

## **NOT TAX REPORTING INFORMATION**

### **ProShares Nasdaq-100 High Income ETF**

CUSIP: 74347G234

Ticker: IQQQ

#### **Notification of Source of Distributions Pursuant to Rule 19a-1 under the Investment Company Act of 1940**

Of the **\$0.180641** per share payable on September 8, 2025, 91% of the dividend is anticipated to be an accounting return of capital, according to generally accepted accounting principles, used for financial reporting purposes, to shareholders of record, on September 2, 2025, who are eligible to receive the distribution. The characterization of a distribution as an accounting return of capital does not mean the distribution will be a tax return of capital for income tax purposes. This table provides an estimate of the current and cumulative distributions paid to date for this fiscal year, expressed as the estimated amount per share received from each source: net investment income, net realized gains, and return of capital.

| <b>Source of Distribution</b> | <b>Current Distribution</b> | <b>% of Current Distribution</b> | <b>Cumulative Distributions for the Fiscal Year to Date</b> | <b>% of the Cumulative Distributions for the Fiscal Year to Date</b> |
|-------------------------------|-----------------------------|----------------------------------|-------------------------------------------------------------|----------------------------------------------------------------------|
| Net Investment Income         | \$0.016952                  | 9%                               | \$0.028856                                                  | 8%                                                                   |
| Net Realized Gains            | \$0.000000                  | 0%                               | \$0.000000                                                  | 0%                                                                   |
| Return of Capital             | \$0.163689                  | 91%                              | \$0.349107                                                  | 92%                                                                  |
| Total (per share)             | \$0.180641                  | 100%                             | \$0.377963                                                  | 100%                                                                 |

**The amounts and sources of distributions set forth in this Notice are estimates only and are not intended for income tax reporting purposes. The actual amounts and sources of distributions for income tax reporting purposes will be determined based on the Fund's investment experience for the remainder of the fiscal year and may be subject to adjustment in accordance with applicable tax regulations. The characterization of funds distributions for income tax purposes as ordinary dividends, capital gains, or tax return of capital is determined at the end of the year and will be provided in a Form 1099-DIV. Upon finalization of such information, the Fund will distribute Form 1099-DIV for the calendar year, which will provide you with instructions for reporting these distributions on your federal income tax return.**

### **Frequently Asked Questions**

Q: Can I estimate my tax character from the 19a-1 Notice?

A: No, this information cannot be used to estimate future tax liability and should not be used for income tax-planning purposes.

Q: What Is the purpose of the information presented in this notice?

A: The Investment Company Act of 1940 requires -Registered Investment Companies to publicly disclose sources of distribution when the distribution amount is in excess of net investment Income. Net investment income refers to dividends and Interest paid from the securities of the ETF, minus expenses.

Q: Does Return of Capital suggest that I will have nontaxable, Nondividend Distributions on my annual Form 1099-DIV Distributions on my annual Form 1099-DIV?

A: No, the tax character of these distributions is determined after the Fund's fiscal year-end. -Return of Capital does imply that nontaxable character is possible, but the tax character of these distributions could range from 100% taxable to 100% nontaxable.