

iShares® Gold Trust

2013 Grantor Trust Tax Reporting Statement

EIN: 816124036

CUSIP: 464285105

Ticker: IAU

Trustee: The Bank of New York Mellon

2 Hanson Place, 12th Floor

Brooklyn, NY 11217

The following information is being provided to assist Shareholders of the iShares Gold Trust with reporting of their taxable income and expenses for the period January 1, 2013 through December 31, 2013, pursuant to Treasury Regulation Section 1.671-5. Under this regulation, the iShares Gold Trust is considered a "non-mortgage widely held fixed investment trust."

The example provided herein is based on a U.S. individual Shareholder who purchased its iShares Gold Trust shares for cash. **All Shareholders should contact their own tax advisors as to the tax consequences of the information reported in iShares Gold Trust Data below.**

TAXATION OF THE TRUST

The iShares Gold Trust is a grantor trust for U.S. federal income tax purposes. As a result, the Trust itself is not subject to U.S. federal income tax. Instead, the Trust's income and expenses "flow through" to the Shareholders.

TAXATION OF U.S. INDIVIDUAL SHAREHOLDERS

Shareholders generally will be treated, for U.S. federal income tax purposes, as if they directly owned a pro rata share of the underlying assets held in the Trust. Shareholders also will be treated as if they directly received their respective pro rata shares of the Trust's income and proceeds, and directly incurred their pro rata share of the Trust's expenses. Most state and local tax authorities follow U.S. Income tax rules in this regard. However, Shareholders should contact their own tax advisors as to the state and local tax consequences of ownership of IAU shares.

The Trust holds only gold bullion and, accordingly, received no income during the year.

The Trust paid expenses monthly, as shown in the attached 2013 Expense File. An example illustrating the computation of a Shareholder's share of expenses is provided. The calculation period is monthly.

Because the Trust sold only a de minimis amount of gold for payment of Trust expenses during the year and made no distributions of sale proceeds to its Shareholders, under Treas. Reg. Sec. 1.671-5(c)(2)(iv)(B) the Trust is not required to report the gross proceeds of Trust sales to its Shareholders. However, for those Shareholders who wish to have this information, it is contained in the attached 2013 Gross Proceeds File.

iShares® Gold Trust 2013 Expense File

Date	Expenses Per Share
January	0.00342903
February	0.00309925
March	0.00329889
April	0.00312377
May	0.00300199
June	0.00277670
July	0.00264600
August	0.00277128
September	0.00270226
October	0.00275132
November	0.00257222
December	0.00258956
Total for year	0.03476227

iShares® Gold Trust 2013 Gross Proceeds File

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
1/1/2013	0.00972812		
1/2/2013	0.00972812		
1/3/2013	0.00972608		
1/4/2013	0.00972608		
1/5/2013	0.00972608		
1/6/2013	0.00972608		
1/7/2013	0.00972608		
1/8/2013	0.00972608		
1/9/2013	0.00972608		
1/10/2013	0.00972608		
1/11/2013	0.00972608		
1/12/2013	0.00972608		
1/13/2013	0.00972608		
1/14/2013	0.00972608		
1/15/2013	0.00972608		
1/16/2013	0.00972608		
1/17/2013	0.00972608		
1/18/2013	0.00972608		
1/19/2013	0.00972608		
1/20/2013	0.00972608		
1/21/2013	0.00972608		
1/22/2013	0.00972608		
1/23/2013	0.00972608		
1/24/2013	0.00972607		
1/25/2013	0.00972607		
1/26/2013	0.00972607		
1/27/2013	0.00972607		
1/28/2013	0.00972607		
1/29/2013	0.00972607		
1/30/2013	0.00972608		
1/31/2013	0.00972607	0.00000205	0.00342903
2/1/2013	0.00972607		
2/2/2013	0.00972607		
2/3/2013	0.00972607		
2/4/2013	0.00972402		
2/5/2013	0.00972402		
2/6/2013	0.00972402		
2/7/2013	0.00972402		
2/8/2013	0.00972402		
2/9/2013	0.00972402		
2/10/2013	0.00972402		
2/11/2013	0.00972402		
2/12/2013	0.00972402		
2/13/2013	0.00972402		
2/14/2013	0.00972402		
2/15/2013	0.00972402		
2/16/2013	0.00972402		
2/17/2013	0.00972402		
2/18/2013	0.00972402		
2/19/2013	0.00972402		

