



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

OMB No. 1545-2224

► 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, 2012, 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 2012.

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 ►

Print your name ►

Title ►

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☒ if self-employed

PTIN

BARUCH J. COHEN

Ba

2/15/13

P01269048

Firm's name ► DELOITTE TAX LLP

Firm's EIN ► 86-1065772

Firm's address ► 2 WORLD FINANCIAL CENTER NEW YORK, NY 10281-1414

Phone no. 212-436-2000

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

Issuer's Name	Issuer's EIN	Cusip 1	Cusip 2	Cusip 3	Cusip 4	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	453278106	453278114	453278122	453278130	NDB4Q12	12/18/2012	\$ 0.02660	\$ 0.02660
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO 4Q 2012	35-2459396	453278106	453278114	453278122	453278130	NDB4Q12	12/18/2012	\$ 0.01000	\$ 0.01000
ZACKS SELECT EQUITIES BLEND PORTFOLIO SERIES 2Q 2012	45-4902518	45327C104	45327C112	45327C120	45327C138	SEB2Q12	12/18/2012	\$ 0.26480	\$ 0.07883
EUROPEAN DIVIDEND BUILDERS PORTFOLIO 4Q 2012	35-2456919	45327D102	45327D110	45327D128	45327D136	EDB4Q12	12/18/2012	\$ 0.00590	\$ 0.00590
BALANCE SHEET STRENGTH PORTFOLIO, SERIES 1	45-5288747	45327E100	45327E118	45327E126	45327E134	BSS0001	11/10/2012	\$ 0.11620	\$ 0.05573
INCAPITAL MORNINGSTAR WIDE MOAT PORTFOLIO 3Q 2012	45-5594258	45327F107	45327F115	45327F123	45327F131	WMP3Q12	12/10/2012	\$ 0.02960	\$ 0.02797
HIGH QUALITY SELECT PORTFOLIO 3Q 2012	35-2447391	45327G105	45327G113	45327G121	45327G139	HQS3Q12	12/18/2012	\$ 0.01640	\$ 0.00669
HIGH QUALITY SELECT PORTFOLIO 3Q 2012	35-2447391	45327G105	45327G113	45327G121	45327G139	HQS3Q12	12/18/2012	\$ 0.01910	\$ 0.01902
EUROPEAN DIVIDEND BUILDERS PORTFOLIO 3Q 2012	35-2449267	45327H103	45327H111	45327H129	45327H137	EDB3Q12	12/18/2012	\$ 0.00720	\$ 0.00720
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO 3Q 2012	35-2451363	45327K106	45327K114	45327K122	45327K130	NDB3Q12	10/10/2012	\$ 0.01140	\$ 0.01140
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO 3Q 2012	35-2451363	45327K106	45327K114	45327K122	45327K130	NDB3Q12	12/18/2012	\$ 0.02490	\$ 0.02490
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO 3Q 2012	35-2451363	45327K106	45327K114	45327K122	45327K130	NDB3Q12	12/18/2012	\$ 0.01380	\$ 0.01380
NORTH AMERICAN DIVIDEND BUILDERS PORTFOLIO 3Q 2012	35-2451363	45327K106	45327K114	45327K122	45327K130	NDB3Q12	12/31/2012	\$ 0.00180	\$ 0.00180
ZACKS SELECT EQUITIES BLEND PORTFOLIO SERIES 3Q 20 12	35-2449266	45327L104	45327L112	45327L120	45327L138	SEB3Q12	12/10/2012	\$ 0.04720	\$ 0.01306
ZACKS SELECT EQUITIES BLEND PORTFOLIO SERIES 3Q 20 12	35-2449266	45327L104	45327L112	45327L120	45327L138	SEB3Q12	12/18/2012	\$ 0.00350	\$ 0.00097
INCAPITAL MORNINGSTAR WIDE MOAT PORTFOLIO 4Q2012	35-2453411	45327M102	45327M110	45327M128	45327M136	WMP4Q12	12/10/2012	\$ 0.02600	\$ 0.00571
INCAPITAL MORNINGSTAR WIDE MOAT PORTFOLIO 4Q2012	35-2453411	45327M102	45327M110	45327M128	45327M136	WMP4Q12	12/18/2012	\$ 0.00750	\$ 0.00165
INCAPITAL MORNINGSTAR WIDE MOAT PORTFOLIO 4Q2012	35-2453411	45327M102	45327M110	45327M128	45327M136	WMP4Q12	12/31/2012	\$ 0.00370	\$ 0.00081
BALANCED RISK ALLOCATION PORTFOLIO, 4Q 2012	35-2456867	45327P105	45327P113	45327P121	45327P139	BRA4Q12	12/10/2012	\$ 0.02670	\$ 0.00712
BALANCED RISK ALLOCATION PORTFOLIO, 4Q 2012	35-2456867	45327P105	45327P113	45327P121	45327P139	BRA4Q12	12/18/2012	\$ 0.01220	\$ 0.01083
BALANCED RISK ALLOCATION PORTFOLIO, 4Q 2012	35-2456867	45327P105	45327P113	45327P121	45327P139	BRA4Q12	12/31/2012	\$ 0.04270	\$ 0.01139
ZACKS SELECT EQUITIES BLEND PORTFOLIO, 4Q 2012	35-2456868	45327Q103	45327Q111	45327Q129	45327Q137	SEB4Q12	12/18/2012	\$ 0.00340	\$ 0.00175
ZACKS SELECT EQUITIES BLEND PORTFOLIO, 4Q 2012	35-2456868	45327Q103	45327Q111	45327Q129	45327Q137	SEB4Q12	12/18/2012	\$ 0.02890	\$ 0.02890
ZACKS SELECT EQUITIES BLEND PORTFOLIO, 4Q 2012	35-2456868	45327Q103	45327Q111	45327Q129	45327Q137	SEB4Q12	12/31/2012	\$ 0.01270	\$ 0.00655
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.									