

# 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)	
EATON VANCE FLOATING-RATE ETF		93-4283505	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
MORGAN STANLEY	312-706-4706	MSIPTAX.REQ@MORGANSTANLEY.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	
C/O PWC-MSIM TAX, 12TH FL., ONE NORTH WACKER DR		CHICAGO, IL 60606	
<b>8</b> Date of action		<b>9</b> Classification and description	
SEE STATEMENT 1		REGULATED INVESTMENT COMPANY SHARES-NON-DIVIDEND RETURN OF CAPITAL	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
SEE STATEMENT 1	N/A	SEE STATEMENT 1	

## 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 ► SEE STATEMENT 1

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**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 ► SEE STATEMENT 1

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**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 ► SEE STATEMENT 1

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**Part II** Organizational Action *(continued)***17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► SEE STATEMENT 1**18** Can any resulting loss be recognized? ► SEE STATEMENT 1**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► SEE STATEMENT 1**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 ► \_\_\_\_\_ Title ► \_\_\_\_\_

**Paid  
Preparer  
Use Only**

Print/Type preparer's name ROBERT CREANEY	Preparer's signature ROBERT CREANEY	Date	Check <input type="checkbox"/> if self-employed	PTIN P02291433
Firm's name ► PWC US TAX LLP			Firm's EIN ► 92-0460586	
Firm's address ► ONE NORTH WACKER DRIVE, CHICAGO, IL 60606			Phone no. 312-298-2000	

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

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The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholders specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.

**[DO NOT INCLUDE THIS PAGE WHEN FILING THE FORM.]**

**FORM 997 - REPORT OF ORGANIZATIONAL ACTIONS  
AFFECTING BASIS OF SECURITIES  
STATEMENT 1**

**Eaton Vance Floating-Rate ETF  
EIN: 93-4283505  
Period: 9/30/2024**

The Fund has determined that a portion of the distributions listed below that were paid during the taxable year ended September 30, 2024, are classified as return of capital:

Class	Cusip	Ticker Symbol	Record Date	Ex-Dividend		Non-Dividend%	Total	Income Dividend	Non-Dividend
				Date	Payable Date		Distributions - Per Share	Distributions - Per Share	Distributions - Per Share
61774R833	EVLN		05/01/2024	04/30/2024	05/06/2024	8.37663%	0.371507	0.340387	0.031120
			05/31/2024	05/31/2024	06/06/2024	8.37663%	0.372020	0.340857	0.031163
			06/28/2024	06/28/2024	07/05/2024	8.37663%	0.370040	0.339043	0.030997
			07/31/2024	07/31/2024	08/06/2024	8.37663%	0.370260	0.339245	0.031015
			08/30/2024	08/30/2024	09/06/2024	8.37663%	0.369380	0.338438	0.030942
			09/30/2024	09/30/2024	10/04/2024	8.37663%	0.363012	0.332604	0.030408

A return of capital is not considered taxable income to shareholders. Pursuant to IRC Section 301(c), the portion of a distribution which is a dividend (as defined under IRC Section 316) is includable in gross income while the portion of the distribution which is not a dividend shall be applied against and reduce the adjusted basis of the stock. Accordingly, shareholders who received these distributions should not include these amounts in taxable income, but instead pursuant to Internal Revenue Code Sections 301(c)(2) and 1016(a)(4), should treat them as a reduction of the cost basis of the applicable shares upon which these distributions were paid. In order to compute the required adjustment to cost basis, a shareholder should multiply the per share amount of each of the respective distributions by the number of shares held at each of the respective ex-dates.

If the shareholder has not sold or otherwise disposed of any shares during the taxable year ended September 30, 2024, the information computed by the shareholder regarding the appropriate reduction in cost basis should be maintained in the shareholder's records until such time as the shareholder sells or otherwise disposes of such shares.

If the shareholder has sold or otherwise disposed of any shares during the taxable year ended September 30, 2024, the shareholder should increase the recognized gain or decrease the recognized loss on the respective shares sold by the per share amount of the above-listed distribution multiplied by the respective shares held at each of the ex-dates listed which have been sold.

This information is being provided pursuant to Internal Revenue Code Section 6045(e), as amended. The tax information contained herein is provided for informational purposes only and should not be construed as legal or tax advice. Morgan Stanley does not provide legal or tax advice to taxpayers. This material and any tax-related statements are not intended or written to be used, and cannot be used or relied upon, by any such taxpayer for the purpose of avoiding tax penalties. Please consult an attorney or tax professional for assistance as to how this information will impact your specific tax situation.

For more information, please contact the Fund at 1-312-706-4706