	12/10/2021	0.01750	0.00291
SmartTrust™, Defensive 50 Equities Trust, Series 29	35-2724356	83205H705	83205H739	83205H721	83205H713	83205H713	12/31/2021	0.03050	0.00507
SmartTrust™, Dynamic Sector Income Trust, Series 31	35-2724355	83205H820	83205H853	83205H846	83205H838	83205H838	12/10/2021	0.06510	0.00357
SmartTrust™, Dynamic Sector Income Trust, Series 31	35-2724355	83205H820	83205H853	83205H846	83205H838	83205H838	12/31/2021	0.05670	0.00311
SmartTrust™, CEFA Select BDC Trust, Series 23	35-2728620	83192X820	83192X853	83192X846	83192X838	83192X838	12/10/2021	0.01670	0.00098
SmartTrust™, CEFA Select BDC Trust, Series 23	35-2728620	83192X820	83192X853	83192X846	83192X838	83192X838	12/31/2021	0.16480	0.00971

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