

WisdomTree Bitcoin Fund

2024 Grantor Trust Tax Reporting Statement

EIN: 99-6119726

CUSIP: 97720F101

TICKER: BTCW

The following information is being provided to assist Shareholders of the WisdomTree Bitcoin Fund (the "Trust") with reporting of their taxable income and expenses for the period January 1, 2024 through December 31, 2024.

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 BTCW Shares.

The Trust holds only bitcoin ("BTC") and, accordingly, received no income during the year.

The Trust paid expenses periodically, as shown in the attached 2024 Gross Proceeds File. In the 2024 Expense File these periodic payments are aggregated into monthly amounts. An example illustrating how to calculate a Shareholder's share of expenses is provided.

Because the Trust sold only a de minimis amount of BTC 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 1099-B. For Shareholders who have not received this information via Form 1099-B, it is provided in the attached 2024 Gross Proceeds File. The provided example illustrates how the information in the Gross Proceeds File can be used by a Shareholder to calculate their gain or loss.

WisdomTree Bitcoin Fund 2024 EXPENSE FILE

Date	Expenses Per Share (USD)
January	0.00000000
February	0.00000000
March	0.00000000
April	0.00000000
May	0.00000000
June	0.00000000
July	0.00000000
August	0.00926033
September	0.01078636
October	0.01297080
November	0.01460952
December	0.01869323
Total for year	0.06632024

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.

Please note that Trust expenses are miscellaneous itemized deductions, which are not deductible for U.S. federal income tax purposes by individuals in 2024.

Example illustrating calculation of a Shareholder's 2024 WisdomTree Bitcoin Fund Expenses

Assume that a Shareholder purchased 1,000 shares on February 15, 2024 and sold them on September 15, 2024. For the month of February, Shareholder's expenses are $\$0.00000000 \times (15/29) = \0.00000000 per share. For the months of March through August, the expenses per share are as shown. For the month of September, Shareholder's expenses are $\$0.00539318$ per share ($0.01078636 \times (15/30)$). The total expenses for Shareholder are therefore $\$0.01465351$ per share, or $\$14.65$ based on the purchase of 1,000 shares.

Total Expenses per Share	\$0.01465351
Number of Shares Held	1,000
Total Expense	<u>\$ 14.65</u>

(Please consult your tax advisor as to reporting)

WisdomTree Bitcoin Fund 2024 GROSS PROCEEDS FILE

Date	BTC Per Share	Number of BTC Used to Cover Trust Expenses Per Share	Proceeds from Sale of BTC to Cover Trust Expenses Per Share (in USD)
1/1/2024	0.00000000		
1/2/2024	0.00000000		
1/3/2024	0.00000000		
1/4/2024	0.00000000		
1/5/2024	0.00000000		
1/6/2024	0.00000000		
1/7/2024	0.00000000		
1/8/2024	0.00106230		
1/9/2024	0.00106230		
1/10/2024	0.00106230		
1/11/2024	0.00106230		
1/12/2024	0.00106230		
1/13/2024	0.00106230		
1/14/2024	0.00106230		
1/15/2024	0.00106230		
1/16/2024	0.00106230		
1/17/2024	0.00106230		
1/18/2024	0.00106230		
1/19/2024	0.00106210		
1/20/2024	0.00106210		
1/21/2024	0.00106210		
1/22/2024	0.00106211		
1/23/2024	0.00106211		
1/24/2024	0.00106211		
1/25/2024	0.00106211		
1/26/2024	0.00106211		
1/27/2024	0.00106211		
1/28/2024	0.00106211		
1/29/2024	0.00106211		
1/30/2024	0.00106211		
1/31/2024	0.00106211		

WisdomTree Bitcoin Fund 2024 GROSS PROCEEDS FILE

Date	BTC Per Share	Number of BTC Used to Cover Trust Expenses Per Share	Proceeds from Sale of BTC to Cover Trust Expenses Per Share (in USD)
2/1/2024	0.00106211		
2/2/2024	0.00106211		
2/3/2024	0.00106211		
2/4/2024	0.00106211		
2/5/2024	0.00106211		
2/6/2024	0.00106211		
2/7/2024	0.00106211		
2/8/2024	0.00106211		
2/9/2024	0.00106211		
2/10/2024	0.00106211		
2/11/2024	0.00106211		
2/12/2024	0.00106211		
2/13/2024	0.00106211		
2/14/2024	0.00106210		
2/15/2024	0.00106210		
2/16/2024	0.00106210		
2/17/2024	0.00106210		
2/18/2024	0.00106210		
2/19/2024	0.00106210		
2/20/2024	0.00106210		
2/21/2024	0.00106210		
2/22/2024	0.00106210		
2/23/2024	0.00106210		
2/24/2024	0.00106210		
2/25/2024	0.00106210		
2/26/2024	0.00106210		
2/27/2024	0.00106210		
2/28/2024	0.00106210		
2/29/2024	0.00106210		

