

GRAYSCALE DOGECOIN TRUST ETF

2025 Grantor Trust Tax Information

EIN: 99-6690727

CUSIP: 389923103

Ticker: GDOG

The following information is being provided to assist Shareholders of the Grayscale Dogecoin Trust ETF (the "Trust") with reporting of their taxable income and expenses for the period January 30, 2025 (inception date) through December 31, 2025.

TAXATION OF THE TRUST

The 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 US 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 the Trust.

The Trust holds only Dogecoin ("DOGE") tokens and, accordingly, received no income during the year.

The Trust paid expenses periodically, as shown in the attached 2025 Gross Proceeds File. These expenses are allocated into monthly periods as shown in the 2025 Expense File. An example illustrating the computation of a Shareholder's share of expenses is provided.

Because the Trust paid out only a de minimis amount of DOGE tokens 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) neither the Trust nor brokers are required to report the gross proceeds of Trust sales to Shareholders on Form 1099B or 1099DA. In lieu of Form 1099B or 1099DA, this information is contained in the attached 2025 Gross Proceeds File together with an example illustrating how a Shareholder should calculate gain or loss.

GLOSSARY OF TERMS

Grayscale Dogecoin Trust ETF - (the "Trust")

Expense File – Summary of allocated monthly Trust expenses per share in USD (page 2)

Gross Proceeds File – Summary of daily value per share (in DOGE), amount of DOGE paid to cover trust expenses (in DOGE), and per share proceeds from DOGE paid to cover trust expenses (in USD) - (pages 3 -14)

Pro-Rated Shares – All income and expenses are distributed pro rata based on the actual number of days in the calendar month (see example on page 2)

Stock Split - On October 20, 2025, the Trust underwent a 1:4 reverse stock split, replacing four existing shares with one combined share. All expenses presented in this statement reflect the expense per share on the post-split number of shares.

GRAYSCALE DOGECOIN TRUST ETF 2025 EXPENSE FILE

Summary of Expenses by Month (Details on pages 3-14)

Date	Expenses Per Share (USD)	Amount of DOGE Per Share
January	0.00011747	0.00058521
February	0.03885748	0.19368301
March	0.04081322	0.24618901
April	0.04226869	0.24532034
May	0.04913290	0.25242961
June	0.04094914	0.24429747
July	0.05384408	0.25191390
August	0.05463483	0.25137956
September	0.05647878	0.24276285
October	0.04689709	0.25033143
*November	0.02774310	0.18538659
December	0.00000000	0.00000000
Total for year	0.45173678	2.36427898

* November expenses reflect amounts paid for the period November 1 through November 23 only. No Trust expenses were paid or accrued after November 23. Accordingly, shareholders who purchased or held shares after November 23 have no allocable Trust expenses for the period from November 24 through year end.

The Trust underwent a 1:4 reverse stock split on October 20, 2025. For purposes of this letter, Shareholders should utilize their post-split number of shares when factoring expense and Dogecoin sold per share

How to Calculate the Shareholder's Investment Expenses

Identify in the table above the months (full and partial) in which the Shareholder held shares in the Trust. The amount in the column labeled "Expenses Per Share", represents the amount of investment expense paid per share for a full month. For any month in which the shares were not held on each day in such month, the expenses should be pro-rated based on the number of days held (see attached details for each month pages 3-14).

Example illustrating calculation of a Shareholder's 2025 Grayscale Dogecoin Trust ETF Expenses

Assume that a Shareholder purchased 20,000 shares on February 15, 2025 and sold them on September 15, 2025. For the month of February, Shareholder's expenses are \$0.03885748 (See Summary Table above – February Factor) x (13/28) = \$0.01804097 per share. For the months of March through August, the expenses per share are as shown in the summary table above. For the month of September, Shareholder's expenses are \$0.05647878 (See Summary Table above – September Factor) x (15/30) = \$0.02823939. The total expenses for the Shareholder are therefore \$0.32792322 per share (sum of all factors from February 15th through September 15th) multiplied by the number of shares held. As noted in the glossary of terms, the expenses per share reflect the post-split number of shares. To calculate the expense per share, Shareholders should divide their shares by four (assuming those shares were acquired prior to October 20, 2025) to arrive at their expenses. As such, the 20,000 shares purchased in February are divided by four and total 5,000 shares post-split, and the Shareholder's total expense is \$1,639.62.

