



IRS Section 1446(f) - Notice of impact on non-U.S. investors in the iShares S&P GSCI Commodity-Indexed Trust

The iShares S&P GSCI Commodity-Indexed Trust (the “Fund”) is treated as a publicly traded partnership (“PTP”) under the U.S. Internal Revenue Code, and investors are taxed as partners in a partnership. Effective January 1, 2023, U.S. tax regulations will impose a 10% withholding tax on the amount realized from the transfer of certain PTP interests.

An exception under this rule applies if a PTP properly certifies via public notice that it was not engaged in a trade or business within the United States at any time during the PTP’s taxable year through the date designated on the public notice. The Fund has not engaged in a U.S. trade or business, and BlackRock intends to post a quarterly notice to the Fund’s [website](#) confirming this status.

This information is intended to allow a non-U.S. investor in the Fund to indicate that the amount realized on the transfer of their shares should not be subject to the 10% withholding tax under Section 1446(f).

To the extent that this matter may be relevant to your U.S. income tax situation, we encourage you to consult with your tax advisor.