iShares® Gold Trust 2013 Gross Proceeds File

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
2/20/2013	0.00972403		
2/21/2013	0.00972404		
2/22/2013	0.00972405		
2/23/2013	0.00972405		
2/24/2013	0.00972405		
2/25/2013	0.00972405		
2/26/2013	0.00972405		
2/27/2013	0.00972405		
2/28/2013	0.00972405	0.00000196	0.00309925
3/1/2013	0.00972406		
3/2/2013	0.00972406		
3/3/2013	0.00972406		
3/4/2013	0.00972209		
3/5/2013	0.00972209		
3/6/2013	0.00972209		
3/7/2013	0.00972209		
3/8/2013	0.00972209		
3/9/2013	0.00972209		
3/10/2013	0.00972209		
3/11/2013	0.00972210		
3/12/2013	0.00972210		
3/13/2013	0.00972209		
3/14/2013	0.00972210		
3/15/2013	0.00972210		
3/16/2013	0.00972210		
3/17/2013	0.00972210		
3/18/2013	0.00972210		
3/19/2013	0.00972210		
3/20/2013	0.00972211		
3/21/2013	0.00972211		
3/22/2013	0.00972211		
3/23/2013	0.00972211		
3/24/2013	0.00972211		
3/25/2013	0.00972211		
3/26/2013	0.00972210		
3/27/2013	0.00972210		
3/28/2013	0.00972210		
3/29/2013	0.00972210		
3/30/2013	0.00972210		
3/31/2013	0.00972210	0.00000208	0.00329889
4/1/2013	0.00972210		
4/2/2013	0.00972211		
4/3/2013	0.00972002		
4/4/2013	0.00972002		
4/5/2013	0.00972002		
4/6/2013	0.00972002		
4/7/2013	0.00972002		
4/8/2013	0.00972002		
4/9/2013	0.00972002		
4/10/2013	0.00972002		
4/11/2013	0.00972002		

iShares® Gold Trust 2013 Gross Proceeds File

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
4/12/2013	0.00972002		
4/13/2013	0.00972002		
4/14/2013	0.00972002		
4/15/2013	0.00972003		
4/16/2013	0.00972004		
4/17/2013	0.00972007		
4/18/2013	0.00972009		
4/19/2013	0.00972009		
4/20/2013	0.00972009		
4/21/2013	0.00972009		
4/22/2013	0.00972010		
4/23/2013	0.00972010		
4/24/2013	0.00972011		
4/25/2013	0.00972011		
4/26/2013	0.00972011		
4/27/2013	0.00972011		
4/28/2013	0.00972011		
4/29/2013	0.00972011		
4/30/2013	0.00972011	0.00000215	0.00312377
5/1/2013	0.00972011		
5/2/2013	0.00971796		
5/3/2013	0.00971796		
5/4/2013	0.00971796		
5/5/2013	0.00971796		
5/6/2013	0.00971796		
5/7/2013	0.00971796		
5/8/2013	0.00971796		
5/9/2013	0.00971796		
5/10/2013	0.00971796		
5/11/2013	0.00971796		
5/12/2013	0.00971796		
5/13/2013	0.00971796		
5/14/2013	0.00971796		
5/15/2013	0.00971797		
5/16/2013	0.00971797		
5/17/2013	0.00971797		
5/18/2013	0.00971797		
5/19/2013	0.00971797		
5/20/2013	0.00971799		
5/21/2013	0.00971799		
5/22/2013	0.00971799		
5/23/2013	0.00971800		
5/24/2013	0.00971800		
5/25/2013	0.00971800		
5/26/2013	0.00971800		
5/27/2013	0.00971800		
5/28/2013	0.00971800		
5/29/2013	0.00971801		
5/30/2013	0.00971801		
5/31/2013	0.00971801	0.00000214	0.00300199
6/1/2013	0.00971801		

