AMENDED

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

Interna	al Revenue Service			See separate instruction	S.	
Pa	rt I Reportin	g Issuer				
1 !:	ssuer's name				2 Issuer's employer iden	tification number (EIN)
ALPS	S Active REIT ETF				85-3388	564
		additional information	4 Telephon	ne No. of contact	5 Email address of contact	
ALP:	S FUND SERVICES			303-623-2577		
		or P.O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, sta	te, and ZIP code of contact
1290	BROADWAY, SUIT	E 1000			DENVER, CO 80203	
	Date of action		9 Class	sification and description		
NOV	EMBER 30, 2022		СОММО	N STOCK		
	CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)	
	00162Q445			REIT		
Pai	rt II Organiza	itional Action Attac	ch additiona	I statements if needed.	See back of form for additional qu	estions.
	the action ► <u>SEE</u>	ATTACHED STATEME	ENT			
15 REPI	share or as a perce	entage of old basis ► T	HE AMOUNT		curity in the hands of a U.S. taxpayer a DF CAPITAL IN THE ATTACHED STA	
16		lation of the change in b	pasis and the	data that supports the calo	culation, such as the market values of	securities and the

Part II Organizational Action (continued)

47 1:	o+ +b o	ا ماطعمانعما	ntarnal Davanua Cada agai	tion(a) and autocation(a) upon u	biob the toy two	atment is beard	DUDCHANT TO IDC		
				tion(s) and subsection(s) upon w UTION WHICH IS A DIVIDEND					
		. , . , .		N 301(C)(2), THE PORTION OF	•		· · · · · · · · · · · · · · · · · · ·		
				E ADJUSTED BASIS OF THE S					
18 Ca	an any	resulting lo	oss be recognized? ► NO	T APPLICABLE TO THIS TRAN	ISACTION AS	NO LOSS WOULI	D BE RECOGNIZED		
				HE SHAREHOLDER'S COST BA					
RETUR	N OF (CAPITAL D	ISTRIBUTION WHICH MA	Y AFFECT THE GAIN OR LOSS	S REALIZED U	JPON THE DISPO	SITION OF THE SHARES.		
19 Pr	ovide	any other ir	nformation necessary to im	plement the adjustment, such as	s the reportable	e tax year ► PURS	SUANT TO IRC SECTION 6045,		
AS AME	ENDE	BY THE E	MERGENCY ECONOMIC	STABILIZATION ACT OF 2008	, BROKERS A	RE REQUIRED TO	O REFLECT THESE		
<u>ADJUS</u>	TMEN	TS IN THE	COST BASIS REPORTING	FOR COVERED SECURITIES	. IF A BROKE	R IS NOT REQUIR	RED TO PROVIDE COST		
				COST BASIS OF THE SHARE		IARES SHOULD E	BE ADJUSTED AS OF		
THE DIV	/IDEN	D DATE TO	REFLECT THE RETURN	OF CAPITAL DESCRIBED AB	OVE.				
							and to the best of my knowledge and		
0:	boller, it is true, col		rect, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.						
Sign	Signature ►		A SIGNED COPY OF THIS TAX FORM IS MAINTAINED AT THE OFFICES OF						
Here			THE TAXPAYER						
	Print	your name ►		lp · · ·			T		
Paid		Print/Type p	preparer's name	Preparer's signature		Date	Check if PTIN		
Prepa	rer		self-employed						
Use C		Firm's name	e >				Firm's EIN ▶		
		Firm's addr					Phone no.		
Send Fo	rm 89	8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054							

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTION TO SHAREHOLDERS DURING THE YEAR ENDED NOVEMBER 30, 2022 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF THE DISTRIBUTION MADE IS DESCRIBED BELOW:

				TAXABLE	RETURN OF
RECORD		PAYABLE		DIVIDEND	CAPITAL
DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
3/25/2022	3/24/2022	3/31/2022	\$ 0.062990	\$ 0.051013	\$ 0.011977
6/24/2022	6/23/2022	6/30/2022	\$ 0.135480	\$ 0.109720	\$ 0.025760
9/23/2022	9/22/2022	9/29/2022	\$ 0.249650	\$ 0.202181	\$ 0.047469
Total			\$ 0.448120	\$ 0.362914	\$ 0.085206