

| Fund Name (Ticker Symbol) | Per Share Ordinary Income Dividends | Percent Qualified Dividends | Percent Corporate Dividend Received Deduction | Per Share Long-Term Capital Gain Distribution | Per Share Nontaxable Distributions | Per Share Foreign Tax Paid | Foreign Source Income | Percent Income from U.S. Government Securities | Per Share Exempt Interest Dividends | Percent Exempt Interest Dividends Subject to AMT | Percent Income from interest-related dividends |
|---|-------------------------------------|-----------------------------|---|---|------------------------------------|----------------------------|-----------------------|--|-------------------------------------|--|--|
| See Explanation Below | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| First Trust Exchange-Traded Fund II | | | | | | | | | | | |
| First Trust STOXX [®] European Select Dividend Index Fund (FDD) | \$0.381700 | 100.00% | 0.00% | --- | --- | \$0.021245 | 100.00% | --- | | --- | --- |
| First Trust FTSE EPRA/NAREIT Developed Markets Real Estate Index Fund (FFR) | \$1.397600 | 18.42% | 0.00% | --- | --- | --- | --- | --- | | --- | --- |
| First Trust Dow Jones Global Select Dividend Index Fund (FGD) | \$1.057400 | 100.00% | 14.92% | --- | --- | \$0.059519 | 85.70% | --- | | --- | --- |
| First Trust Global Wind Energy ETF (FAN) | \$0.343400 | 53.61% | 5.85% | --- | --- | \$0.025445 | 93.62% | --- | | --- | --- |
| First Trust Global Engineering and Construction ETF (FLM) | \$0.887100 | 100.00% | 7.16% | --- | --- | \$0.088932 | 93.47% | --- | | --- | --- |
| First Trust NASDAQ [®] Clean Edge [®] Smart Grid Infrastructure Index Fund (GRID) | \$0.545300 | 100.00% | 13.98% | --- | --- | \$0.055602 | 91.13% | --- | | --- | --- |
| First Trust Indxx Global Natural Resources Income ETF (FTRI) | \$0.445500 | 100.00% | 28.50% | --- | --- | \$0.042323 | 79.34% | --- | | --- | --- |
| First Trust Indxx Global Agriculture ETF (FTAG) | \$0.355700 | 100.00% | 49.54% | --- | --- | \$0.047120 | 65.16% | --- | | --- | --- |
| First Trust BICK Index Fund (BICK) | \$0.296400 | 84.10% | 0.00% | --- | --- | \$0.015852 | 100.00% | --- | | --- | --- |
| First Trust Nasdaq Smartphone Index Fund (FONE) | \$0.862600 | 59.63% | 27.81% | --- | --- | \$0.057932 | 75.42% | --- | | --- | --- |
| First Trust NASDAQ Global Auto Index Fund (CARZ) | \$0.888700 | 100.00% | 37.74% | --- | --- | \$0.110866 | 79.72% | --- | | --- | --- |
| First Trust Cloud Computing ETF (SKYY) | \$0.122500 | 100.00% | 100.00% | --- | --- | --- | --- | --- | | --- | --- |
| First Trust International IPO ETF (FPXI) | \$0.266400 | 72.29% | 0.00% | --- | --- | \$0.027495 | 100.00% | --- | | --- | --- |
| First Trust Nasdaq CEA Cybersecurity ETF (CIBR) | \$0.022900 | 100.00% | 100.00% | --- | --- | --- | --- | --- | | --- | --- |

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|--|-------------------------------------|-----------------------------|---|---|------------------------------------|----------------------------|-----------------------|--|-------------------------------------|--|--|
| See Explanation Below | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| First Trust Exchange-Traded Fund IV | | | | | | | | | | | |
| First Trust North American Energy Infrastructure Fund (EMLP) | \$0.461538 | 100.00% | 80.53% | --- | \$0.471062 | --- | --- | --- | --- | --- | --- |
| First Trust Tactical High Yield ETF (HYLS) | \$2.685000 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 92.32% |
| First Trust Senior Loan Fund (FTSL) | \$1.750000 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 96.74% |
| First Trust Enhanced Short Maturity ETF (FTSM) | \$0.825000 | --- | --- | --- | --- | --- | --- | --- | --- | --- | 76.10% |
| First Trust Low Duration Mortgage Opportunities ETF (LMBS) | \$1.151285 | --- | --- | \$0.012070 | \$0.246645 | --- | --- | --- | --- | --- | 100.00% |
| First Trust Strategic Income ETF (FDIV) | \$1.950000 | 20.81% | 16.71% | --- | --- | --- | --- | --- | --- | --- | --- |
| First Trust Exchange-Traded Fund VIII | | | | | | | | | | | |
| First Trust CEF Income Opportunity ETF (FCEF) | \$0.926297 | 31.27% | 0.00% | \$0.070000 | \$0.083703 | --- | --- | --- | --- | --- | --- |
| First Trust Municipal CEF Income Opportunity ETF (MCEF) | \$0.005897 | --- | --- | --- | \$0.040160 | --- | --- | --- | \$0.666443 | 10.15% | --- |
| First Trust TCW Opportunistic Fixed Income ETF (FIXD) | \$0.990413 | --- | --- | \$0.000487 | --- | --- | --- | 24.98% | --- | --- | 96.28% |
| EquityCompass Risk Manager ETF (ERM) | \$0.174200 | 100.00% | 100.00% | --- | --- | --- | --- | --- | --- | --- | --- |
| EquityCompass Tactical Risk Manager ETF (TERM) | \$0.171300 | 100.00% | 100.00% | --- | --- | --- | --- | --- | --- | --- | --- |

