

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [IRC § 301 & 316.](#)

18 Can any resulting loss be recognized? ▶ **NOT APPLICABLE TO THIS TRANSACTION. NO LOSS WOULD BE RECOGNIZED ON THE RETURN OF CAPITAL DISTRIBUTIONS. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETURN OF CAPITAL DISTRIBUTION WHICH MAY AFFECT REALIZED GAIN OR LOSS UPON DISPOSITION OF THE SHARES.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **THE INFORMATION PROVIDED HEREIN WILL BE PROVIDED TO EACH SHAREHOLDER ON THEIR 2025 FORM 1099 DIV STATEMENT, BOX 3.**

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 ▶ RETAINED BY TAXPAYER Date ▶ 2/11/2026

Paid Preparer Use Only	Print your name ▶ <u>John Bourgeois</u>	Preparer's signature	Title ▶ <u>Asst Treasurer</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date		
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Detail of the distributions paid during the fiscal year ending December 31, 2025 is described below:

FUND NAME	CUSIP	TICKER SYMBOL	RECORD DATE	EX		TOTAL DISTRIBUTION	Short-Term Capital	LONG TERM CAPITAL	RETURN OF CAPITAL
				DIVIDEND DATE	PAYABLE DATE		Gain	GAIN	AMOUNT
Rice Hall James Micro Cap Portfolio	00758M212	RHJSX	11/05/2025	11/06/2025	11/07/2025	\$ 15.020400000	\$ 0.293500000	\$ 8.454300000	\$ 6.272600000
Totals						\$ 15.020400000	\$ 0.293500000	\$ 8.454300000	\$ 6.272600000