Total Expenses per Share	\$	0.32792322
Number of Shares Held		5,000
Total Expense	\$	1,639.62

(Please consult your tax advisor as to reporting)

GRAYSCALE DOGECOIN TRUST ETF 2025 GROSS PROCEEDS FILE

Date	DOGE Per Share	Number of DOGE Used to Cover Trust Expenses Per Share (in DOGE)	Proceeds from Payout of DOGE to Cover Trust Expenses Per Share (in USD)
1/30/2025	120.00000000		
1/31/2025	119.99178082	0.00058521	0.00011747

GRAYSCALE DOGECOIN TRUST ETF 2025 GROSS PROCEEDS FILE

Date	DOGE Per Share	Number of DOGE Used to Cover Trust Expenses Per Share (in DOGE)	Proceeds from Payout of DOGE to Cover Trust Expenses Per Share (in USD)
2/1/2025	119.98356221		
2/2/2025	119.97534415		
2/3/2025	119.96712667		
2/4/2025	119.95890974		
2/5/2025	119.95069338		
2/6/2025	119.94247757		
2/7/2025	119.93426234		
2/8/2025	119.92604766		
2/9/2025	119.91783355		
2/10/2025	119.90962000		
2/11/2025	119.90140701		
2/12/2025	119.89319458		
2/13/2025	119.88498272		
2/14/2025	119.87677142		
2/15/2025	119.86856068		
2/16/2025	119.86035051		
2/17/2025	119.85214090		
2/18/2025	119.84393184		
2/19/2025	119.83572336		
2/20/2025	119.82751543		
2/21/2025	119.81930807		
2/22/2025	119.81110126		
2/23/2025	119.80289502		
2/24/2025	119.79468935		
2/25/2025	119.78648423		
2/26/2025	119.77827968		
2/27/2025	119.77007569		
2/28/2025	119.76187226	0.19368301	0.03885748

GRAYSCALE DOGECOIN TRUST ETF 2025 GROSS PROCEEDS FILE

Date	DOGE Per Share	Number of DOGE Used to Cover Trust Expenses Per Share (in DOGE)	Proceeds from Payout of DOGE to Cover Trust Expenses Per Share (in USD)
3/1/2025	119.75366939		
3/2/2025	119.74546708		
3/3/2025	119.73726534		
3/4/2025	119.72906415		
3/5/2025	119.72086353		
3/6/2025	119.71266347		
3/7/2025	119.70446398		
3/8/2025	119.69626504		
3/9/2025	119.68806667		
3/10/2025	119.67986885		
3/11/2025	119.67167160		
3/12/2025	119.66347491		
3/13/2025	119.65527878		
3/14/2025	119.64708322		
3/15/2025	119.63888821		
3/16/2025	119.63069377		
3/17/2025	119.62249988		
3/18/2025	119.61430656		
3/19/2025	119.60611380		
3/20/2025	119.59792160		
3/21/2025	119.58972996		
3/22/2025	119.58153889		
3/23/2025	119.57334837		
3/24/2025	119.56515841		
3/25/2025	119.55696902		
3/26/2025	119.54878019		
3/27/2025	119.54059191		
3/28/2025	119.53240420		
3/29/2025	119.52421705		
3/30/2025	119.51603046		
3/31/2025	119.50784443	0.24618901	0.04081322

GRAYSCALE DOGECOIN TRUST ETF 2025 GROSS PROCEEDS FILE

Date	DOGE Per Share	Number of DOGE Used to Cover Trust Expenses Per Share (in DOGE)	Proceeds from Payout of DOGE to Cover Trust Expenses Per Share (in USD)
4/1/2025	119.49965896		
4/2/2025	119.49147405		
4/3/2025	119.48328971		
4/4/2025	119.47510592		
4/5/2025	119.46692269		
4/6/2025	119.45874003		
4/7/2025	119.45055792		
4/8/2025	119.44237638		
4/9/2025	119.43419539		
4/10/2025	119.42601497		
4/11/2025	119.41783510		
4/12/2025	119.40965580		
4/13/2025	119.40147706		
4/14/2025	119.39329887		
4/15/2025	119.38512125		
4/16/2025	119.37694419		
4/17/2025	119.36876768		
4/18/2025	119.36059174		
4/19/2025	119.35241636		
4/20/2025	119.34424154		
4/21/2025	119.33606727		
4/22/2025	119.32789357		
4/23/2025	119.31972043		
4/24/2025	119.31154784		
4/25/2025	119.30337582		
4/26/2025	119.29520435		
4/27/2025	119.28703345		
4/28/2025	119.27886310		
4/29/2025	119.27069332		
4/30/2025	119.26252409	0.24532034	0.04226869

