Form **8937** (December 2017)
Department of the Treasury Internal Revenue Service

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

## Part I Reporting Issuer

| | | | |
|---|---|---|---|
| 1 Issuer's name: Calamos Nasdaq Autocallable Income ETF | | | 2 Issuer's employer identification number (EIN): 39-4204450 |
| 3 Name of contact for additional information: | 4 Telephone No. of contact: 630-245-7200 | | 5 Email address of contact: |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact: 2020 Calamos Court | | | 7 City, town, or post office, state, and ZIP code of contact: Naperville, IL 60563 |
| 8 Date of action: Various - See attachment 1 | 9 Classification and description: Return of Capital | | |
| 10 CUSIP number: Various- see attached | 11 Serial number(s): | 12 Ticker symbol: Various- see attached | 13 Account number(s): |

## 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 ▶ The organizational actions in the Calamos Nasdaq Autocallable Income ETF were return of capital distributions during the fiscal year ended 7/31/2026. Return of capital distributions are nontaxable distributions that reduce a shareholder's basis in the fund's shares. The return of capital distributions can reduce a shareholder's basis in the fund shares to zero and any further return of capital distributions would be capital gain to the shareholder.

**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 attachment 1.

**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 ▶ Throughout the fiscal year Calamos Nasdaq Autocallable Income ETF made monthly distributions. A portion of the distributions were in excess of current and accumulated earnings and profits and therefore are treated as a nontaxable return of capital as set forth in attachment 1.

**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 Section 316b(4) describes the methodology for calculating the portion of a distribution that is a return of capital.

**18** Can any resulting loss be recognized? ▶ Return of capital distributions are nontaxable distributions that reduce a shareholder's basis in the fund's shares. The return of capital distributions can reduce a shareholder's basis in the funds to zero and any further return of capital distributions would be capital gain to the shareholder. No loss is recognized because of this organizational action.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year for Calamos Nasdaq Autocallable Income ETF is the fiscal year ended 7/31/26 and relates to distributions from the fund between 8/1/25 and 12/31/25. See attachment 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 ▶ [signature] Date ▶ 1-15-2026

Print your name ▶ TIMOTHY FREEMAN Title ▶ Assistant Treasurer

| **Paid Preparer Use Only** | | | | |
|---|---|---|---|---|
| Print/Type preparer's name: JENELL WHITWORTH | Preparer's signature: Jenell Whitworth | Date: 1/15/26 | Check ☐ if self-employed | PTIN: P02184514 |
| Firm's name ▶ ERNST & YOUNG U.S. LLP | | | Firm's EIN ▶ 34-6565596 | |
| Firm's address ▶ 155 N. WACKER DRIVE | | | Phone no. 312-879-2000 | |

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

| | CUSIP | Ticker Symbol | Record Date | Ex-Dividend Date | Payable Date | Total Dividend Paid | Ordinary | Capital | Return of Capital |
|---|---|---|---|---|---|---|---|---|---|
| Calamos Nasdaq Autocallable Income ETF | 12811T530 | CAIQ | 12/23/2025 | 12/23/2025 | 12/30/2025 | 0.393520 | 0.019967 | 0.000000 | 0.373553 |