

**iShares S&P 500 ETF**

ARSN 625 112 370  
BlackRock Investment Management (Australia) Limited  
ABN 13 006 165 975 AFSL 230523

029777 045 IVV



B & G TRELOAR PTY LTD  
<B & G TRELOAR S/F A/C>  
C/- AUSTRALIAN EXEC TRUSTEES  
GPO BOX 546  
ADELAIDE SA 5001

**Update your information:**

[www.investorcentre.com/au/contact](http://www.investorcentre.com/au/contact)

Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia  
Enquiries: (within Australia) 1-300-ishare (474 273)  
(international) +61 3 9415 4695

**Holder Identification Number (HIN)**

**HIN WITHHELD**

You will receive two tax statements regarding this investment. During the tax year ending 30 June 2019, your investment was converted from a Chess Depositary Interest to a locally-domiciled ETF. As a result, you are receiving two tax statements relating to your investment over the financial year. This is a once-off for this financial year and you will receive one tax statement on an ongoing basis. For more information, visit: <http://www.blackrock.com.au/simplifyinvesting>.

Please also note the information regarding capital gains roll-over relief relating to this conversion.

**ANNUAL TAXATION STATEMENT FOR THE YEAR ENDED 30 JUNE 2019**

This Annual Taxation Statement has been prepared to assist Australian tax residents with the completion of their individual income tax return for the year ended 30 June 2019. All values are in Australian dollars.

**This income is sourced from outside of Australia and is not reported to the ATO. As a result, if you are lodging your tax using MyTax (the ATOs online tax lodgement tool previously known as e-tax) the below values will not automatically appear in your online tax form when the pre-fill option has been selected and will need to be manually added.**

This Annual Tax Statement reflects distributions paid within the tax year beginning 1 July 2018 and ending 30 June 2019.

**PART A - SUMMARY OF 2019 TAX RETURN (SUPPLEMENTARY SECTION) ITEMS**

Item	Individual Tax Return Label	Amount
Assessable foreign source income	20E	\$242.16
Other net foreign source income	20M	\$242.16
Foreign income tax offset	20O <sup>1</sup>	\$72.64

**PART B - COMPONENTS OF DISTRIBUTION**

Item	Cash Distribution	Foreign Income Tax Offset	Taxable Amount
<b>Foreign Income</b>			
Assessable foreign source income <sup>2</sup>	\$169.52	\$72.64	\$242.16
Other net foreign source income <sup>3</sup>	\$169.52	\$72.64	\$242.16
<b>Non-assessable amount</b>			
Return of capital <sup>4</sup>	\$0.00		
<b>Net cash distribution</b>	<b>\$169.52</b>		

**PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES**

<sup>1</sup>If your total foreign income tax offsets from all sources for the year is \$1,000 or less then you can claim this amount in full. Otherwise, you will need to refer to the ATO publication "Guide to foreign income tax offset rules 2019" (QC 51238) to work out your entitlement. All foreign income tax offset amounts are automatically converted to AUD at the FX rate used at the time of distribution. For information pertaining to the US withholding tax rate deducted from your income please refer to your dividend advices.

<sup>2</sup>Assessable foreign source income is calculated by taking the sum of each interim Australian dollar dividend paid throughout the 2018/19 financial year.

<sup>3</sup>As an Australian resident taxpayer you may be liable to report Australian income tax on any assessable income derived from overseas investments. If you are entitled to tax deductions in relation to expenses incurred in earning assessable income from overseas investments, disclosure of overseas investment income reduced by these expenses (i.e. net overseas investment income) may be included in Item 20M.

<sup>4</sup>A return of capital is a return of part of the cost which you outlaid in making your original investment in the iShares ETF. Note that assessable foreign source income is treated differently to returns of capital for Australian tax purposes (see Australian tax booklet for International (US-Domiciled) iShares ETFs on our website [www.blackrock.com.au/iShares](http://www.blackrock.com.au/iShares) for more details).

This information relates to the items contained in the taxation statement for iShares S&P 500 ETF, which is issued by iShares Trust and in respect of which BlackRock Investment Management (Australia) Limited (BIMAL) acts as local agent and intermediary. BlackRock Fund Advisors (BFA) serves as an advisor to iShares Trust, which is registered with the United States Securities and Exchange Commission under the Investment Company Act of 1940. BFA is a subsidiary of BlackRock Institutional Trust Company, N.A. (BTC). BTC is a wholly-owned subsidiary of BlackRock, Inc.<sup>®</sup>. This information is intended to assist you in filling out your individual tax return in respect of your investment in the iShares S&P 500 ETF and has no regard to your current personal financial position.

No BlackRock entity named in this document or iShares Trust provide taxation advice and this information does not constitute personal advice. You should consider your personal financial position. If you have any doubt about your tax position, or if you require any further information about your tax affairs or the completion of your tax return, we recommend you speak to your accountant or tax adviser.