



List of securities that may be affected by IRS tax ruling, effective January 1, 2023

A new IRS tax ruling is going into effect on **January 1, 2023**. With this new ruling, a **10% withholding tax** will be applied to distributions and **gross proceeds from sales** of certain U.S. partnerships with effectively connected income (ECI), held by non-U.S. individuals.

ECI refers to U.S.-sourced income earned by a partnership that's connected with the conduct of trade or business in the U.S.

Note that after January 1, for U.S. partnerships impacted by this tax ruling:

- You may no longer be able to trade these securities on the trading platform
- If you wish to sell these securities, you may only be able to do so by contacting the Trade Desk at 1-866-980-9590 (Canada) or 1-416-227-6911 (U.S.). The 10% tax will apply on these sales

The following is a list of securities that may be affected by the new ruling. This list is provided on a best-efforts basis and is **subject to change without notice**. Also, for securities you hold which may be affected, please confirm with the company if they are applying for an exemption from the tax ruling.

For more information on this tax ruling, please consult this [website](#).

CUSIP	Description	Symbol
01877R108	Allnce Resrces Ltd Partnership Int UNIT	ARLP
01881G106	AllianceBernst Ltd Partnership Int UNIT	AB
02364V206	Amer First Mul Ltd Partnership Int Unit	GHI
80694102	BELPOINTE CLASS A UNIT UNIT	OZ
09225M101	Black Stone COMMON UNIT	BSM
12637A103	CSI Compressco COMMON UNIT	CCLP
126633205	CVR Partners COMMON UNIT	UAN
131476103	Calumet Splty Ltd Partnership Int UNIT	CLMT
150185106	Cedar Fair Man Ltd Partnership Int UNIT	FUN
16411Q101	Cheniere Enrgy COMMON UNIT	CQP
165185109	Chesapeake Gra COMMON UNIT	CHKR
172464109	Sisecam Resour COMMON UNIT	SIRE
91831H106	VPR Brands, LP COMMON	VPRB
G4196W108	Riverstone Ene ACCUM SHS	N/A
21258A102	ConvexityShare Dly 1.5x SPIKES Fut UNIT	SPKY
21258A201	ConvexityShare 1x SPIKES Futures UNIT	N/A
226344208	Crestwood Equi COMMON UNIT	CEQP
226344307	Crestwood Equi PREFERRED A UNIT	CEQPPR
22758A105	CrossAmerica P COMMON UNIT	CAPL
232751107	Cypress Enviro COMMON UNIT	NULL
23311P100	DCP Midstream Ltd Partnership Int UNIT	DCP
23311P209	DCP Midstream FIX-TO-FLOAT PFD UNIT	DCPPRB
23311P308	DCP Midstream PREFERRED UNIT	DCPPRC

CUSIP	Description	Symbol
23311PAA8	DCP Midstream PREFERRED UNIT	N/A
24664T103	Delek Logistic COMMON UNIT	DKL
25820R105	Dorchester Min Ltd Partnership Int UNIT	DMLP
26827L109	ECA Marcellus COMMON UNIT	ECTM
26923H200	ETF Mgrs Group BREAKWAVE DRY BULK UNIT	BDRY
28252B804	1847 Holdings COMMON UNIT	EFSH
26695106	American Hotel UNITS UNIT	AHOTF
292102100	Empire State R SERIES ES UNIT	ESBA
292102209	Empire State R SERIES 60 UNIT	N/A
292102308	Empire State R SERIES 250 UNIT	N/A
29273J107	Energy 11 LP COMMON UNIT	N/A
29273V100	Energy Trans Ltd Partnership Int UNIT	ET
29273V407	Energy Trans Preferred C UNIT	ETPRC
29273V506	Energy Trans Preferred D UNIT	ETPRD
29273V605	Energy Trans Preferred E UNIT	ETPRE
29273VAH3	Energy Trans Preferred A UNIT	N/A
29273VAJ9	Energy Trans Preferred B UNIT	N/A
29273VAL4	Energy Trans Preferred F UNIT	N/A
29273VAM2	Energy Trans Preferred G UNIT	N/A
29273VAN0	Energy Trans Preferred H UNIT	N/A
29336UAH0	EnLink Midstre PREFEERED UNIT	N/A
293792107	Enterprise Pro Ltd Partnership Int UNIT	EPD
30053M104	EVOLVE COMMON UNIT	SNMP
315293308	Ferrellgas In Ltd Partnership Int UNIT	N/A
315293209	Ferrellgas In Ltd Partnership Int UNIT	FGPR
371927104	Genesis Energy Ltd Partnership Int UNIT	GEL
37946R109	Global Partner Com LP Int UNIT	GLP
37946R208	Global Partner PREFERRED A UNIT	GLPPRA
37946R307	Global Partner PREFERRED B UNIT	GLPPRB
37959R103	Global Indemni COMMON CL A UNIT	GBLI
387437114	Granite REIT Stapled Unit	GRPU
393221106	Green Plains P COMMON UNIT	GPP
403829104	Gyrodyne, LLC COMMON UNIT	GYRO
435763107	Holly Energy P Ltd Partnership Int UNIT	HEP
46138B103	Invesco DB CMMDTY IDX TRACKING UNIT	DBC
46139B102	Invesco DB G10 CURR HARVEST UNIT	DBV
46140H106	Invesco DB AGRICULTURE UNIT	DBA
46140H205	Invesco DB SILVER UNIT	DBS
46140H304	Invesco DB ENERGY UNIT	DBE
46140H403	Invesco DB OIL UNIT	DBO