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Date	DOGE Per Share	Number of DOGE Used to Cover Trust Expenses Per Share (in DOGE)	Proceeds from Payout of DOGE to Cover Trust Expenses Per Share (in USD)
5/1/2025	119.25435543		
5/2/2025	119.24618732		
5/3/2025	119.23801977		
5/4/2025	119.22985279		
5/5/2025	119.22168636		
5/6/2025	119.21352049		
5/7/2025	119.20535518		
5/8/2025	119.19719043		
5/9/2025	119.18902624		
5/10/2025	119.18086261		
5/11/2025	119.17269953		
5/12/2025	119.16453702		
5/13/2025	119.15637507		
5/14/2025	119.14821367		
5/15/2025	119.14005283		
5/16/2025	119.13189256		
5/17/2025	119.12373284		
5/18/2025	119.11557368		
5/19/2025	119.10741508		
5/20/2025	119.09925703		
5/21/2025	119.09109955		
5/22/2025	119.08294263		
5/23/2025	119.07478626		
5/24/2025	119.06663045		
5/25/2025	119.05847520		
5/26/2025	119.05032051		
5/27/2025	119.04216638		
5/28/2025	119.03401281		
5/29/2025	119.02585979		
5/30/2025	119.01770734		
5/31/2025	119.00955544	0.25242961	0.04913290

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Date	DOGE Per Share	Number of DOGE Used to Cover Trust Expenses Per Share (in DOGE)	Proceeds from Payout of DOGE to Cover Trust Expenses Per Share (in USD)
6/1/2025	119.00140410		
6/2/2025	118.99325332		
6/3/2025	118.98510310		
6/4/2025	118.97695343		
6/5/2025	118.96880433		
6/6/2025	118.96065578		
6/7/2025	118.95250779		
6/8/2025	118.94436036		
6/9/2025	118.93621348		
6/10/2025	118.92806717		
6/11/2025	118.91992141		
6/12/2025	118.91177621		
6/13/2025	118.90363157		
6/14/2025	118.89548748		
6/15/2025	118.88734396		
6/16/2025	118.87920099		
6/17/2025	118.87105858		
6/18/2025	118.86291672		
6/19/2025	118.85477543		
6/20/2025	118.84663469		
6/21/2025	118.83849451		
6/22/2025	118.83035488		
6/23/2025	118.82221582		
6/24/2025	118.81407731		
6/25/2025	118.80593936		
6/26/2025	118.79780197		
6/27/2025	118.78966513		
6/28/2025	118.78152885		
6/29/2025	118.77339313		
6/30/2025	118.76525797	0.24429747	0.04094914

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Date	DOGE Per Share	Number of DOGE Used to Cover Trust Expenses Per Share (in DOGE)	Proceeds from Payout of DOGE to Cover Trust Expenses Per Share (in USD)
7/1/2025	118.75712336		
7/2/2025	118.74898931		
7/3/2025	118.74085582		
7/4/2025	118.73272288		
7/5/2025	118.72459051		
7/6/2025	118.71645869		
7/7/2025	118.70832742		
7/8/2025	118.70019671		
7/9/2025	118.69206656		
7/10/2025	118.68393697		
7/11/2025	118.67580793		
7/12/2025	118.66767945		
7/13/2025	118.65955153		
7/14/2025	118.65142416		
7/15/2025	118.64329735		
7/16/2025	118.63517110		
7/17/2025	118.62704540		
7/18/2025	118.61892026		
7/19/2025	118.61079568		
7/20/2025	118.60267165		
7/21/2025	118.59454818		
7/22/2025	118.58642527		
7/23/2025	118.57830291		
7/24/2025	118.57018111		
7/25/2025	118.56205986		
7/26/2025	118.55393917		
7/27/2025	118.54581904		
7/28/2025	118.53769946		
7/29/2025	118.52958044		
7/30/2025	118.52146198		
7/31/2025	118.51334407	0.25191390	0.05384408

