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.

Form **8937**
(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

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, 2013, 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 2013.

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 ▶ 2/20/14

Print your name ▶ Chi So Title ▶ VP

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [X] if self-employed	PTIN
Baruch J. Cohen		2/20/2014		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	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Form 8937 Appendix A
December 31, 2013

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
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO 4Q 2012	35-2459396	45327B106	45327B114	45327B122	45327B130		NDB4Q12	7/10/2013	$ 0.21560	$ 0.21446
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO 4Q 2012	35-2459396	45327B106	45327B114	45327B122	45327B130		NDB4Q12	12/10/2013	$ 0.16070	$ 0.15985
EUROPEAN DIVIDEND BUILDERS PORTFOLIO 4Q 2012	35-2456919	45327D102	45327D110	45327D128	45327D136		EDB4Q12	3/10/2013	$ 0.01510	$ 0.01510
EUROPEAN DIVIDEND BUILDERS PORTFOLIO 4Q 2012	35-2456919	45327D102	45327D110	45327D128	45327D136		EDB4Q12	7/10/2013	$ 0.01520	$ 0.01520
EUROPEAN DIVIDEND BUILDERS PORTFOLIO 4Q 2012	35-2456919	45327D102	45327D110	45327D128	45327D136		EDB4Q12	12/18/2013	$ 0.01230	$ 0.01230
EMERGING MARKETS GDP GROWTH PORTFOLIO, SERIES 1	35-2451326	45327J109	45327J117	45327J125	45327J133		EMG0001	9/12/2013	$ 0.28590	$ 0.00009
BALANCED RISK ALLOCATION PORTFOLIO, 4Q 2012	35-2456867	45327P105	45327P113	45327P121	45327P139		BRA4Q12	12/18/2013	$ 0.01910	$ 0.01910
BALANCE SHEET STRENTGH PORTFOLIO SERIES 2	35-2459395	45327R101	45327R119	45327R127	45327R135		BSS0002	2/10/2013	$ 0.18590	$ 0.18590
BALANCE SHEET STRENTGH PORTFOLIO SERIES 2	35-2459395	45327R101	45327R119	45327R127	45327R135		BSS0002	6/10/2013	$ 0.11040	$ 0.09130
BALANCE SHEET STRENTGH PORTFOLIO SERIES 2	35-2459395	45327R101	45327R119	45327R127	45327R135		BSS0002	10/10/2013	$ 0.01930	$ 0.01930
BALANCE SHEET STRENTGH PORTFOLIO SERIES 2	35-2459395	45327R101	45327R119	45327R127	45327R135		BSS0002	12/10/2013	$ 0.01670	$ 0.01381
EMERGING MARKETS GDP GROWTH PORTFOLIO SERIES 2	35-2466455	45327V102	45327V110	45327V128	45327V136		EMG0002	12/10/2013	$ 0.02890	$ 0.00829
EMERGING MARKETS GDP GROWTH PORTFOLIO SERIES 2	35-2466455	45327V136	45327V110	45327V102	45327V128		EMG0002	12/31/2013	$ 0.05480	$ 0.01572
BALANCED RISK ALLOCATION PORTFOLIO 1Q 2013	35-2463582	45327X108	45327X116	45327X124	45327X132		BRA1Q13	12/10/2013	$ 0.07180	$ 0.03648
BALANCED RISK ALLOCATION PORTFOLIO 1Q 2013	35-2463582	45327X108	45327X116	45327X124	45327X132		BRA1Q13	12/18/2013	$ 0.01880	$ 0.00955
BALANCED RISK ALLOCATION PORTFOLIO 1Q 2013	35-2463582	45327X108	45327X116	45327X124	45327X132		BRA1Q13	12/18/2013	$ 0.01990	$ 0.01990
BALANCED RISK ALLOCATION PORTFOLIO 1Q 2013	35-2463582	45327X132	45327X116	45327X108	45327X124		BRA1Q13	12/31/2013	$ 0.03820	$ 0.01941
ZACKS SELECT EQUITIES BLEND PORTFOLIO 2Q 2013	35-2472951	45327Y106	45327Y114	45327Y122	45327Y130		SEB2Q13	12/18/2013	$ 0.01810	$ 0.01810
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO 1Q 2013	35-2466460	45328A107	45328A115	45328A123	45328A131		NDB1Q13	6/10/2013	$ 0.04460	$ 0.01823
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO 1Q 2013	35-2466460	45328A107	45328A115	45328A123	45328A131		NDB1Q13	12/10/2013	$ 0.06180	$ 0.02526
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO 1Q 2013	35-2466460	45328A107	45328A115	45328A123	45328A131		NDB1Q13	12/10/2013	$ 0.12480	$ 0.12480
