

## **iShares<sup>®</sup> Gold Trust**

2023 Grantor Trust Tax Reporting Statement

EIN: 816124036

CUSIP: 464285204

Ticker: IAU

The following information is being provided to assist Shareholders of the iShares<sup>®</sup> Gold Trust with reporting of their taxable income and expenses for the period January 1, 2023 through December 31, 2023, pursuant to Treasury Regulation Section 1.671-5. Under this regulation, the iShares<sup>®</sup> Gold Trust is considered a "non-mortgage widely held fixed investment trust."

The example provided herein is based on a U.S. individual Shareholder who purchased its iShares<sup>®</sup> Gold Trust shares for cash. **All Shareholders should contact their own tax advisors as to the tax consequences of the information reported in iShares<sup>®</sup> Gold Trust Data below.**

### **TAXATION OF THE TRUST**

The iShares<sup>®</sup> Gold Trust is a grantor trust for U.S. federal income tax purposes. As a result, the Trust itself is not subject to U.S. federal income tax. Instead, the Trust's income and expenses "flow through" to the Shareholders.

### **TAXATION OF U.S. INDIVIDUAL SHAREHOLDERS**

Shareholders generally will be treated, for U.S. federal income tax purposes, as if they directly owned a pro rata share of the underlying assets held in the Trust. Shareholders also will be treated as if they directly received their respective pro rata shares of the Trust's income and proceeds, and directly incurred their pro rata share of the Trust's expenses. Most state and local tax authorities follow U.S. Income tax rules in this regard. However, Shareholders should contact their own tax advisors as to the state and local tax consequences of ownership of IAU shares.

The Trust holds only gold bullion and, accordingly, received no income during the year.

Trust expenses, which are miscellaneous itemized deductions for shareholders, are no longer deductible for individuals in 2023. However, the sale of gold to cover trust expenses is used to calculate each shareholder's tax basis.

Because the Trust sold only a de minimis amount of gold for payment of Trust expenses during the year and made no distributions of sale proceeds to its Shareholders, under Treas. Reg. Sec. 1.671-5(c)(2)(iv)(B) the Trust is not required to report the gross proceeds of Trust sales to its Shareholders. However, for those Shareholders who wish to have this information, it is contained in the attached 2023 Gross Proceeds File.

## iShares® Gold Trust 2023 Gross Proceeds File

Date	Gold Ounces Per Share*	Per Share* Gold Ounces Sold To Cover Expenses	Proceeds Per Share*
1/1/2023	0.01897531		
1/2/2023	0.01897531		
1/3/2023	0.01897531		
1/4/2023	0.01897138		
1/5/2023	0.01897138		
1/6/2023	0.01897138		
1/7/2023	0.01897138		
1/8/2023	0.01897138		
1/9/2023	0.01897138		
1/10/2023	0.01897138		
1/11/2023	0.01897138		
1/12/2023	0.01897138		
1/13/2023	0.01897138		
1/14/2023	0.01897138		
1/15/2023	0.01897138		
1/16/2023	0.01897138		
1/17/2023	0.01897138		
1/18/2023	0.01897138		
1/19/2023	0.01897138		
1/20/2023	0.01897137		
1/21/2023	0.01897137		
1/22/2023	0.01897137		
1/23/2023	0.01897137		
1/24/2023	0.01897137		
1/25/2023	0.01897137		
1/26/2023	0.01897137		
1/27/2023	0.01897137		
1/28/2023	0.01897137		
1/29/2023	0.01897137		
1/30/2023	0.01897137		
1/31/2023	0.01897138	0.00000395	0.00759949
2/1/2023	0.01897138		
2/2/2023	0.01896743		
2/3/2023	0.01896743		
2/4/2023	0.01896743		
2/5/2023	0.01896743		
2/6/2023	0.01896743		
2/7/2023	0.01896743		
2/8/2023	0.01896743		
2/9/2023	0.01896743		
2/10/2023	0.01896743		
2/11/2023	0.01896743		
2/12/2023	0.01896743		
2/13/2023	0.01896743		
2/14/2023	0.01896744		
2/15/2023	0.01896744		

