

Ivy Closed-End Group of Mutual Funds										
NRA Layout Report Date:		3/11/2019	TARGET DELIVERY DATE: FEBRUARY 5, 2019							
This spreadsheet and the accompanying instructions do not constitute, and should not be considered a substitute for, legal advice. The rules governing the proper tax characterization of distributions by mutual funds can be complex. Each fund should consult its own tax advisor regarding the proper tax characterization and reporting of the fund's distributions.										
Please list Securities in Cusip Order (Skip Rows Between Entries)										
1	2	3	4	5	6	7	8	9	10	11
Security Description (Fund Name)	CUSIP	Ticker Symbol	Reclass (R)	Corrected (C)	Payable Date	NRA Exempt Income Div (Attributed to Interest Income)	NRA Exempt Short-Term Capital Gain	FIRPTA Eligible Short-Term Capital Gain	FIRPTA Eligible Long-Term Capital Gain	Non-NRA Exempt Non-FIRPTA Long-Term Capital Gain
Ivy High Income Opportunities	465893105	XIVHX			01/31/2018	\$ 0.076420	\$ -	\$ -	\$ -	\$ -
Ivy High Income Opportunities	465893105	XIVHX			02/28/2018	\$ 0.076420	\$ -	\$ -	\$ -	\$ -
Ivy High Income Opportunities	465893105	XIVHX			03/29/2018	\$ 0.076420	\$ -	\$ -	\$ -	\$ -
Ivy High Income Opportunities	465893105	XIVHX			04/30/2018	\$ 0.076420	\$ -	\$ -	\$ -	\$ -
Ivy High Income Opportunities	465893105	XIVHX			05/31/2018	\$ 0.076420	\$ -	\$ -	\$ -	\$ -
Ivy High Income Opportunities	465893105	XIVHX			06/29/2018	\$ 0.076420	\$ -	\$ -	\$ -	\$ -
Ivy High Income Opportunities	465893105	XIVHX			07/31/2018	\$ 0.076420	\$ -	\$ -	\$ -	\$ -
Ivy High Income Opportunities	465893105	XIVHX			08/31/2018	\$ 0.076420	\$ -	\$ -	\$ -	\$ -
Ivy High Income Opportunities	465893105	XIVHX			09/28/2018	\$ 0.076420	\$ -	\$ -	\$ -	\$ -
Ivy High Income Opportunities	465893105	XIVHX			10/31/2018	\$ 0.073030	\$ -	\$ -	\$ -	\$ -
Ivy High Income Opportunities	465893105	XIVHX			11/30/2018	\$ 0.073030	\$ -	\$ -	\$ -	\$ -
Ivy High Income Opportunities	465893105	XIVHX			12/31/2018	\$ 0.160660	\$ -	\$ -	\$ -	\$ -
						\$ 0.994500	\$ -	\$ -	\$ -	\$ -