INCAPITAL MORNINGSTAR WIDE MOAT PORTFOLIO, 3Q 2013	35-2475920	45328B105	45328B113	45328B121	45328B139		WMP3Q13	12/10/2013	$ 0.02650	$ 0.02650
INCAPITAL MORNINGSTAR WIDE MOAT PORTFOLIO, 3Q 2013	35-2475920	45328B105	45328B113	45328B121	45328B139		WMP3Q13	12/18/2013	$ 0.00290	$ 0.00290
EUROPEAN DIVIDEND BUILDERS PORTFOLIO 1Q 2013	35-2466456	45328C103	45328C111	45328C129	45328C137		EDB1Q13	6/10/2013	$ 0.17630	$ 0.11495
EUROPEAN DIVIDEND BUILDERS PORTFOLIO 1Q 2013	35-2466456	45328C103	45328C111	45328C129	45328C137		EDB1Q13	8/10/2013	$ 0.01040	$ 0.01040
INCAPITAL MORNINGSTAR WIDE MOAT PORTFOLIO, 2Q 2013	35-2469611	45328D101	45328D119	45328D127	45328D135		WMP2Q13	6/10/2013	$ 0.01030	$ 0.00668
INCAPITAL MORNINGSTAR WIDE MOAT PORTFOLIO, 2Q 2013	35-2469611	45328D101	45328D119	45328D127	45328D135		WMP2Q13	12/10/2013	$ 0.07270	$ 0.04715
BALANCED RISK ALLOCATION PORTFOLIO 2Q 2013	35-2472950	45328E109	45328E117	45328E125	45328E133		BRA2Q13	6/10/2013	$ 0.01530	$ 0.00706
BALANCED RISK ALLOCATION PORTFOLIO 2Q 2013	35-2472950	45328E109	45328E117	45328E125	45328E133		BRA2Q13	12/18/2013	$ 0.01910	$ 0.00881
BALANCED RISK ALLOCATION PORTFOLIO 2Q 2013	35-2472950	45328E109	45328E117	45328E125	45328E133		BRA2Q13	12/18/2013	$ 0.05340	$ 0.05340
BALANCED RISK ALLOCATION PORTFOLIO 2Q 2013	35-2472950	45328E133	45328E117	45328E109	45328E125		BRA2Q13	12/31/2013	$ 0.03800	$ 0.01753
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO, 2Q 201 3	35-2475860	45328F106	45328F114	45328F122	45328F130		NDB2Q13	8/10/2013	$ 0.05140	$ 0.05140
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO, 2Q 201 3	35-2475860	45328F106	45328F114	45328F122	45328F130		NDB2Q13	9/10/2013	$ 0.02690	$ 0.01445
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO, 2Q 201 3	35-2475860	45328F106	45328F114	45328F122	45328F130		NDB2Q13	12/10/2013	$ 0.02090	$ 0.01123
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO, 2Q 201 3	35-2475860	45328F106	45328F114	45328F122	45328F130		NDB2Q13	12/10/2013	$ 0.09990	$ 0.09990
EUROPEAN DIVIDEND BUILDERS PORTFOLIO 2Q 2013	35-2475859	45328G104	45328G112	45328G120	45328G138		EDB2Q13	9/10/2013	$ 0.02260	$ 0.02260
EUROPEAN DIVIDEND BUILDERS PORTFOLIO 2Q 2013	35-2475859	45328G104	45328G112	45328G120	45328G138		EDB2Q13	12/18/2013	$ 0.00260	$ 0.00260
BALANCE SHEET STRENGTH PORTFOLIO, SERIES 3	35-2475858	45328H102	45328H110	45328H128	45328H136		BSS0003	12/10/2013	$ 0.02660	$ 0.02076
BALANCE SHEET STRENGTH PORTFOLIO, SERIES 3	35-2475858	45328H102	45328H110	45328H128	45328H136		BSS0003	12/18/2013	$ 0.02370	$ 0.01850
ZACKS SELECT EQUITIES BLEND PORTFOLIO, 3Q 2013	35-2479741	45328J108	45328J116	45328J124	45328J132		SEB3Q13	12/18/2013	$ 0.00800	$ 0.00800
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO, 3Q 201 3	35-2482831	45328P104	45328P112	45328P120	45328P138		NDB3Q13	12/10/2013	$ 0.02330	$ 0.02330
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO, 3Q 201 3	35-2482831	45328P104	45328P112	45328P120	45328P138		NDB3Q13	12/10/2013	$ 0.02940	$ 0.02940
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO, 3Q 201 3	35-2482831	45328P104	45328P112	45328P120	45328P138		NDB3Q13	12/18/2013	$ 0.02410	$ 0.02410
ZACKS SELECT EQUITIES BLEND PORTFOLIO, SERIES 4Q 2013	35-2487093	45328Q102	45328Q110	45328Q128	45328Q136		SEB4Q13	12/18/2013	$ 0.01430	$ 0.01430
EUROPEAN DIVIDEND BUILDERS PORTFOLIO, 3Q 2013	35-2482830	45328R100	45328R118	45328R126	45328R134		EDB3Q13	12/18/2013	$ 0.02820	$ 0.02820
INCAPITAL MORNINGSTAR WIDE MOAT PORTFOLIO, 4Q 2013	35-2485390	45328T106	45328T114	45328T122	45328T130		WMP4Q13	12/10/2013	$ 0.01270	$ 0.00644
INCAPITAL MORNINGSTAR WIDE MOAT PORTFOLIO, 4Q 2013	35-2485390	45328T106	45328T114	45328T122	45328T130		WMP4Q13	12/18/2013	$ 0.04400	$ 0.02231