## iShares® Gold Trust 2023 Gross Proceeds File

Date	Gold Ounces Per Share*	Per Share* Gold Ounces Sold To Cover Expenses	Proceeds Per Share*
2/16/2023	0.01896744		
2/17/2023	0.01896746		
2/18/2023	0.01896746		
2/19/2023	0.01896746		
2/20/2023	0.01896746		
2/21/2023	0.01896746		
2/22/2023	0.01896746		
2/23/2023	0.01896746		
2/24/2023	0.01896746		
2/25/2023	0.01896746		
2/26/2023	0.01896746		
2/27/2023	0.01896746		
2/28/2023	0.01896746	0.00000370	0.00681156
3/1/2023	0.01896747		
3/2/2023	0.01896376		
3/3/2023	0.01896376		
3/4/2023	0.01896376		
3/5/2023	0.01896376		
3/6/2023	0.01896377		
3/7/2023	0.01896377		
3/8/2023	0.01896377		
3/9/2023	0.01896377		
3/10/2023	0.01896377		
3/11/2023	0.01896377		
3/12/2023	0.01896377		
3/13/2023	0.01896377		
3/14/2023	0.01896377		
3/15/2023	0.01896377		
3/16/2023	0.01896377		
3/17/2023	0.01896377		
3/18/2023	0.01896377		
3/19/2023	0.01896377		
3/20/2023	0.01896376		
3/21/2023	0.01896376		
3/22/2023	0.01896376		
3/23/2023	0.01896376		
3/24/2023	0.01896376		
3/25/2023	0.01896376		
3/26/2023	0.01896376		
3/27/2023	0.01896376		
3/28/2023	0.01896375		
3/29/2023	0.01896375		
3/30/2023	0.01896375		
3/31/2023	0.01896374	0.00000385	0.00763825
4/1/2023	0.01896374		
4/2/2023	0.01896374		

## iShares® Gold Trust 2023 Gross Proceeds File

Date	Gold Ounces Per Share*	Per Share* Gold Ounces Sold To Cover Expenses	Proceeds Per Share*
4/3/2023	0.01896374		
4/4/2023	0.01895989		
4/5/2023	0.01895989		
4/6/2023	0.01895989		
4/7/2023	0.01895989		
4/8/2023	0.01895989		
4/9/2023	0.01895989		
4/10/2023	0.01895989		
4/11/2023	0.01895988		
4/12/2023	0.01895988		
4/13/2023	0.01895988		
4/14/2023	0.01895988		
4/15/2023	0.01895988		
4/16/2023	0.01895988		
4/17/2023	0.01895987		
4/18/2023	0.01895987		
4/19/2023	0.01895987		
4/20/2023	0.01895986		
4/21/2023	0.01895986		
4/22/2023	0.01895986		
4/23/2023	0.01895986		
4/24/2023	0.01895986		
4/25/2023	0.01895986		
4/26/2023	0.01895986		
4/27/2023	0.01895986		
4/28/2023	0.01895986		
4/29/2023	0.01895986		
4/30/2023	0.01895986	0.00000387	0.00771531
5/1/2023	0.01895986		
5/2/2023	0.01895987		
5/3/2023	0.01895599		
5/4/2023	0.01895599		
5/5/2023	0.01895599		
5/6/2023	0.01895599		
5/7/2023	0.01895599		
5/8/2023	0.01895599		
5/9/2023	0.01895599		
5/10/2023	0.01895599		
5/11/2023	0.01895599		
5/12/2023	0.01895599		
5/13/2023	0.01895599		
5/14/2023	0.01895599		
5/15/2023	0.01895599		
5/16/2023	0.01895599		
5/17/2023	0.01895599		
5/18/2023	0.01895599		

## iShares® Gold Trust 2023 Gross Proceeds File

Date	Gold Ounces Per Share*	Per Share* Gold Ounces Sold To Cover Expenses	Proceeds Per Share*
5/19/2023	0.01895599		
5/20/2023	0.01895599		
5/21/2023	0.01895599		
5/22/2023	0.01895599		
5/23/2023	0.01895599		
5/24/2023	0.01895599		
5/25/2023	0.01895598		
5/26/2023	0.01895598		
5/27/2023	0.01895598		
5/28/2023	0.01895598		
5/29/2023	0.01895598		
5/30/2023	0.01895599		
5/31/2023	0.01895599	0.00000404	0.00798138
6/1/2023	0.01895599		
6/2/2023	0.01895194		
6/3/2023	0.01895194		
6/4/2023	0.01895194		
6/5/2023	0.01895194		
6/6/2023	0.01895194		
6/7/2023	0.01895194		
6/8/2023	0.01895194		
6/9/2023	0.01895194		
6/10/2023	0.01895194		
6/11/2023	0.01895194		
6/12/2023	0.01895194		
6/13/2023	0.01895194		
6/14/2023	0.01895194		
6/15/2023	0.01895195		
6/16/2023	0.01895195		
6/17/2023	0.01895195		
6/18/2023	0.01895195		
6/19/2023	0.01895195		
6/20/2023	0.01895195		
6/21/2023	0.01895196		
6/22/2023	0.01895196		
6/23/2023	0.01895196		
6/24/2023	0.01895196		
6/25/2023	0.01895196		
6/26/2023	0.01895196		
6/27/2023	0.01895197		
6/28/2023	0.01895197		
6/29/2023	0.01895198		
6/30/2023	0.01895198	0.00000397	0.00765373
7/1/2023	0.01895198		
7/2/2023	0.01895198		
7/3/2023	0.01895198		