WisdomTree Bitcoin Fund 2024 GROSS PROCEEDS FILE

Date	BTC Per Share	Number of BTC Used to Cover Trust Expenses Per Share	Proceeds from Sale of BTC to Cover Trust Expenses Per Share (in USD)
3/1/2024	0.00106210		
3/2/2024	0.00106210		
3/3/2024	0.00106210		
3/4/2024	0.00106210		
3/5/2024	0.00106210		
3/6/2024	0.00106210		
3/7/2024	0.00106211		
3/8/2024	0.00106211		
3/9/2024	0.00106211		
3/10/2024	0.00106211		
3/11/2024	0.00106211		
3/12/2024	0.00106211		
3/13/2024	0.00106211		
3/14/2024	0.00106211		
3/15/2024	0.00106211		
3/16/2024	0.00106211		
3/17/2024	0.00106211		
3/18/2024	0.00106212		
3/19/2024	0.00106212		
3/20/2024	0.00106212		
3/21/2024	0.00106212		
3/22/2024	0.00106212		
3/23/2024	0.00106212		
3/24/2024	0.00106212		
3/25/2024	0.00106212		
3/26/2024	0.00106212		
3/27/2024	0.00106212		
3/28/2024	0.00106212		
3/29/2024	0.00106212		
3/30/2024	0.00106212		
3/31/2024	0.00106212		

WisdomTree Bitcoin Fund 2024 GROSS PROCEEDS FILE

Date	BTC Per Share	Number of BTC Used to Cover Trust Expenses Per Share	Proceeds from Sale of BTC to Cover Trust Expenses Per Share (in USD)
4/1/2024	0.00106212		
4/2/2024	0.00106212		
4/3/2024	0.00106212		
4/4/2024	0.00106212		
4/5/2024	0.00106212		
4/6/2024	0.00106212		
4/7/2024	0.00106212		
4/8/2024	0.00106212		
4/9/2024	0.00106212		
4/10/2024	0.00106212		
4/11/2024	0.00106212		
4/12/2024	0.00106212		
4/13/2024	0.00106212		
4/14/2024	0.00106212		
4/15/2024	0.00106212		
4/16/2024	0.00106212		
4/17/2024	0.00106212		
4/18/2024	0.00106212		
4/19/2024	0.00106212		
4/20/2024	0.00106212		
4/21/2024	0.00106212		
4/22/2024	0.00106212		
4/23/2024	0.00106212		
4/24/2024	0.00106212		
4/25/2024	0.00106212		
4/26/2024	0.00106212		
4/27/2024	0.00106212		
4/28/2024	0.00106212		
4/29/2024	0.00106212		
4/30/2024	0.00106212		

WisdomTree Bitcoin Fund 2024 GROSS PROCEEDS FILE

Date	BTC Per Share	Number of BTC Used to Cover Trust Expenses Per Share	Proceeds from Sale of BTC to Cover Trust Expenses Per Share (in USD)
5/1/2024	0.00106212		
5/2/2024	0.00106212		
5/3/2024	0.00106212		
5/4/2024	0.00106212		
5/5/2024	0.00106212		
5/6/2024	0.00106212		
5/7/2024	0.00106212		
5/8/2024	0.00106212		
5/9/2024	0.00106212		
5/10/2024	0.00106212		
5/11/2024	0.00106212		
5/12/2024	0.00106212		
5/13/2024	0.00106212		
5/14/2024	0.00106212		
5/15/2024	0.00106212		
5/16/2024	0.00106212		
5/17/2024	0.00106212		
5/18/2024	0.00106212		
5/19/2024	0.00106212		
5/20/2024	0.00106212		
5/21/2024	0.00106212		
5/22/2024	0.00106212		
5/23/2024	0.00106212		
5/24/2024	0.00106212		
5/25/2024	0.00106212		
5/26/2024	0.00106212		
5/27/2024	0.00106212		
5/28/2024	0.00106212		
5/29/2024	0.00106212		
5/30/2024	0.00106212		
5/31/2024	0.00106212		

