Form **8937**

(December 2011)

Department of the Treasury
Internal Revenue Service

Report of Organizational Actions
Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I   Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
JPMorgan International Research Enhanced Equity Fund	**23-2699866**

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
Michael D'Ambrosio	**1-800-480-4111**	**michael.m.dambrosio@jpmorgan.com**

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and Zip code of contact
277 Park Avenue	**New York, NY 10172**

8 Date of action	9 Classification and description
06/10/2022	**Tax Free Reorganization**

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Attachment	**N/A**	**See Attachment**	**N/A**

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 ► **Effective June 10, 2022, JPMorgan International Research Enhanced Equity Fund (Target Fund) reorganized into a newly-created exchange-traded fund ("ETF") named JPMorgan International Research Enhanced Equity ETF (Acquiring Fund) in a tax-free reorganization. All of the assets and liabilities of the Target Fund were transferred to the Acquiring Fund in exchange solely for shares of beneficial interest of the Acquiring Fund, followed by the distribution of the Acquiring Fund shares received by the Target Fund in complete liquidation. Cash was paid in lieu of franctional shares.**

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**

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 Attachment**

Part II   Organizational Action (continued)

17   List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
IRC Sections 368(a)(1)(F), 368(b), 1032, 361, 357(a), 354, 358, 1223(1), 362(b), 1223(2) and 381(c)

18   Can any resulting loss be recognized? ▶   **No loss can be recognized as a result of this event, except for fractional shares redeemed for cash.**

19   Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **The reportable tax year is 2022.**

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 ▶ *Michael D'Ambrosio*   Date ▶ July 11, 2022

Print your name ▶ **Michael D'Ambrosio**   Title ▶ **Assistant Treasurer**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

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

JPMorgan International Research Enhanced Equity Fund
EIN: 23-2699866
Attachment to Form 8937

Form 8937 Part I Lines 10 and 12 and Part II Lines 15 and 16.

JPMorgan International Research Enhanced Equity Fund (Target Fund)				JPMorgan International Research Enhanced Equity ETF (Acquiring Fund)			Share Conversion Ratio
Ticker	CUSIP	Class	NAV	Ticker	CUSIP	NAV	
OEIAX	4812C1843	A	17.2163	JIRE	46641Q134	50.0000	0.344326
OIEAX	4812C1876	I	17.2951	JIRE	46641Q134	50.0000	0.345902
JEIQX	4812CA637	R6	17.2309	JIRE	46641Q134	50.0000	0.344618

Merger ratio is the number of Acquiring Fund shares received per one Target Fund share surrendered.