## iShares® Gold Trust 2023 Gross Proceeds File

Date	Gold Ounces Per Share*	Per Share* Gold Ounces Sold To Cover Expenses	Proceeds Per Share*
7/4/2023	0.01895198		
7/5/2023	0.01894801		
7/6/2023	0.01894801		
7/7/2023	0.01894801		
7/8/2023	0.01894801		
7/9/2023	0.01894801		
7/10/2023	0.01894801		
7/11/2023	0.01894801		
7/12/2023	0.01894801		
7/13/2023	0.01894801		
7/14/2023	0.01894802		
7/15/2023	0.01894802		
7/16/2023	0.01894802		
7/17/2023	0.01894802		
7/18/2023	0.01894802		
7/19/2023	0.01894801		
7/20/2023	0.01894801		
7/21/2023	0.01894801		
7/22/2023	0.01894801		
7/23/2023	0.01894801		
7/24/2023	0.01894802		
7/25/2023	0.01894802		
7/26/2023	0.01894802		
7/27/2023	0.01894802		
7/28/2023	0.01894802		
7/29/2023	0.01894802		
7/30/2023	0.01894802		
7/31/2023	0.01894802	0.00000403	0.00785318
8/1/2023	0.01894803		
8/2/2023	0.01894399		
8/3/2023	0.01894399		
8/4/2023	0.01894399		
8/5/2023	0.01894399		
8/6/2023	0.01894399		
8/7/2023	0.01894399		
8/8/2023	0.01894399		
8/9/2023	0.01894399		
8/10/2023	0.01894399		
8/11/2023	0.01894399		
8/12/2023	0.01894399		
8/13/2023	0.01894399		
8/14/2023	0.01894399		
8/15/2023	0.01894399		
8/16/2023	0.01894399		
8/17/2023	0.01894400		
8/18/2023	0.01894400		

## iShares® Gold Trust 2023 Gross Proceeds File

Date	Gold Ounces Per Share*	Per Share* Gold Ounces Sold To Cover Expenses	Proceeds Per Share*
8/19/2023	0.01894400		
8/20/2023	0.01894400		
8/21/2023	0.01894400		
8/22/2023	0.01894400		
8/23/2023	0.01894399		
8/24/2023	0.01894401		
8/25/2023	0.01894404		
8/26/2023	0.01894404		
8/27/2023	0.01894404		
8/28/2023	0.01894406		
8/29/2023	0.01894406		
8/30/2023	0.01894405		
8/31/2023	0.01894406	0.00000406	0.00787481
9/1/2023	0.01894406		
9/2/2023	0.01894406		
9/3/2023	0.01894406		
9/4/2023	0.01894406		
9/5/2023	0.01894000		
9/6/2023	0.01894001		
9/7/2023	0.01894001		
9/8/2023	0.01894001		
9/9/2023	0.01894001		
9/10/2023	0.01894001		
9/11/2023	0.01894001		
9/12/2023	0.01894001		
9/13/2023	0.01894001		
9/14/2023	0.01894001		
9/15/2023	0.01894001		
9/16/2023	0.01894001		
9/17/2023	0.01894001		
9/18/2023	0.01894002		
9/19/2023	0.01894002		
9/20/2023	0.01894002		
9/21/2023	0.01894002		
9/22/2023	0.01894002		
9/23/2023	0.01894002		
9/24/2023	0.01894002		
9/25/2023	0.01894002		
9/26/2023	0.01894011		
9/27/2023	0.01894012		
9/28/2023	0.01894012		
9/29/2023	0.01894013		
9/30/2023	0.01894013	0.00000422	0.00772965
10/1/2023	0.01894013		
10/2/2023	0.01894015		
10/3/2023	0.01893591		