iShares® Gold Trust 2013 Gross Proceeds File

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
6/2/2013	0.00971801		
6/3/2013	0.00971801		
6/4/2013	0.00971587		
6/5/2013	0.00971587		
6/6/2013	0.00971587		
6/7/2013	0.00971587		
6/8/2013	0.00971587		
6/9/2013	0.00971587		
6/10/2013	0.00971587		
6/11/2013	0.00971587		
6/12/2013	0.00971587		
6/13/2013	0.00971587		
6/14/2013	0.00971587		
6/15/2013	0.00971587		
6/16/2013	0.00971587		
6/17/2013	0.00971587		
6/18/2013	0.00971587		
6/19/2013	0.00971588		
6/20/2013	0.00971588		
6/21/2013	0.00971589		
6/22/2013	0.00971589		
6/23/2013	0.00971589		
6/24/2013	0.00971591		
6/25/2013	0.00971592		
6/26/2013	0.00971593		
6/27/2013	0.00971593		
6/28/2013	0.00971593		
6/29/2013	0.00971593		
6/30/2013	0.00971593	0.00000223	0.00277670
7/1/2013	0.00971593		
7/2/2013	0.00971370		
7/3/2013	0.00971370		
7/4/2013	0.00971370		
7/5/2013	0.00971370		
7/6/2013	0.00971370		
7/7/2013	0.00971370		
7/8/2013	0.00971370		
7/9/2013	0.00971370		
7/10/2013	0.00971370		
7/11/2013	0.00971370		
7/12/2013	0.00971370		
7/13/2013	0.00971370		
7/14/2013	0.00971370		
7/15/2013	0.00971370		
7/16/2013	0.00971370		
7/17/2013	0.00971371		
7/18/2013	0.00971371		
7/19/2013	0.00971371		
7/20/2013	0.00971371		
7/21/2013	0.00971371		
7/22/2013	0.00971371		

iShares® Gold Trust 2013 Gross Proceeds File

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
7/23/2013	0.00971371		
7/24/2013	0.00971370		
7/25/2013	0.00971370		
7/26/2013	0.00971370		
7/27/2013	0.00971370		
7/28/2013	0.00971370		
7/29/2013	0.00971370		
7/30/2013	0.00971370		
7/31/2013	0.00971370	0.00000201	0.00264600
8/1/2013	0.00971370		
8/2/2013	0.00971169		
8/3/2013	0.00971169		
8/4/2013	0.00971169		
8/5/2013	0.00971169		
8/6/2013	0.00971169		
8/7/2013	0.00971169		
8/8/2013	0.00971169		
8/9/2013	0.00971169		
8/10/2013	0.00971169		
8/11/2013	0.00971169		
8/12/2013	0.00971169		
8/13/2013	0.00971169		
8/14/2013	0.00971169		
8/15/2013	0.00971169		
8/16/2013	0.00971169		
8/17/2013	0.00971169		
8/18/2013	0.00971169		
8/19/2013	0.00971169		
8/20/2013	0.00971169		
8/21/2013	0.00971169		
8/22/2013	0.00971169		
8/23/2013	0.00971169		
8/24/2013	0.00971169		
8/25/2013	0.00971169		
8/26/2013	0.00971169		
8/27/2013	0.00971169		
8/28/2013	0.00971169		
8/29/2013	0.00971169		
8/30/2013	0.00971169		
8/31/2013	0.00971169	0.00000198	0.00277128
9/1/2013	0.00971169		
9/2/2013	0.00971169		
9/3/2013	0.00971169		
9/4/2013	0.00970971		
9/5/2013	0.00970971		
9/6/2013	0.00970971		
9/7/2013	0.00970971		
9/8/2013	0.00970971		
9/9/2013	0.00970971		
9/10/2013	0.00970971		
9/11/2013	0.00970971		