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Date	DOGE Per Share	Number of DOGE Used to Cover Trust Expenses Per Share (in DOGE)	Proceeds from Payout of DOGE to Cover Trust Expenses Per Share (in USD)
8/1/2025	118.50522672		
8/2/2025	118.49710992		
8/3/2025	118.48899368		
8/4/2025	118.48087800		
8/5/2025	118.47276287		
8/6/2025	118.46464830		
8/7/2025	118.45653428		
8/8/2025	118.44842082		
8/9/2025	118.44030791		
8/10/2025	118.43219556		
8/11/2025	118.42408377		
8/12/2025	118.41597253		
8/13/2025	118.40786185		
8/14/2025	118.39975172		
8/15/2025	118.39164215		
8/16/2025	118.38353313		
8/17/2025	118.37542467		
8/18/2025	118.36731676		
8/19/2025	118.35920941		
8/20/2025	118.35110262		
8/21/2025	118.34299638		
8/22/2025	118.33489069		
8/23/2025	118.32678556		
8/24/2025	118.31868099		
8/25/2025	118.31057697		
8/26/2025	118.30247351		
8/27/2025	118.29437060		
8/28/2025	118.28626824		
8/29/2025	118.27816644		
8/30/2025	118.27006520		
8/31/2025	118.26196451	0.25137956	0.05463483

GRAYSCALE DOGECOIN TRUST ETF 2025 GROSS PROCEEDS FILE

Date	DOGE Per Share	Number of DOGE Used to Cover Trust Expenses Per Share (in DOGE)	Proceeds from Payout of DOGE to Cover Trust Expenses Per Share (in USD)
9/1/2025	118.25386438		
9/2/2025	118.24576480		
9/3/2025	118.23766577		
9/4/2025	118.22956730		
9/5/2025	118.22146938		
9/6/2025	118.21337202		
9/7/2025	118.20527522		
9/8/2025	118.19717897		
9/9/2025	118.18908327		
9/10/2025	118.18098813		
9/11/2025	118.17289354		
9/12/2025	118.16479950		
9/13/2025	118.15670602		
9/14/2025	118.14861310		
9/15/2025	118.14052073		
9/16/2025	118.13242891		
9/17/2025	118.12433765		
9/18/2025	118.11624694		
9/19/2025	118.10815679		
9/20/2025	118.10006719		
9/21/2025	118.09197814		
9/22/2025	118.08388965		
9/23/2025	118.07580171		
9/24/2025	118.06771433		
9/25/2025	118.05962750		
9/26/2025	118.05154122		
9/27/2025	118.04345550		
9/28/2025	118.03537033		
9/29/2025	118.02728572		
9/30/2025	118.01920166	0.24276285	0.05647878

GRAYSCALE DOGECOIN TRUST ETF 2025 GROSS PROCEEDS FILE

Date	DOGE Per Share	Number of DOGE Used to Cover Trust Expenses Per Share (in DOGE)	Proceeds from Payout of DOGE to Cover Trust Expenses Per Share (in USD)
10/1/2025	118.01111815		
10/2/2025	118.00303520		
10/3/2025	117.99495280		
10/4/2025	117.98687095		
10/5/2025	117.97878966		
10/6/2025	117.97070892		
10/7/2025	117.96262874		
10/8/2025	117.95454910		
10/9/2025	117.94647002		
10/10/2025	117.93839150		
10/11/2025	117.93031353		
10/12/2025	117.92223611		
10/13/2025	117.91415924		
10/14/2025	117.90608293		
10/15/2025	117.89800717		
10/16/2025	117.88993197		
10/17/2025	117.88185731		
10/18/2025	117.87378321		
10/19/2025	117.86570967		
10/20/2025	117.85763667		
10/21/2025	117.84956423		
10/22/2025	117.84149234		
10/23/2025	117.83342101		
10/24/2025	117.82535023		
10/25/2025	117.81728000		
10/26/2025	117.80921032		
10/27/2025	117.80114120		
10/28/2025	117.79307262		
10/29/2025	117.78500461		
10/30/2025	117.77693714		
10/31/2025	117.76887023	0.25033143	0.04689709