## iShares® Gold Trust 2023 Gross Proceeds File

Date	Gold Ounces Per Share*	Per Share* Gold Ounces Sold To Cover Expenses	Proceeds Per Share*
10/4/2023	0.01893591		
10/5/2023	0.01893591		
10/6/2023	0.01893591		
10/7/2023	0.01893591		
10/8/2023	0.01893591		
10/9/2023	0.01893591		
10/10/2023	0.01893591		
10/11/2023	0.01893592		
10/12/2023	0.01893592		
10/13/2023	0.01893592		
10/14/2023	0.01893592		
10/15/2023	0.01893592		
10/16/2023	0.01893592		
10/17/2023	0.01893592		
10/18/2023	0.01893592		
10/19/2023	0.01893592		
10/20/2023	0.01893593		
10/21/2023	0.01893593		
10/22/2023	0.01893593		
10/23/2023	0.01893594		
10/24/2023	0.01893594		
10/25/2023	0.01893595		
10/26/2023	0.01893595		
10/27/2023	0.01893595		
10/28/2023	0.01893595		
10/29/2023	0.01893595		
10/30/2023	0.01893595		
10/31/2023	0.01893595	0.00000391	0.00775908
11/1/2023	0.01893595		
11/2/2023	0.01893204		
11/3/2023	0.01893204		
11/4/2023	0.01893204		
11/5/2023	0.01893204		
11/6/2023	0.01893204		
11/7/2023	0.01893204		
11/8/2023	0.01893204		
11/9/2023	0.01893204		
11/10/2023	0.01893204		
11/11/2023	0.01893204		
11/12/2023	0.01893204		
11/13/2023	0.01893204		
11/14/2023	0.01893204		
11/15/2023	0.01893205		
11/16/2023	0.01893205		
11/17/2023	0.01893206		
11/18/2023	0.01893206		



## iShares® Gold Trust 2023 Gross Proceeds File

Date	Gold Ounces Per Share*	Per Share* Gold Ounces Sold To Cover Expenses	Proceeds Per Share*
11/19/2023	0.01893206		
11/20/2023	0.01893206		
11/21/2023	0.01893206		
11/22/2023	0.01893207		
11/23/2023	0.01893207		
11/24/2023	0.01893207		
11/25/2023	0.01893207		
11/26/2023	0.01893207		
11/27/2023	0.01893207		
11/28/2023	0.01893207		
11/29/2023	0.01893207		
11/30/2023	0.01893207	0.00000380	0.00778041
12/1/2023	0.01893207		
12/2/2023	0.01893207		
12/3/2023	0.01893207		
12/4/2023	0.01892827		
12/5/2023	0.01892827		
12/6/2023	0.01892827		
12/7/2023	0.01892826		
12/8/2023	0.01892826		
12/9/2023	0.01892826		
12/10/2023	0.01892826		
12/11/2023	0.01892826		
12/12/2023	0.01892826		
12/13/2023	0.01892826		
12/14/2023	0.01892826		
12/15/2023	0.01892826		
12/16/2023	0.01892826		
12/17/2023	0.01892826		
12/18/2023	0.01892826		
12/19/2023	0.01892826		
12/20/2023	0.01892826		
12/21/2023	0.01892826		
12/22/2023	0.01892826		
12/23/2023	0.01892826		
12/24/2023	0.01892826		
12/25/2023	0.01892826		
12/26/2023	0.01892827		
12/27/2023	0.01892827		
12/28/2023	0.01892827		
12/29/2023	0.01892827		
12/30/2023	0.01892827		
12/31/2023	0.01892827	0.00000395	0.00817151
<b>Totals</b>		<b>0.00004735</b>	<b>0.09256836</b>

**iShares® Gold Trust Data above shows gold ounces acquired per iShares® Gold Trust (IAU) share purchased, gold sold (in ounces) and proceeds per iShares® Gold Trust (IAU) Share. You can use this information to calculate your gain or loss on sale of gold to pay trust expenses.**

Identify the date on which the Shareholder purchased its iShares® Gold Trust (IAU) shares in the column labeled "Date". The amount in the column labeled "Gold Ounces per Share" represents the pro rata amount of gold, in ounces, that each IAU Share represents.

