



**Partnership:** iShares S&P GSCI Commodity-Indexed Trust  
**CUSIP #s:** 46428R107  
**RE:** Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

### **92 Day Qualified Notice**

This announcement is a Qualified Notice under §1.1446(f)-4 by the iShares S&P GSCI Commodity-Indexed Trust (the “Partnership”), which is treated as a publicly traded partnership (“PTP”) under the U.S. Internal Revenue Code.

The Partnership states that the 10% withholding tax exception applies, as determined under §1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date<sup>1</sup>: 4/1/2026

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<sup>1</sup> Date the notice is posted to PTP’s website per 1.1446-4(b)(4)