iShares® Gold Trust 2013 Gross Proceeds File

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
9/12/2013	0.00970971		
9/13/2013	0.00970971		
9/14/2013	0.00970971		
9/15/2013	0.00970971		
9/16/2013	0.00970971		
9/17/2013	0.00970971		
9/18/2013	0.00970971		
9/19/2013	0.00970971		
9/20/2013	0.00970971		
9/21/2013	0.00970971		
9/22/2013	0.00970971		
9/23/2013	0.00970971		
9/24/2013	0.00970970		
9/25/2013	0.00970970		
9/26/2013	0.00970970		
9/27/2013	0.00970970		
9/28/2013	0.00970970		
9/29/2013	0.00970970		
9/30/2013	0.00970971	0.00000209	0.00270226
10/1/2013	0.00970971		
10/2/2013	0.00970762		
10/3/2013	0.00970762		
10/4/2013	0.00970762		
10/5/2013	0.00970762		
10/6/2013	0.00970762		
10/7/2013	0.00970762		
10/8/2013	0.00970762		
10/9/2013	0.00970762		
10/10/2013	0.00970762		
10/11/2013	0.00970762		
10/12/2013	0.00970762		
10/13/2013	0.00970762		
10/14/2013	0.00970762		
10/15/2013	0.00970762		
10/16/2013	0.00970763		
10/17/2013	0.00970764		
10/18/2013	0.00970764		
10/19/2013	0.00970764		
10/20/2013	0.00970764		
10/21/2013	0.00970764		
10/22/2013	0.00970764		
10/23/2013	0.00970764		
10/24/2013	0.00970765		
10/25/2013	0.00970765		
10/26/2013	0.00970765		
10/27/2013	0.00970765		
10/28/2013	0.00970765		
10/29/2013	0.00970765		
10/30/2013	0.00970765		
10/31/2013	0.00970765	0.00000211	0.00275132
11/1/2013	0.00970765		

iShares® Gold Trust 2013 Gross Proceeds File

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
11/2/2013	0.00970765		
11/3/2013	0.00970765		
11/4/2013	0.00970554		
11/5/2013	0.00970554		
11/6/2013	0.00970554		
11/7/2013	0.00970554		
11/8/2013	0.00970554		
11/9/2013	0.00970554		
11/10/2013	0.00970554		
11/11/2013	0.00970554		
11/12/2013	0.00970554		
11/13/2013	0.00970554		
11/14/2013	0.00970554		
11/15/2013	0.00970554		
11/16/2013	0.00970554		
11/17/2013	0.00970554		
11/18/2013	0.00970554		
11/19/2013	0.00970554		
11/20/2013	0.00970554		
11/21/2013	0.00970554		
11/22/2013	0.00970555		
11/23/2013	0.00970555		
11/24/2013	0.00970555		
11/25/2013	0.00970556		
11/26/2013	0.00970556		
11/27/2013	0.00970556		
11/28/2013	0.00970556		
11/29/2013	0.00970556		
11/30/2013	0.00970556	0.00000209	0.00257222
12/1/2013	0.00970556		
12/2/2013	0.00970557		
12/3/2013	0.00970346		
12/4/2013	0.00970346		
12/5/2013	0.00970347		
12/6/2013	0.00970346		
12/7/2013	0.00970346		
12/8/2013	0.00970346		
12/9/2013	0.00970347		
12/10/2013	0.00970347		
12/11/2013	0.00970347		
12/12/2013	0.00970347		
12/13/2013	0.00970347		
12/14/2013	0.00970347		
12/15/2013	0.00970347		
12/16/2013	0.00970347		
12/17/2013	0.00970347		
12/18/2013	0.00970347		
12/19/2013	0.00970347		
12/20/2013	0.00970348		
12/21/2013	0.00970348		
12/22/2013	0.00970348		

iShares® Gold Trust 2013 Gross Proceeds File

Date	Gold Ounces Per Share	Per Share Gold Ounces Sold To Cover Expenses	Proceeds Per Share
12/23/2013	0.00970348		
12/24/2013	0.00970350		
12/25/2013	0.00970350		
12/26/2013	0.00970350		
12/27/2013	0.00970350		
12/28/2013	0.00970350		
12/29/2013	0.00970350		
12/30/2013	0.00970350		
12/31/2013	0.00970352	0.00000211	0.00258956
	Totals	0.00002502	0.03476227

iShares Gold Trust Data above shows gold ounces acquired per iShares Gold Trust (IAU) share purchased, gold sold (in ounces), proceeds, and expenses per iShares Gold Trust (IAU) Share.

Identify the date on which the Shareholder purchased its iShares Gold Trust (IAU) shares in the column labeled "Date". The amount in the column labeled "Gold Ounces per Share" represents the pro rata amount of gold, in ounces, that each IAU Share represents.

Example: Shareholder XYZ purchases 200 IAU shares on 1/28/2013 at a price of \$50 per share for a total purchase price of \$10,000. Shareholder XYZ had no other purchases or sales of IAU shares during 2013.

Step 1: Identify the shareholder's pro rata ownership of gold (in ounces).