**Example: Shareholder XYZ purchases 1,000 IAU shares on 1/27/2023 at a price of \$36.48 per share for a total purchase price of \$36,480. Shareholder XYZ had no other purchases or sales of IAU shares during 2023.**

**Step 1: Identify the shareholder’s pro rata ownership of gold (in ounces).**

Identify Shareholder XYZ’s purchase date of 1/27/2023. In the column labeled “Gold Ounces per Share,” identify the pro rata amount of gold (i.e. 0.01897137 ounces per share) each IAU share represents on that date.

For Shareholder XYZ, total prorated amount of gold ounces owned for its 1/27/2023 purchase is 18.97137 ounces (0.01897137 ozs per share multiplied by 1,000 shares purchased on 1/27/2023.) Note: This step should be completed for each date on which IAU shares were purchased.

**Step 2: Calculate the gold (in ounces) sold from the shareholder’s account during 2023**

The gold ounces sold per share during 2023 includes the cumulative amounts of all gold sales for the period which includes the day after the purchase date of 1/27/2023 through the day of the sale date.

During 2023 the amount of gold sold after the 1/27/2023 purchase date is 0.00004735 oz per share for a total of 0.04735 oz (based on the purchase of 1,000 shares).

**Step 3: Calculate cost of gold sold from shareholder’s account**

Total Gold ozs sold (Step 2)	0.04735 oz		
	-----	X	\$ 36,480
Gold ozs acquired (Step1)	18.97137 oz		
Cost of Gold sold			\$ 91.05

**Step 4: Calculate shareholder's gain or loss on sales of gold for each lot purchased**

Identify all proceeds per share received by the Trust after Shareholder XYZ's 1/27/2023 purchase date. During 2023, there were sales at the end of every month for the period 1/28/2023 through 12/31/2023 which generated proceeds per share of \$0.09256836. Therefore, Shareholder XYZ's gain or loss is determined as follows:

Total Proceeds: \$0.09256836 per share X 1,000 shares	\$ 92.57
Less: Total cost of gold sold (Step 3)	<u>91.05</u>
<b>Total Reportable Gain</b>	<b><u>\$1.53</u></b>

(1040 Sch D, Part I)

**Step 5: Calculate shareholder's adjusted gold held and cost basis**

<b>Gold ounces Purchased on 1/27/2023 (Step 1)</b>	18.97137 oz
Less: Gold ounces sold during 2023 (Step 2)	<u>0.04735 oz</u>
Adjusted Shareholder's Gold ounces at 12/31/2023	<u>18.92402 oz</u>
Original Purchase Cost on 1/27/2023	\$ 36,480.00
Less: Cost of Gold Sold during 2023 (Step 3)	<u>91.05</u>
Adjusted Shareholder's basis at 12/31/2023	<u>\$ 36,388.95</u>

Shareholder's adjusted cost and gold ounces calculated in Step 5 are his/her adjusted ounces of gold and adjusted basis for the 1/27/2023 purchase at the end of 2023.

Shareholders with several purchases should calculate gain, loss and adjusted basis separately for each purchased lot and then sum up the results of each lot to arrive at the net reportable gain or loss.

Shareholders who purchased their shares prior to 2023, and made no other purchases, should calculate their adjusted cost basis, using the gross proceeds information for the relevant years, by following the same steps as in the example above. The adjusted cost basis at 12/31/2022 should be used as the beginning cost for 2023 instead of the original purchase cost.

Shareholders with additional purchases in 2023 will have two or more cost lots to account for in 2023. The calculation of gains and losses will be affected by the cost basis method used to account for the sales.

This information is provided by The Bank of New York Mellon, the trustee of the iShares<sup>®</sup> Gold Trust (the "Trustee"), subject to the terms, conditions and limitations of liability set forth in the Depository Trust Agreement between iShares Delaware Trust Sponsor, LLC as Sponsor and The Bank of New York Mellon, as Trustee dated as of January 19, 2005. Neither iShares Delaware Trust Sponsor, LLC and its affiliates nor the Trustee provide tax advice. This material is provided for educational purposes only and does not constitute investment advice. The information contained herein is based on current tax laws, which may change in the future. iShares cannot be held responsible for any direct or incidental loss resulting from applying any of the information provided in this publication or from any other source mentioned. The information provided in this material does not constitute any specific legal, tax or accounting advice. Please consult with qualified professionals for this type of advice.