CUSIP	Description	Symbol
46140H502	Invesco DB PRECIOUS METALS UNIT	DBP
46140H601	Invesco DB GOLD UNIT	DGL
46140H700	Invesco DB BASE METALS UNIT	DBB
46141D104	Invesco DB US DOLLAR INDEX BEAR UNIT	UDN
46141D203	Invesco DB US DOLLAR INDEX BULL UNIT	UUP
46428R107	iShares S&P GSCI COMMODITY-INDEX UNIT	GSG
55336V100	MPLX LP COMMON UNIT	MPLX
55336V308	MPLX LP PREFERRED A UNIT	N/A
55336VAU4	MPLX LP PREFERRED B UNIT	N/A
559080106	Magellan Midst Ltd Partnership Int UNIT	MMP
573331105	Martin Midstre Ltd Partnership Int UNIT	MMLP
59140L100	Metaurus Eqty US EQTY CUM DVD UNIT	IDIV
62913M107	NGL Energy COMMON UNIT	NGL
62913M206	NGL Energy PERPETUAL PFD B UNIT	NGLPRB
62913M305	NGL Energy PERPETUAL PFD C UNIT	NGLPRC
63900P608	Natural Resour COMMON UNIT	NRP
644206104	New England Re Depository Receipt UNIT	NEN
64ESC1997	New York REIT LIQUIDATING TR UNIT	NULL
67058H102	NuStar Energy NUSTAR ENERGY UNIT	NS
67058H201	NuStar Energy PREFERRED A UNIT	NSPRA
67058H300	NuStar Energy PREFERRED B UNIT	NSPRB
67058H409	NuStar Energy PREFERRED C UNIT	NSPRC
674001300	Oaktree Cap PREFERRED UNIT UNIT	OAKPRA
674001409	Oaktree Cap PREFERRED UNIT UNIT	OAKPRB
69318Q104	PBF Logistics COMMON UNIT	NULL
726503105	Plains All Ame Ltd Partnership Int UNIT	PAA
726503AE5	Plains All Ame FIXED TO FLOAT UNIT	N/A
74347W130	Proshares Tr SHORT VIX ST FUTURES UNIT	SVXY
74347W270	Proshares Tr ULTRA YEN UNIT	YCL
74347W338	Proshares Tr VIX Mid-Term Futures UNIT	VIXM
74347W353	Proshares Tr ULTRA SILVER UNIT	AGQ
74347W395	Proshares Tr ULTRASH GOLD UNIT	GLL
74347W569	Proshares Tr ULTRASH YEN UNIT	YCS
74347W601	Proshares Tr ULTRA GOLD UNIT	UGL
74347W874	Proshares Tr ULTRA EURO UNIT	ULE
74347W882	Proshares Tr ULTRASH EURO UNIT	EUO
74347Y797	Proshares Tr UltraSh BLB Crude UNIT	SCO
74347Y813	Proshares Tr UltraShrt BBG Nat Ga UNIT	KOLD
74347Y839	Proshares Tr Ultra VIX Sh-Trm Fut UNIT	UVXY
74347Y847	Proshares Tr UltraShort Silver UNIT	ZSL