GRAYSCALE DOGECOIN TRUST ETF 2025 GROSS PROCEEDS FILE

Date	DOGE Per Share	Number of DOGE Used to Cover Trust Expenses Per Share (in DOGE)	Proceeds from Payout of DOGE to Cover Trust Expenses Per Share (in USD)
11/1/2025	117.76080387		
11/2/2025	117.75273806		
11/3/2025	117.74467280		
11/4/2025	117.73660810		
11/5/2025	117.72854395		
11/6/2025	117.72048035		
11/7/2025	117.71241730		
11/8/2025	117.70435481		
11/9/2025	117.69629286		
11/10/2025	117.68823147		
11/11/2025	117.68017064		
11/12/2025	117.67211035		
11/13/2025	117.66405062		
11/14/2025	117.65599144		
11/15/2025	117.64793281		
11/16/2025	117.63987473		
11/17/2025	117.63181720		
11/18/2025	117.62376023		
11/19/2025	117.61570381		
11/20/2025	117.60764794		
11/21/2025	117.59959262		
11/22/2025	117.59153785		
11/23/2025	117.58348364	0.18538659	0.02774310
11/24/2025	117.58348364		
11/25/2025	117.58348364		
11/26/2025	117.58348377		
11/27/2025	117.58348377		
11/28/2025	117.58348380		
11/29/2025	117.58348380		
11/30/2025	117.58348380		

GRAYSCALE DOGECOIN TRUST ETF 2025 GROSS PROCEEDS FILE

Date	DOGE Per Share	Number of DOGE Used to Cover Trust Expenses Per Share (in DOGE)	Proceeds from Payout of DOGE to Cover Trust Expenses Per Share (in USD)
12/1/2025	117.58348380		
12/2/2025	117.58348380		
12/3/2025	117.58348380		
12/4/2025	117.58348379		
12/5/2025	117.58348379		
12/6/2025	117.58348379		
12/7/2025	117.58348379		
12/8/2025	117.58348379		
12/9/2025	117.58348379		
12/10/2025	117.58348379		
12/11/2025	117.58348380		
12/12/2025	117.58348380		
12/13/2025	117.58348380		
12/14/2025	117.58348380		
12/15/2025	117.58348380		
12/16/2025	117.58348380		
12/17/2025	117.58348380		
12/18/2025	117.58348380		
12/19/2025	117.58348380		
12/20/2025	117.58348380		
12/21/2025	117.58348380		
12/22/2025	117.58348380		
12/23/2025	117.58348380		
12/24/2025	117.58348380		
12/25/2025	117.58348380		
12/26/2025	117.58348380		
12/27/2025	117.58348380		
12/28/2025	117.58348380		
12/29/2025	117.58348380		
12/30/2025	117.58348380		
12/31/2025	117.58348381		
TOTAL		2.36427898	0.45173678

Grayscale Dogecoin Trust ETF Gross Proceeds and Expense Files show DOGE tokens per share owned in the Trust, as well as DOGE tokens paid out, proceeds, and expenses per share in the Trust. You can use this information to calculate your share of Trust expenses, and your gain or loss on sale of DOGE tokens to pay such expenses.

The Trust holds no assets other than DOGE tokens. Accordingly, when expenses are incurred, Trust assets (i.e., DOGE tokens) are sold to cover the expenses. The following example illustrates the tax consequences to the Shareholder. In Step 1, we discuss how a Shareholder would determine his or her stake in the Trust (i.e., how many DOGE tokens they own). In Step 2, we discuss how much of his or her stake is sold throughout the year to cover expenses (and how many DOGE tokens they still own). In Step 3, we determine the Shareholder's basis in the DOGE tokens sold by the Trust. Gain or loss from this sale is determined in relation to the basis of the assets sold. In Step 4, we determine the gain or loss from the sale of the assets and where the gain or loss is reported on the Shareholder's tax return. In Step 5, we calculate the Shareholder's portion of the Trust's expenses. In Step 6, we determine the Shareholder's new balance of DOGE tokens at the end of the year and his or her new cost basis in the DOGE tokens.

The following example is for illustrative purposes only and is not intended to be construed as tax advice. Shareholders should consult a tax professional in the use of their information on their respective tax returns.

Example: Shareholder XYZ purchases 20,000 Trust shares on 2/10/2025 at a price of \$7.66 per share for a total purchase price of \$153,200. Shareholder XYZ had no other purchases or sales of Trust shares during 2025 and held the shares for the remainder of 2025. Note: The Trust effected a 1 to 4 reverse stock split on October 20, 2025. All expenses and proceeds per share reflect the post-split shares. As such, to determine the Shareholder's actual cost basis and gain or loss for the year, the Shareholder who, in this example, purchased 20,000 shares in February, will divide the shares by 4 for a total of 5,000 post-split shares. The example below will use this post-split adjusted share value as the total number of shares owned by the Shareholder.