WisdomTree Bitcoin Fund 2024 GROSS PROCEEDS FILE

Date	BTC Per Share	Number of BTC Used to Cover Trust Expenses Per Share	Proceeds from Sale of BTC to Cover Trust Expenses Per Share (in USD)
6/1/2024	0.00106212		
6/2/2024	0.00106212		
6/3/2024	0.00106212		
6/4/2024	0.00106212		
6/5/2024	0.00106212		
6/6/2024	0.00106212		
6/7/2024	0.00106212		
6/8/2024	0.00106212		
6/9/2024	0.00106212		
6/10/2024	0.00106212		
6/11/2024	0.00106212		
6/12/2024	0.00106212		
6/13/2024	0.00106212		
6/14/2024	0.00106212		
6/15/2024	0.00106212		
6/16/2024	0.00106212		
6/17/2024	0.00106212		
6/18/2024	0.00106212		
6/19/2024	0.00106212		
6/20/2024	0.00106212		
6/21/2024	0.00106212		
6/22/2024	0.00106212		
6/23/2024	0.00106212		
6/24/2024	0.00106212		
6/25/2024	0.00106212		
6/26/2024	0.00106212		
6/27/2024	0.00106212		
6/28/2024	0.00106212		
6/29/2024	0.00106212		
6/30/2024	0.00106212		

WisdomTree Bitcoin Fund 2024 GROSS PROCEEDS FILE

Date	BTC Per Share	Number of BTC Used to Cover Trust Expenses Per Share	Proceeds from Sale of BTC to Cover Trust Expenses Per Share (in USD)
7/1/2024	0.00106212		
7/2/2024	0.00106212		
7/3/2024	0.00106212		
7/4/2024	0.00106212		
7/5/2024	0.00106212		
7/6/2024	0.00106212		
7/7/2024	0.00106212		
7/8/2024	0.00106212		
7/9/2024	0.00106212		
7/10/2024	0.00106212		
7/11/2024	0.00106212		
7/12/2024	0.00106212		
7/13/2024	0.00106212		
7/14/2024	0.00106212		
7/15/2024	0.00106212		
7/16/2024	0.00106212		
7/17/2024	0.00106212		
7/18/2024	0.00106212		
7/19/2024	0.00106212		
7/20/2024	0.00106212		
7/21/2024	0.00106212		
7/22/2024	0.00106212		
7/23/2024	0.00106212		
7/24/2024	0.00106212		
7/25/2024	0.00106212		
7/26/2024	0.00106212		
7/27/2024	0.00106212		
7/28/2024	0.00106212		
7/29/2024	0.00106212		
7/30/2024	0.00106212		
7/31/2024	0.00106212		

WisdomTree Bitcoin Fund 2024 GROSS PROCEEDS FILE

Date	BTC Per Share	Number of BTC Used to Cover Trust Expenses Per Share	Proceeds from Sale of BTC to Cover Trust Expenses Per Share (in USD)
8/1/2024	0.00106212		
8/2/2024	0.00106197	0.00000015	0.00926033
8/3/2024	0.00106197		
8/4/2024	0.00106197		
8/5/2024	0.00106197		
8/6/2024	0.00106197		
8/7/2024	0.00106197		
8/8/2024	0.00106194		
8/9/2024	0.00106194		
8/10/2024	0.00106194		
8/11/2024	0.00106194		
8/12/2024	0.00106194		
8/13/2024	0.00106194		
8/14/2024	0.00106194		
8/15/2024	0.00106194		
8/16/2024	0.00106194		
8/17/2024	0.00106194		
8/18/2024	0.00106194		
8/19/2024	0.00106194		
8/20/2024	0.00106194		
8/21/2024	0.00106194		
8/22/2024	0.00106193		
8/23/2024	0.00106193		
8/24/2024	0.00106193		
8/25/2024	0.00106193		
8/26/2024	0.00106193		
8/27/2024	0.00106193		
8/28/2024	0.00106193		
8/29/2024	0.00106193		
8/30/2024	0.00106193		
8/31/2024	0.00106193		

WisdomTree Bitcoin Fund 2024 GROSS PROCEEDS FILE

Date	BTC Per Share	Number of BTC Used to Cover Trust Expenses Per Share	Proceeds from Sale of BTC to Cover Trust Expenses Per Share (in USD)
9/1/2024	0.00106193		
9/2/2024	0.00106193		
9/3/2024	0.00106193		
9/4/2024	0.00106175	0.00000019	0.01078636
9/5/2024	0.00106175		
9/6/2024	0.00106175		
9/7/2024	0.00106175		
9/8/2024	0.00106175		
9/9/2024	0.00106175		
9/10/2024	0.00106175		
9/11/2024	0.00106175		
9/12/2024	0.00106175		
9/13/2024	0.00106175		
9/14/2024	0.00106175		
9/15/2024	0.00106175		
9/16/2024	0.00106175		
9/17/2024	0.00106174		
9/18/2024	0.00106174		
9/19/2024	0.00106174		
9/20/2024	0.00106174		
9/21/2024	0.00106174		
9/22/2024	0.00106174		
9/23/2024	0.00106174		
9/24/2024	0.00106174		
9/25/2024	0.00106174		
9/26/2024	0.00106174		
9/27/2024	0.00106174		
9/28/2024	0.00106174		
9/29/2024	0.00106174		
9/30/2024	0.00106174		

