

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Guinness Atkinson Alternative Energy Fund		20-4455577	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Guinness Atkinson Alternative Energy Fund	1-800-915-6566	mail@gafunds.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
251 South Lake Avenue, Suite 800		Pasadena, CA 91101	
<b>8</b> Date of action		<b>9</b> Classification and description	
12/13/14		Non-taxable return of capital distribution paid in December 2024	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
402031504		GAAEX	

## 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 ► The Guinness Atkinson Alternative Energy Fund paid non-taxable return of capital to its shareholders per the attached schedule.

**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 ► 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.

**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 ► 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.

**Part II** **Organizational Action** (continued)

**17** 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.

**18** 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.

**19** 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 2024 Form 1099-DIV.

**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 ► Rita Dam

Title ► Treasurer

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Michael McMaster, CPA				ON FILE
Firm's name ▶ Tait, Weller & Baker LLP			Firm's EIN ▶	ON FILE
Firm's address ▶ 50 South 16th St, Suite 2900, Philadelphia, Pennsylvania 19102			Phone no.	ON FILE

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

## Guinness Atkinson Alternative Energy Fund

Supplemental attached of Form 8937

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

Record Date	Ex Date	Payable Date	Per Share Distribution	Per Share Nontaxable Return of Capital	Per Share Taxable Dividend
12/12/2024	12/13/2024	12/13/2024	\$ 0.01310	\$ 0.00130	\$ 0.01180