Step 1: Identify the shareholder's pro rata ownership of Dogecoin

Locate the Dogecoin Per Share amount on Shareholder XYZ's purchase date of 2/10/2025 in the gross proceeds file. In this example the number is 119.90962. This represents the number of DOGE tokens per share on that date.

For Shareholder XYZ, the total amount of DOGE tokens owned for its 2/10/2025 purchase is 599,548.10000000 (119.90962 per share multiplied by 5,000 shares purchased on 2/10/2025). Note: This step should be completed for each date on which Trust shares were purchased.

Step 2: Calculate the Dogecoin paid out from Shareholder XYZ's account during 2025 to pay expenses

The DOGE tokens paid out per share during 2025 includes the cumulative amounts of all DOGE token payouts for the period which includes the day after the purchase date of 2/10/2025 through the day before payout date.

During 2025, the total amount of DOGE tokens paid out after the 2/10/2025 purchase date is 2.29452127 per share. This is determined by taking the total amount of DOGE tokens per share paid out in 2025 (2.36427898) and subtracting the amount of DOGE tokens paid out prior to the purchase (0.00058521 from January plus 0.06917250 (10/28 multiplied by 0.19368301 from February)). Then multiply this number (2.29452127) by the number of shares owned (5,000) for a total of 11,472.60633214 DOGE tokens paid to cover trust expenses.

Step 3: Calculate Shareholder's cost basis in Dogecoin paid out from Shareholder's account

Total DOGE token payout (Step 2)	11,472.60633214		
DOGE tokens acquired (Step 1)	599,548.10000000	x	\$153,200
Cost basis of DOGE token payout	\$2,931.55		

Step 4: Calculate Shareholder's gain or loss on Dogecoin payout for each lot purchased

Identify all proceeds per share received by the Trust after Shareholder XYZ's 2/10/2025 purchase date. During 2025, periodic payouts for the period 2/11/2025 through 12/31/2025 generated proceeds per share of \$0.43774164 (total proceeds of payout of DOGE tokens for the year, \$0.45173678, less \$0.01399514, which is the proceeds of payouts made prior to purchase [\$0.00011747 from January] plus \$0.01387767 from the first ten days in February). Therefore, Shareholder XYZ's gain or loss is determined as follows:

Total Proceeds: \$0.43774164 per share X 5,000 shares	\$	2,188.71
Less: Total cost basis of DOGE token payout (Step 3)		2,931.55
Total Reportable Gain/(Loss)	\$	<u>(742.84)</u>

(To be reported on Shareholder's Form 1040 Schedule D)

Step 5: Calculate Shareholder's investment expenses

Identify all expenses per share paid by the Trust after Shareholder XYZ's 2/10/2025 purchase date. During 2025, the expenses were paid periodically and for the period of 2/11/2025 through 12/31/2025 amounted to \$0.43774164 per share. Therefore, Shareholder XYZ's expenses are as follows:

Total Expenses Per Share (Step 4)	\$	0.43774164
Total Shares		5,000
Total Expense	\$	<u>2,188.71</u>

Step 6: Calculate Shareholder's Adjusted Dogecoin Held and Cost Basis

DOGE tokens Purchased on 2/10/2025 (Step 1)		599,548.10000000
Less: DOGE token payout during 2025 (Step 2)		11,472.60633214
Adjusted Shareholder's DOGE tokens at 12/31/2025		<u>588,075.49366786</u>
Original Purchase Cost on 2/10/2025	\$	153,200.00
Less: Cost of DOGE token payout during 2025 (Step 3)		2,931.55
Adjusted Shareholder's basis at 12/31/2025	\$	<u>150,268.45</u>

Shareholder's adjusted DOGE tokens and adjusted cost calculated in Step 6 are his/her adjusted DOGE tokens and adjusted basis for the 2/10/2025 purchase at the end of 12/31/2025.

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 and the total investment expenses. Shareholders who purchased their shares prior to 2025, 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. Shareholders with an additional purchase in 2025 will have two cost lots to account for in 2025. The calculation of gains and losses will be affected by the cost basis method used to account for the sales.