WisdomTree Bitcoin Fund 2024 GROSS PROCEEDS FILE

Date	BTC Per Share	Number of BTC Used to Cover Trust Expenses Per Share	Proceeds from Sale of BTC to Cover Trust Expenses Per Share (in USD)
10/1/2024	0.00106154	0.00000021	0.01297080
10/2/2024	0.00106154		
10/3/2024	0.00106154		
10/4/2024	0.00106154		
10/5/2024	0.00106154		
10/6/2024	0.00106154		
10/7/2024	0.00106154		
10/8/2024	0.00106154		
10/9/2024	0.00106154		
10/10/2024	0.00106154		
10/11/2024	0.00106154		
10/12/2024	0.00106154		
10/13/2024	0.00106154		
10/14/2024	0.00106154		
10/15/2024	0.00106153		
10/16/2024	0.00106153		
10/17/2024	0.00106153		
10/18/2024	0.00106153		
10/19/2024	0.00106153		
10/20/2024	0.00106153		
10/21/2024	0.00106153		
10/22/2024	0.00106153		
10/23/2024	0.00106153		
10/24/2024	0.00106153		
10/25/2024	0.00106153		
10/26/2024	0.00106153		
10/27/2024	0.00106153		
10/28/2024	0.00106153		
10/29/2024	0.00106153		
10/30/2024	0.00106153		
10/31/2024	0.00106153		

WisdomTree Bitcoin Fund 2024 GROSS PROCEEDS FILE

Date	BTC Per Share	Number of BTC Used to Cover Trust Expenses Per Share	Proceeds from Sale of BTC to Cover Trust Expenses Per Share (in USD)
11/1/2024	0.00106132	0.00000021	0.01460952
11/2/2024	0.00106132		
11/3/2024	0.00106132		
11/4/2024	0.00106132		
11/5/2024	0.00106132		
11/6/2024	0.00106132		
11/7/2024	0.00106132		
11/8/2024	0.00106132		
11/9/2024	0.00106132		
11/10/2024	0.00106132		
11/11/2024	0.00106132		
11/12/2024	0.00106132		
11/13/2024	0.00106132		
11/14/2024	0.00106132		
11/15/2024	0.00106132		
11/16/2024	0.00106132		
11/17/2024	0.00106132		
11/18/2024	0.00106132		
11/19/2024	0.00106132		
11/20/2024	0.00106132		
11/21/2024	0.00106132		
11/22/2024	0.00106132		
11/23/2024	0.00106132		
11/24/2024	0.00106132		
11/25/2024	0.00106132		
11/26/2024	0.00106132		
11/27/2024	0.00106132		
11/28/2024	0.00106132		
11/29/2024	0.00106132		
11/30/2024	0.00106132		

WisdomTree Bitcoin Fund 2024 GROSS PROCEEDS FILE

Date	BTC Per Share	Number of BTC Used to Cover Trust Expenses Per Share	Proceeds from Sale of BTC to Cover Trust Expenses Per Share (in USD)
12/1/2024	0.00106132		
12/2/2024	0.00106132		
12/3/2024	0.00106113	0.00000020	0.01869323
12/4/2024	0.00106113		
12/5/2024	0.00106113		
12/6/2024	0.00106113		
12/7/2024	0.00106113		
12/8/2024	0.00106113		
12/9/2024	0.00106113		
12/10/2024	0.00106113		
12/11/2024	0.00106113		
12/12/2024	0.00106113		
12/13/2024	0.00106112		
12/14/2024	0.00106112		
12/15/2024	0.00106112		
12/16/2024	0.00106112		
12/17/2024	0.00106112		
12/18/2024	0.00106112		
12/19/2024	0.00106112		
12/20/2024	0.00106112		
12/21/2024	0.00106112		
12/22/2024	0.00106112		
12/23/2024	0.00106112		
12/24/2024	0.00106112		
12/25/2024	0.00106112		
12/26/2024	0.00106112		
12/27/2024	0.00106112		
12/28/2024	0.00106112		
12/29/2024	0.00106112		
12/30/2024	0.00106112		
12/31/2024	0.00106112		
TOTAL		0.00000096	0.06632024

Gross Proceeds and Expense Files show BTC acquired per Trust share purchased, as well as BTC sold, proceeds, and expenses per Trust Share. You can use this information to calculate your share of Trust expenses, and your gain or loss on the sale of BTC to pay expenses.