Identify Shareholder XYZ's purchase date of 1/28/2013. In the column labeled "Gold Ounces per Share," identify the pro rata amount of gold (i.e. 0.00972607 ounces per share) each IAU share represents on that date.

For Shareholder XYZ, total prorated amount of gold ounces owned for its 1/28/2013 purchase is 1.94521 ounces (0.00972607 ozs per share multiplied by 200 shares purchased on 1/28/2013.) Note: This step should be completed for each date on which IAU shares were purchased.

Step 2: Calculate the gold (in ounces) sold from the shareholder's account during 2013

The gold ounces sold per share during 2013 includes the cumulative amounts of all gold sales for the period which includes the day after the purchase date of 1/28/2013 through the day of the sale date.

During 2013 the amount of gold sold after the 1/28/2013 purchase date is 0.00002502 oz per share for a total of 0.00500 oz (based on the purchase of 200 shares).

Step 3: Calculate cost of gold sold from shareholder's account

Total Gold ozs sold (Step 2)	0.00500 oz		
	-----	X	\$ 10,000
Gold ozs acquired (Step1)	1.94521 oz		
Cost of Gold sold			\$ 25.70

Step 4: Calculate shareholder's gain or loss on sales of gold for each lot purchased

Identify all proceeds per share received by the Trust after Shareholder XYZ's 1/28/2013 purchase date. During 2013, there were sales at the end of every month for the period 1/29/2013 through 12/31/2013 which generated proceeds per share of \$0.03476227. Therefore, Shareholder XYZ's gain or loss is determined as follows:

Total Proceeds: \$0.03476227 per share X 200 shares	\$ 6.95
Less: Total cost of gold sold (Step 3)	<u>25.70</u>
Total Reportable Loss (1040 Sch D, Part I)	<u>\$ 18.75</u>

Step 5: Calculate shareholder's investment expenses

Identify all expenses per share paid by the Trust after Shareholder XYZ's 1/29/2013 purchase date. During 2013, the expenses paid were at the end of every month for the period of 1/29/2013 through 12/31/2013 which amounted to \$0.03476227 per share. Therefore, Shareholder XYZ's investment expenses are:

Investment Expenses per Share	\$ 0.03476227
Total Shares	<u>200</u>
Total Expense (1040 Sch A)	<u>\$ 6.95</u>

Step 6: Calculate shareholder's adjusted gold held and cost basis

Gold ounces Purchased on 1/28/2013 (Step 1)	1.94521 oz
Less: Gold ounces sold during 2013 (Step 2)	<u>0.00500 oz</u>
Adjusted Shareholder's Gold ounces at 12/31/2013	<u>1.94021 oz</u>
Original Purchase Cost on 1/28/2013	\$ 10,000.00
Less: Cost of Gold Sold during 2013 (Step 3)	<u>25.70</u>
Adjusted Shareholder's basis at 12/31/2013	<u>\$ 9,974.30</u>

Shareholder's adjusted cost and gold ounces calculated in Step 6 are his/her adjusted ounces of gold and adjusted basis for the 1/28/2013 purchase at the end of 2013.

Shareholders with several purchases should calculate gain, loss and adjusted basis separately for each purchased lot and then sum up the results of each lot to arrive at the net reportable gain or loss and the total investment expenses.

Shareholders who purchased their shares prior to 2013, and made no other purchases, should calculate their adjusted cost basis, using the gross proceeds information for the relevant years, by following the same steps as in the example above. The adjusted cost basis at 12/31/2012 should be used as the beginning cost for 2013 instead of the original purchase cost.

Shareholders with an additional purchases in 2013 will have two cost lots to account for in 2013. The calculation of gains and losses will be affected by the cost basis method used to account for the sales.

This information is provided by The Bank of New York Mellon, the trustee of the iShares Gold Trust (the "Trustee"), subject to the terms, conditions and limitations of liability set forth in the Depository Trust Agreement between BlackRock Asset Management International, Inc. as Sponsor and The Bank of New York Mellon, as Trustee dated as of January 19, 2005. Neither BlackRock Asset Management International Inc. and its affiliates nor the Trustee provide tax advice. Please note that (i) any discussion of U.S. tax matters contained in this communication (including any attachments) cannot be used by you for the purpose of avoiding tax penalties; (ii) this communication was written to support the promotion or marketing of the matters addressed herein; and (iii) you should seek advice based on your particular circumstances from an independent tax advisor.