

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  ALERIAN MLP ETF		<b>2</b> Issuer's employer identification number (EIN)  27-3041076	
<b>3</b> Name of contact for additional information  ALPS FUND SERVICES	<b>4</b> Telephone No. of contact  1-877-398-8461	<b>5</b> Email address of contact	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  1290 BROADWAY, SUITE 1000		<b>7</b> City, town, or post office, state, and ZIP code of contact  DENVER, CO 80203	
<b>8</b> Date of action  05/18/2020		<b>9</b> Classification and description  1 FOR 5 REVERSE STOCK SPLIT	
<b>10</b> CUSIP number OLD: 00162Q866 NEW: 00162Q452	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol  AMLP	<b>13</b> Account number(s)

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON MAY 18, 2020, ALERIAN MLP ETF COMPLETED A ONE-FOR-FIVE REVERSE STOCK SPLIT FOR ITS COMMON STOCK. PURSUANT TO THE REVERSE STOCK SPLIT, EVERY FIVE (5) ISSUED AND OUTSTANDING SHARES AUTOMATICALLY CONVERTED INTO ONE (1) SHARE OF THE SAME STOCK. NO FRACTIONAL SHARES WERE ISSUED IN THE REVERSE STOCK SPLIT. INSTEAD SHAREHOLDERS WITH POST-SPLIT FRACTIONAL SHARES ARE DEEMED FOR FEDERAL INCOME TAX PURPOSES TO HAVE RECEIVED AND IMMEDIATELY SOLD SUCH FRACTIONAL SHARES FOR CASH. POST-SPLIT SHARES WERE EFFECTIVE AT THE MARKET OPEN ON MONDAY, MAY 18, 2020.

THE CUSIP NUMBER CHANGED FROM 00162Q866 TO 00162Q452.

**15** Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE STOCK SPLIT WILL BE TREATED AS A TAX-FREE REORGANIZATION UNDER IRC 358(A), EXCEPT WITH RESPECT TO THE REDEMPTION OF FRACTIONAL SHARES FOR CASH. SHAREHOLDERS ARE REQUIRED TO ALLOCATE THE TOTAL TAX BASIS IN THE EXISTING SHARES HELD IMMEDIATELY PRIOR TO THE STOCK SPLIT AMONG THE SHARES HELD IMMEDIATELY AFTER THE STOCK SPLIT, INCLUDING FRACTIONAL SHARES. SHAREHOLDERS WHO RECEIVE CASH IN LIEU OF FRACTIONAL SHARES MAY REALIZE A GAIN OR LOSS, WHICH COULD BE A TAXABLE EVENT FOR THOSE SHAREHOLDERS.

SHAREHOLDERS THAT HAVE ACQUIRED SHARES AT DIFFERENT TIMES OR DIFFERENT PRICES ARE URGED TO CONSULT THEIR OWN TAX ADVISORS REGARDING THE ALLOCATION OF THE TOTAL BASIS AMONG, AND HOLDING OF, THOSE SHARES.

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE BASIS OF THE SHAREHOLDER'S TOTAL INVESTMENT WILL REMAIN THE SAME AFTER THE REVERSE STOCK SPLIT, BUT THE BASIS PER SHARE WILL BE IMPACTED. NO FRACTIONAL SHARES WERE ISSUED AND THEREFORE THE TAX BASIS IMMEDIATELY AFTER THE REVERSE STOCK SPLIT MAY BE LESS THAN THE PRE-SPLIT TOTAL TAX BASIS BY THE AMOUNT EQUAL TO TAX BASIS ALLOCATED TO THE FRACTIONAL SHARES, IF ANY.

**Part II** Organizational Action (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► \_\_\_\_\_  
IRC SECTIONS 354, 358, 368, 1001, AND 1012.

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**18** Can any resulting loss be recognized? ► THE REVERSE STOCK SPLIT IS INTENDED TO BE TREATED AS A RECAPITALIZATION FOR U.S. FEDERAL INCOME TAX PURPOSES. THEREFORE, A SHAREHOLDER WILL NOT RECOGNIZE GAIN OR LOSS FOR U.S. FEDERAL INCOME TAX PURPOSES AS A RESULT OF THE REVERSE STOCK SPLIT, EXCEPT WITH RESPECT TO THE CASH PAYMENTS RECEIVED IN LIEU OF FRACTIONAL SHARES, AS DISTINGUISHED ABOVE. IN GENERAL, A SHAREHOLDER WHO RECEIVES CASH PAYMENTS IN LIEU OF FRACTIONAL SHARES WILL RECOGNIZE A CAPITAL GAIN OR LOSS EQUAL TO THE DIFFERENCE BETWEEN THE CASH RECEIVED IN LIEU OF THE FRACTIONAL SHARES AND THE PORTION OF THE SHAREHOLDER'S TAX BASIS OF THE PRE-SPLIT SHARES THAT IS ALLOCABLE TO THE FRACTIONAL SHARES.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► \_\_\_\_\_  
THE REPORTABLE TAX YEAR IS 2020.

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here** Signature ► **A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER** Date ► \_\_\_\_\_

Print your name ► \_\_\_\_\_ Title ► \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►				Firm's EIN ►
	Firm's address ►				Phone no.