

# 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)	
Goldman Sachs ETF Trust - Goldman Sachs Nasdaq 100 Core Premium Income ETF		93-2800230	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Goldman Sachs Funds	1-800-621-2550	gs-fundshareholderservice@gs.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	
Unit 7348 Tax Dept, 30 Hudson Street		Jersey City, NJ 07302	
<b>8</b> Date of action		<b>9</b> Classification and description	
02/28/2025		Regulated Investment Company Shares - Common Shares	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
See Attached Statement	N/A	See Attached Statement	N/A

## 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 Goldman Sachs ETF Trust - Goldman Sachs Nasdaq 100 Core Premium Income ETF paid monthly income distributions to shareholders from September 2024 to December of 2024. 94.31 % of the distributions are a return of capital. Please see the attached statement for more details.
- 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 amount shown as a return of capital in the attached statement represents a reduction of the shareholders tax basis on 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 ► At the close of the Fund's calendar year end December 31, 2024, the Fund's earnings and profits were calculated under IRC Section 312 as modified by Section 852(c) for a Regulated Investment Company (RIC). Total earnings and profits were compared to the Fund's calendar year distributions to shareholders. Distributions in excess of earnings and profits were recharacterized as a return of capital that reduces each shareholder's tax basis in applicable shares.

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 Section 301(c)(2) - Basis reduction for distributions in excess of earnings and profits.

IRC Section 316(b)(4) - Special rule for allocation of distributions in excess of earnings and profits for a fiscal year RIC.

**18** Can any resulting loss be recognized? ▶ No loss can be recognized by the shareholders for the nontaxable return of capital distributions received.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ This organizational action is reportable with respect to tax year 2024. The information will also be provided on the shareholders' 2024 Form 1099-DIV, Box 3.

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 ▶ A signed copy is maintained by the issuer Title ▶

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

**GOLDMAN SACHS ETF TRUST - GOLDMAN SACHS NASDAQ 100 CORE PREMIUM INCOME ETF**  
**Supplemental Attachment to Form 8937**

**Part II, Question 14**

**Common Shares**

**CUSIP: 38149W630**

**TICKER: GPIQ**

<b>Record Date</b>	<b>Ex-Date</b>	<b>Payable Date</b>	<b>Per Share Distribution</b>	<b>Per Share Taxable Dividend</b>	<b>Per Share Nontaxable Return of Capital</b>
09/04/2024	09/04/2024	09/10/2024	\$ 0.411450000	\$ 0.023411505	\$ 0.388038495
10/02/2024	10/02/2024	10/08/2024	\$ 0.418470000	\$ 0.023810943	\$ 0.394659057
11/04/2024	11/04/2024	11/08/2024	\$ 0.413670000	\$ 0.023537823	\$ 0.390132177
12/03/2024	12/03/2024	12/09/2024	\$ 0.430820000	\$ 0.024513658	\$ 0.406306342