CUSIP	Description	Symbol
74347Y854	Proshares Tr VIX Sh-Term Futures UNIT	VIXY
74347Y870	Proshares Tr ULTRA BLB NATL GAS	BOIL
74347Y888	Proshares Tr ULTRA BLB CRUDE OIL	UCO
76090H103	Restaurant Bra UNIT UNIT	RSTRF
80007T101	SandRidge Miss COMMON UNIT	SDTTU
85554C104	Starlight U.S. Class - A	NULL
85554C807	Starlight U.S. Class - U	NULL
85814R107	Steel Partners COMMON UNIT	SPLP
85814R206	Steel Partners PREFERRED UNIT UNIT	NULL
864482104	Suburban Prop Ltd Partnership Int UNIT	SPH
866142409	Summit Midstre COMMON UNIT	SMLP
866142AA0	Summit Midstre PREFERRED UNIT	N/A
86765K109	Sunoco LP COMMON UNIT	SUN
88166A102	Teucrium Corn FUND UNIT	CORN
88166A409	Teucrium Sugar FUND UNIT	CANE
88166A508	Teucrium Wheat FUND UNIT	WEAT
88166A607	Teucrium Soy FUND UNIT	SOYB
88166A706	Teucrium Agric FUND UNIT	TAGS
88166A805	Teucrium Hash Bitcoin Futures ETF	N/A
90290N109	USA Compressio COMMON UNIT	USAC
903318103	USD Partners COMMON UNIT	USDP
91167Q100	US Brent Oil FUND UNIT	BNO
911717106	US Comm Index FUND UNIT	USCI
911718104	US Copper Idx FUND UNIT	CPER
91201T102	US Gas COMMON UNIT	UGA
912318300	United States NATURAL GAS FUND UNIT	UNG
91232N207	US Oil Fund LP LTD PARTNERSHIP INT UNIT	USO
91288V103	US 12 Mo Oil UNIT UNIT	USL
91288X109	US 12 Mo Natrl GAS FUND UNIT	UNL
92891H309	VS Trust 2X LONG VIX FUTURES	UVIX
92891H101	VS Trust -1X SHORT VIX FUTURE	SVIX
93964X106	Washington Pri STAPLED SER COM	N/A
93964X403	Washington Pri STAPLED SER COM 144A	N/A
958669103	Western Midstr COMMON UNIT	WES
960417103	Westlake Chem COMMON UNIT	WLKP
G16234109	Brookfield Bus LIMITED PARTNERSHIP UNIT	BBU
G16249149	Brookfield Pro PREFERRED A SER 1 UNIT	BPYPP
G16249156	Brookfield Pro PREFERRED A SER 2 UNIT	BPYPO
G16249164	Brookfield Pro PREFERRED A SER 3 UNIT	BPYPN
G1624R107	Brookfield Pro LTD PARTNERSHIP UNIT	BPYPM

CUSIP	Description	Symbol
G16252101	Brookfield PARTNERSHIP UNITS UNIT	BIP
G16252267	Brookfield PREFERRED A - Ser 13 UNIT	BIPPPRA
G16252275	Brookfield PREFERRED A-SER 14 UNIT	BIPPPRB
G16258108	Brookfield COMMON UNIT	BEP
G16258231	Brookfield PFD A SER 17 UNIT	BEPPRA
G54050102	Lazard CL A UNIT	LAZ
G66054100	RTW Investment VENTURE FD UNIT	N/A
G7418M105	Regional REIT Ordinary Shs	N/A
G9325C105	Vantage Drilli Ordinary Shares UNIT	N/A
Y2076L101	Digital Core R	N/A
Y2188L106	Eagle Hospital	N/A
Y4724Q102	Keppel Pacific	N/A
Y475LA101	Prime US REIT	N/A
Y5817J103	Manulife US RE	N/A
Y92123101	United Hampshi	N/A
91749101	Bitwise Asset 10 Crypto Index Fund UNIT	BITW
29277Y100	Energy COMMON UNIT	N/A
36761Q105	Gateway Garage Partners LLC UNIT	N/A
38349K105	Gould Investor Ltd Partnership Int UNIT	N/A
41988L202	MacFarms, LLC COMMON UNIT	N/A
54807102	Aztec Land Com COM UNIT	N/A
212849103	Conwest Associ Ltd Partnership Int UNIT	CWPS
74799107	Beaver Coal Co Sh Ben Int	BVERS
55406N103	MYT Holdings COM UNIT CL B UNIT	N/A
55406N202	MYT Holdings PREFERRED SER A UNIT	N/A
55406N301	MYT Holdings PREFERRED SER B UNIT	N/A
451100101	Icahn Ent DEPOSITARY UNIT	IEP
19237JAA1	COFINA CI 2 Tr AMBAC Class 2047 UNIT	N/A
19237JAB9	COFINA CI 2 Tr AMBAC Class 2054 UNIT	N/A
29102H108	Emerge Energy COMMON UNIT	NULL
34552U104	Foresight Ener COMMON UNIT	NULL
869435206	Sutton Capital Trust UNIT	N/A
86943V209	Sutton Capital Trust UNIT	N/A
86943W207	Sutton Capital Trust UNIT	N/A
86943X205	Sutton Capital Trust UNIT	N/A
84130C100	Southcross Ene COMMON UNIT	NULL
96108P103	Westmoreland COMMON UNIT	NULL
39808B206	GREYSTONE SDOF PFD Shs Ser A 144A	N/A
39808B305	GREYSTONE SDOF PFD Shs Ser A ACCD	N/A
483101101	Kaiser Venture Unit Membership Int UNIT	N/A

CUSIP	Description	Symbol
85572Q101	Start Holding SER 18-1 UNIT	N/A
G8442L113	Start Holding SER 18-1X	N/A
388214702	Grant Park Fut LP UNIT GAM 3	N/A
388214603	Grant Park Fut LP UNIT GAM 2	N/A
388214504	Grant Park Fut LP UNIT GAM 1	N/A
388214405	Grant Park Fut LP UNIT LEGACY 2	N/A
388214306	Grant Park Fut LP UNIT LEGACY 1	N/A
388214108	Grant Park Fut Unit LP UNIT	N/A
388214207	Grant Park Fut Unit LP UNIT	N/A
813901105	The Richman Gr Ltd Partnership Int UNIT	N/A
90205J102	286 Lenox Part LTD LIABILITY CO UNIT	N/A

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