## (December 2017 Department of the Treasury

### **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) 1 Issuer's name Guinness Atkinson Renminbi Yuan & Bond Fund 45-2484906 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact Guinness Atkinson Renminbi Yuan & Bond F mail@gafunds.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact Pasadena, CA 91101 225 South Lake Avenue, Suite 216 8 Date of action 9 Classification and description 3/28/18, 6/28/18, 9/27/18, and 12/6/18 Non-taxable return of capital distribution paid in March 2018 through December 2018 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) GARBX Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► The Guinness Atkinson Renminbi Yuan and Bond Fund paid non-taxable return of capital to its shareholders per the attached schedule. 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 15 share or as a percentage of old basis The total amount of non-taxable return of capital, on the attached schedule, represents a reduction in the shareholders' tax basis in their shares held. 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 ► The tax basis of the shareholders' shares is decreased by the per share amount of non-taxable return of capital, on the attached schedule, multiplied by the number of shares the shareholder owns.

# Form 8937 (12-2017) Page 2 Part II **Organizational Action** (continued) List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to IRC Sec. 301(c)(1), the portion of a distribution, which is a dividend (as defined in IRC Sec. 316), is included in gross income. Pursuant to IRC Sec. 301(c)(2), the portion of a distribution, which is not a dividend, shall be applied against and reduce the adjusted tax basis of the stock. Can any resulting loss be recognized? No loss will be recognized as a result of any non-taxable return of capital. A loss may be realized upon the disposition of shares. Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Pursuant to IRC Sec. 6045, brokers are required to reflect these adjustments in the cost basis reporting for covered securities. If a broker is not required to provide the cost basis to a particular shareholder, the cost basis of the shareholder's shares should be adjusted as of the distribution date to reflect the return of capital described above. The final amount of taxable dividends and non-taxable return of capital (i.e., non-dividend distributions) will be reported to shareholders on their 2018 Form 1099-DIV

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

01/15/19 Signature on file Signature ▶ Date ▶

Print your name ► Rita Dam Title ▶ Treasurer Preparer's signature Print/Type preparer's name **Paid** Check if 01/15/19 Signature on File self-employed Leonard J. DiPietro, CPA ON FILE **Preparer** Firm's name ► Tait, Weller & Baker LLP Firm's EIN ▶ ON FILE **Use Only** Firm's address ► 50 South 16th St, Suite 2900, Philadelphia, Pennylvania 19102 Phone no. ON FILE

#### **Guinness Atkinson Renminbi Yuan & Bond Fund**

Supplemental attached of Form 8937

### Part 2, Box 14, 15 & 16

			Per Share		l	Per Share Nontaxable		Per Share Taxable	
Record Date	Ex Date	Payable Date	Distribution			Return of Capital		Dividend	
3/27/2018	3/28/2018	3/28/2018	\$	0.04000	\$	0.00110	\$	0.03890	
6/27/2018	6/28/2018	6/28/2018	\$	0.09000	\$	0.00250	\$	0.08750	
9/26/2018	9/27/2018	9/27/2018	\$	0.11000	\$	0.00310	\$	0.10690	
12/4/2018	12/6/2018	12/6/2018	\$	0.25540	\$	0.00720	\$	0.24820	