

IndexIQ ETFs Qualified Dividend Income

Calendar Year 2020 Income Tax Information Notice

The Jobs and Growth Tax Relief Reconciliation Act of 2003, as extended, reduces tax rates on "qualified dividend income" (QDI) from common stock, certain preferred stock, and certain qualified foreign corporation stock subject to holding periods and other requirements. Interest from bonds and other fixed-income instruments is not treated as qualifying income. Regulated Investment Companies, such as IndexIQ® Exchange Traded Funds (ETFs), may designate the eligible portion of their dividends paid as QDI. The table below summarizes the percentage of calendar year dividends paid by IndexIQ ETFs that represent QDI. Actual QDI amounts to be used for tax reporting purposes is located in Box 1b of IRS Form 1099-DIV.

Fund Name / Ticker	Calendar Basis QDI %
IQ Hedge Multi-Strategy Tracker ETF (QAI)	7.06%
IQ Hedge Macro Tracker ETF (MCRO)	7.86%
IQ Hedge Market Neutral Tracker ETF (QMN)	4.82%
IQ Hedge Long/Short Tracker ETF (QLS)	25.68%
IQ Hedge Event-Driven Tracker ETF (QED)	3.37%
IQ Real Return ETF (CPI)	3.06%
IQ Merger Arbitrage ETF (MNA)	23.82%
IQ Global Resources ETF (GRES)	100.00%
IQ U.S. Real Estate Small Cap ETF (ROOF)	1.29%
IQ 50 Percent Hedged FTSE International ETF (HFXI)	82.60%
IQ 500 International ETF (IQIN)	87.00%
IQ Chaikin U.S. Small Cap ETF (CSML)	100.00%
IQ Chaikin US Large Cap ETF (CLRG)	100.00%
IQ Candriam ESG US Equity ETF (IQSU)	94.72%
IQ Candriam ESG International Equity ETF (IQSI)	80.19%

Before considering an investment in a Fund, you should understand that you could lose money.

Consider the Fund's investment objectives, risks, and charges and expenses carefully before investing. The prospectus and the statement of additional information include this and other relevant information about the Fund and are available by visiting newyorklifeinvestments.com or calling 888-474-7725. Read the prospectus carefully before investing.

IndexIQ, New York Life Investments, New York Life Insurance Company, and their affiliates do not provide legal tax or accounting advice. Please consult your own legal and tax advisors.

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