The Trust holds no assets other than BTC. When expenses are paid, BTC is sold to cover the expenses. The following example illustrates the tax consequences to a Trust Shareholder. In Step 1, we discuss how to determine the number of BTC a Shareholder owns based on the shares of the Trust purchased. In Step 2, we discuss how to calculate the number of a Shareholder's BTC sold throughout the year to cover expenses. In Step 3, we determine the Shareholder's basis in the BTC 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. In Step 5, we calculate the Shareholder's portion of the Trust's expenses. In Step 6, we are calculating the Shareholder's remaining balance of BTC after the current year's activity is taken into account as well as the remaining cost basis of the BTC.

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

Example: Shareholder XYZ purchases 10,000 Trust shares on 8/5/2024 at a price of \$56.42 per share for a total purchase price of \$564,200. Shareholder XYZ had no other purchases or sales of Trust shares during 2024 and held the shares for the remainder of 2024.

Step 1: Identify Shareholder XYZ's pro rata ownership of bitcoin.

Locate the BTC Per Share amount on Shareholder XYZ's purchase date of 8/5/2024 in the Gross Proceeds file. In this example the number is 0.00106197. This represents the number of BTC per share on that date.

For Shareholder XYZ, the total amount of BTC owned for its 8/5/2024 purchase is 10.61970000 (0.00106197 per share multiplied by 10,000 shares purchased on 8/5/2024). Note: This step should be completed for each date on which Trust shares were purchased.

Step 2: Calculate the bitcoin paid out from Shareholder XYZ's account during 2024 to pay expenses

The BTC paid out per share during 2024 includes the cumulative amounts of all BTC payouts for the period which includes the day after the purchase date of 8/5/2024 through the day before sale date.

During 2024, the total amount of BTC paid out after the 8/5/2024 purchase date is 0.00000081 per share (total BTC paid out during the year, 0.00000096, less BTC paid out prior to purchase, 0.00000015) for a total of 0.0081 BTC (based on the purchase of 10,000 shares.)

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

Total BTC payout (<i>Step 2</i>)	0.00810000		
	<u>-----</u>	x	\$564,200
BTC acquired (<i>Step 1</i>)	10.61970000		
Cost basis of BTC payout	\$430.33		

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

Identify all proceeds per share received by the Trust after Shareholder XYZ's 8/5/2024 purchase date. During 2024, periodic payouts for the period 8/6/2024 through 12/31/2024 generated proceeds per share of \$0.05705991 (total proceeds of payout of BTC for the year, \$0.06632024, less \$0.00926033, which is the proceeds of payouts made prior to purchase). Therefore, Shareholder XYZ's gain or loss is determined as follows:

Total Proceeds: \$0.05705991 per share X 10,000 shares	\$	570.60
Less: Total cost basis of BTC payout (<i>Step 3</i>)		<u>430.33</u>
Total Reportable Gain/(Loss)	\$	<u>140.27</u>

(Please consult your tax advisor as to reporting)

Step 5: Calculate Shareholder XYZ's investment expenses

Identify all expenses per share paid by the Trust after Shareholder XYZ's 8/5/2024 purchase date. During 2024, the expenses were paid periodically and for the period of 8/6/2024 through 12/31/2024 amounted to \$0.05705991 per share. Therefore, Shareholder XYZ's expenses are as follows:

Total Expenses Per Share (<i>Step 4</i>)	\$	0.05705991
Total Shares		<u>10,000</u>
Total Expense	\$	<u>570.60</u>

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

BTC Purchased on 8/5/2024 (<i>Step 1</i>)	10.61970000
Less: BTC payout during 2024 (<i>Step 2</i>)	<u>0.00810000</u>
Adjusted Shareholder's BTC at 12/31/2024	<u>10.61160000</u>
Original Purchase Cost on 8/5/2024	\$ 564,200.00
Less: Cost of BTC token payout during 2024 (<i>Step 3</i>)	<u>430.33</u>
Adjusted Shareholder's basis at 12/31/2024	<u>\$ 563,769.67</u>

Shareholder XYZ's adjusted BTC and adjusted cost calculated in Step 6 are his/her adjusted BTC and adjusted basis for the 8/5/2024 purchase at the end of 12/31/2024.

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 with an additional purchase in 2024 will have two cost lots to account for in 2024. The calculation of gains and losses will be affected by the cost basis method used to account for the sales.