**Part I** Reporting Issuer

1. Issuer's name: iShares Global 100 ETF
   2. Issuer's employer identification number (EIN): 94-3369034

3. Name of contact for additional information: BlackRock Fund Advisors
   4. Telephone No. of contact: 1-800-474-2737
   5. Email address of contact: isharesetfs@blackrock.com

6. Number and street (or P.O. box if mail is not delivered to street address) of contact: c/o BlackRock Inc., 1 University Square Dr.
   7. City, town, or post office, state, and ZIP code of contact: Princeton, NJ 08540

8. Date of action: May 1, 2018
   9. Classification and description: Common Stock - Regulated Investment Company

10. CUSIP number: 464287572
   11. Serial number(s): IOO

**Part II** Organizational Action

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: On March 29, 2018, the Board of Trustees of iShares Trust has approved a 2 for 1 split for the fund for shareholders of record as of the close of business on April 27, 2018 payable after the close of trading on May 1, 2018.

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: Under Internal Revenue Code (IRC) Section 305(a), the stock split was a non-taxable transaction. Under IRC Section 307(a), each shareholder is required to allocate the aggregate tax basis in his or her shares held immediately prior to the 2 for 1 split among the shares held immediately after the split. As a result, the number of shares held by each shareholder were multiplied by 2 and the basis in each share following the stock split was 1/2 of the basis immediately prior to the stock split.

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 Section 15 above.
Part II  Organizational Action (continued)

17  List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►

Internal Revenue Code Sections 305(a) and 307(a)

18  Can any resulting loss be recognized? ► No

19  Provide any other information necessary to implement the adjustment, such as the reportable tax year ►

This organizational action is reportable with respect to calendar year 2018.

__________________________
[Signature]

[Date]

Print your name ► Ronald Fisher

Print/Type preparer's name     Preparer's signature     Date     Check ☐ if self-employed     PTIN

Firm’s name ►

Firm’s address ►

Firm’s EIN ►

Phone no.

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]

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