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.

Form **8937**
(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

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
10 CUSIP number SEE APPENDIX B	11 Serial number(s) N/A
12 Ticker symbol SEE APPENDIX B	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, 2013, THE ISSUER DISTRIBUTED AMOUNTS TO ITS UNITHOLDERS, A PORTION OR ALL OF WHICH CONSTITUTED A RETURN OF CAPITAL. SEE APPENDIX B 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 B 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.

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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 2013.

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 ▶ [signature] Date ▶ 3/10/2014

Print your name ▶ Thomas Balbone Title ▶ VP

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check [X] if self-employed	PTIN
	Baruch J. Cohen	[signature]	3/10/2014		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	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Form 8937 Appendix B
December 31, 2013

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
ZACKS SELECT EQUITY INCOME PORTFOLIO, 3Q 2013	35-2479740	45328L103	45328L111	45328L129	45328L137		SEI3Q13	9/10/2013	$ 0.02130	$ 0.01414
ZACKS SELECT EQUITY INCOME PORTFOLIO, 3Q 2013	35-2479740	45328L103	45328L111	45328L129	45328L137		SEI3Q13	12/10/2013	$ 0.06760	$ 0.04487
ZACKS SELECT EQUITY INCOME PORTFOLIO, 3Q 2013	35-2479740	45328L103	45328L111	45328L129	45328L137		SEI3Q13	12/18/2013	$ 0.04620	$ 0.03066
ARGUS MODERN INNOVATORS, SERIES 1	35-2485460	45328N109	45328N117	45328N125	45328N133		AMI0001	12/10/2013	$ 0.02500	$ 0.01143
ARGUS MODERN INNOVATORS, SERIES 1	35-2485460	45328N109	45328N117	45328N125	45328N133		AMI0001	12/18/2013	$ 0.02460	$ 0.01125
ZACKS SELECT EQUITY INCOME PORTFOLIO, 4Q 2013	35-2487092	45328Q144	45328Q151	45328Q169	45328Q177		SEI4Q13	12/10/2013	$ 0.01010	$ 0.00572
ZACKS SELECT EQUITY INCOME PORTFOLIO, 4Q 2013	35-2487092	45328Q144	45328Q151	45328Q169	45328Q177		SEI4Q13	12/18/2013	$ 0.08740	$ 0.04946
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.										