

IMPORTANT 2024 YEAR END TAX INFORMATION

Interest Income - Internal Revenue Code Section 163(j) for Corporate Shareholders

Internal Revenue Code ("IRC") regulations permit exchange traded funds to pass through interest income to corporate shareholders. Pursuant to IRC section 163(j) a portion of the ordinary income distributions reported will qualify as interest income for the purpose of determining limitations on the deduction for business interest expense. For 2024, the percentage of ordinary income distributed by each fund listed below qualifies as reported 163(j) interest dividends:

Neuberger Berman ETF Trust®	Qualifying Percentage
Commodity Strategy ETF	90.08%
Flexible Credit Income ETF	100.00%
Option Strategy ETF ^(a)	58.16%
Short Duration Income ETF ^(b)	99.36%

- (a) Prior to the close of business on 1/26/2024, the Option Strategy ETF operated as an open-end mutual fund, Neuberger Berman U.S. Equity Index PutWrite Strategy Fund.
- (b) Prior to the close of business on 6/21/2024, the Short Duration ETF operated as an open-end mutual fund, Neuberger Berman Short Duration Bond Fund.

Please consult your own tax advisor for details as to how this information may impact your 2024 tax return.