► See separate instructions.

Faith nepoting issuer		
1 Issuer's name		2 Issuer's employer identification number (EIN)
ALERIAN MLP ETF		27-3041076
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
ALPS FUND SERVICES	1-877-398-8461	
6 Number and street (or P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact	
1290 BROADWAY, SUITE 1000 8 Date of action	9 Classification and description	DENVER, CO 80203
o Date of action	9 Classification and description	
11/30/2022	COMMON STOCK	
10 CUSIP number 11 Serial number(s		13 Account number(s)
,	,	
00162Q452	AMLP	
	h additional statements if needed. Se	e back of form for additional questions.
14 Describe the organizational action and, if a	pplicable, the date of the action or the dat	e against which shareholders' ownership is measured for
the action ► <u>SEE ATTACHED STATEME</u>	NT.	
15 Describe the guantitative effect of the orga	nizational action on the basis of the securi	ity in the hands of a U.S. taxpayer as an adjustment per
		CAPITAL DISTRIBUTION IN THE ATTACHED
STATEMENT REPRESENTS A REDUCTION OF		
STATEMENT REPRESENTS A REDUCTION OF		Shritles Heed.
16 Describe the calculation of the change in b valuation dates ► SEE LINE 15 ABOVE.	asis and the data that supports the calcula	ation, such as the market values of securities and the

Part II Organizational Action (continued)

 17
 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►
 PURSUANT TO IRC

 SECTIONS 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED UNDER IRC SECTION 316) IS INCLUDABLE
 IN GROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE

 APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK.

18 Can any resulting loss be recognized? ► <u>NOT APPLICABLE TO THIS TRANSACTION. NO LOSS WOULD BE RECOGNIZED ON THE</u> RETURN OF CAPITAL DISTRIBUTION. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETURN OF CAPITAL DISTRIBUTION WHICH MAY AFFECT THE GAIN OR LOSS REALIZED UPON THE DISPOSITION OF THE SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► PURSUANT TO IRC SECTION 6045, AS AMENDED BY THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008, BROKERS ARE REQUIRED TO REFLECT THESE ADJUSTMENTS IN THE COST BASIS REPORTING FOR COVERED SECURITIES. IF A BROKER IS NOT REQUIRED TO PROVIDE COST BASIS TO A PARTICULAR SHAREHOLDER, THE COST BASIS OF THE SHAREHOLDER'S SHARES SHOULD BE ADJUSTED AS OF THE DIVIDEND DATE TO REFLECT THE RETURN OF CAPITAL DESCRIBED ABOVE.

	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	Signa	ture►	A SIGNED COPY OF THIS OFFICES OF THE TAXPAYE	Date ►				
	Print y	our name						
Paid Prepa	ror	Print/Type preparer's name		Preparer's signature	Date	Check if self-employed		
Use C						Firm's EIN ►		
			ddress 🕨			Phone no.		
Send Fo	orm 89	37 (inclu	iding accompanying statements) t	o: Department of the Treasury, Internal Re	evenue Service, Ogo	den, UT 84201-0054		

PART II, QUESTION 14

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS IN THE YEAR ENDED NOVEMBER 30, 2022. 0% OF EACH DISTRIBUTION IS CONSIDERED A TAXABLE DISTRIBUTION FROM THE CORPORATION'S EARNINGS AND PROFITS AND THE REMAINING 100% OF THE DISTRIBUTION IS FROM SOURCES OTHER THAN THE CORPORATION'S EARNINGS AND PROFITS, AND IS THEREFORE A RETURN OF CAPITAL TO THE SHAREHOLDERS.

DETAIL OF DISTRIBUTIONS MADE IN 2022 IS DESCRIBED BELOW:

EX-DATE	RECORD DATE	PAYABLE DATE	AMOUNT	% TAXABLE DIVIDEND	TAXABLE DIVIDEND AMOUNT	% RETURN OF CAPITAL	RETURN OF CAPITAL AMOUNT
2/10/2022	2/11/2022	2/17/2022	\$ 0.710000	0.00%	\$ -	100.00%	\$ 0.710000
5/12/2022	5/13/2022	5/19/2022	\$ 0.730000	0.00%	\$-	100.00%	\$ 0.730000
8/11/2022	8/12/2022	8/18/2022	\$ 0.740000	0.00%	\$ -	100.00%	\$ 0.740000
11/9/2022	11/10/2022	11/16/2022	\$ 0.750000	0.00%	\$ -	100.00%	\$ 0.750000