- (1) **Ordinary Income Dividends** – This is the total per share amount of ordinary income dividends and short-term capital gain distributions (if applicable) included in the amount reported in Box 1a – under the title “Total ordinary dividends” - on Form 1099-DIV. This per share amount does not include foreign tax paid, which is also included in Box 1a on Form 1099-DIV.
- (2) **Qualified Dividend Income** – This is the percentage of ordinary income dividends reported in Box 1a on Form 1099-DIV that is reported in Box 1b – under the title “Qualified dividends” on Form 1099-DIV. This is the amount that may be eligible to be taxed as “qualified dividend income” at the applicable reduced capital gain tax rates in accordance with Internal Revenue Code Section 1 (h) 11. See Form 1040 / 1040A instructions for how to determine this amount.
- (3) **Corporate Dividend Received Deduction** – This is the percentage of the ordinary income dividends reported in Box 1a on Form 1099-DIV that is eligible for the 70% dividends received deduction allowed by certain corporations under Internal Revenue Code Section 243.
- (4) **Long-term Capital Gain Distribution** – This is the per share amount of the total long-term capital gain distributions reported in Box 2a – under the title “Total capital gain distr.” - on Form 1099-DIV. This amount should be reported as long-term capital gain no matter how long your shares have been held.
- (5) **Nontaxable Distributions** – This is the per share amount of the nontaxable, or sometimes called return of capital, distributions reported in Box 3 – under the title “Nondividend distributions” on Form 1099-DIV. This amount should **not** be reported as taxable income on your current tax return. Rather, it should be treated as a reduction in the original cost basis of your investment in the respective exchange-traded fund. Although, once your basis is reduced to zero, excess “nontaxable distributions” are reported as capital gain.
- (6) **Foreign Tax Paid** – This is the per share amount of the foreign taxes paid by the fund reported in Box 6 – under the title “Foreign tax paid” on Form 1099-DIV. You may be able to claim this amount as an itemized deduction or you may be able to obtain a foreign tax credit. The total of this amount and the amount of ordinary income dividends (item (1) above) equals the amount reported in Box 1a on Form 1099-DIV.
- (7) **Foreign Source Income** – This is the percent of the amount reported in Box 1a that comes from interest and/or dividends that are generated by activity outside of the U.S. This information may be needed to the extent you claim a foreign tax credit on your federal tax return.
- (8) **Percent of Income from U.S. Government Securities** – This is the percent of the amount reported in Box 1a that comes from interest on U.S. government securities, which may not be subject to state taxation.
- (9) **Exempt Interest Dividends** – This is the total per share amount of Exempt Interest Dividends included in the amount reported in Box 10 – under the title “Exempt-Interest dividends” - on Form 1099-DIV. Exempt interest dividends are dividends that are not subject to federal income tax but must be reported on your federal income tax return.
- (10) **Percent Exempt Interest Dividends Subject to AMT** – This shows the percentage of exempt-interest dividends subject to the alternative minimum tax. This amount is included in Box 10 on Form 1099-DIV. See the instructions for Form 6251.
- (11) **Percent of Income from Interest-related dividends** – This reflects the percentage of the amount reported in Box 1a that was properly designated as interest-related dividends, as created by the American Jobs Creation Act of 2004, which is exempt from U.S. withholdings tax when paid to foreign shareholders.

General Note: Capital gains and losses, which occur when you sell or exchange your fund shares, must be reported to the IRS. Individual shareholders should use Form 1040, Schedule D to report sales of shares. IRS Publication 550 contains additional information which you may find helpful in complying with the IRS reporting requirements, including the net investment income tax (NIIT) of 3.8%. The information above is provided to assist you in preparing your federal and state tax returns. **Please consult your tax advisor regarding your individual tax situation.**