## **AMENDED**

## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

Internal Rever	nue Service			See separate instruction	IS.	
Part I	Reporting	Issuer				
1 Issuer's	s name				2 Issuer's employer iden	ification number (EIN)
ALPS Activ	ve REIT ETF				85-3388	564
3 Name	of contact for ad	ditional information	4 Telephor	e No. of contact	5 Email address of contact	
ALPS FUN	D SERVICES			303-623-2577		
		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 BRO	ADWAY, SUITE	1000			DENVER, CO 80203	
8 Date of			9 Class	sification and description		
NOVEMBE	IR 30, 2023		СОММО	N STOCK		
10 CUSIP		11 Serial number(	s)	12 Ticker symbol	13 Account number(s)	
00	162Q445			REIT		
Part II		onal Action Attac	ch additiona		See back of form for additional qu	estions.
		Itional action and, if a		e date of the action or the	date against which shareholders' owne	rship is measured for
-						
share	e or as a percenta	age of old basis ► TI	HE AMOUNT	SHOWN AS A RETURN	curity in the hands of a U.S. taxpayer a	
REPRESE	NTS A REDUCT	ION OF THE SHARE	HOLDERS I	AX BASIS ON SHARES I	HELD.	
		on of the change in t E LINE 15 ABOVE.	pasis and the	data that supports the cal	culation, such as the market values of	securities and the

## Form 8937 (12-2017) Page 2 **Organizational Action** (continued) Part II List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **PURSUANT TO IRC** SECTION 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. Can any resulting loss be recognized? ► NOT APPLICABLE TO THIS TRANSACTION AS NO LOSS WOULD BE RECOGNIZED ON THE 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. 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 A SIGNED COPY OF THIS TAX FORM IS MAINTAINED AT THE OFFICES OF Here

Signat THE TAXPAYER.

	Print	Print V <del>our name Print P</del>					
Paid Prepare Use Or		,	Preparer's signature	Date	Check if		
		Firm's name ▶	Firm's EIN ▶				
		Firm's address ▶		Phone no.			

## PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTION TO SHAREHOLDERS DURING THE YEAR ENDED NOVEMBER 30, 2023 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF THE DISTRIBUTION MADE IS DESCRIBED BELOW:

				TAXABLE	ı	RETURN OF
RECORD		PAYABLE		DIVIDEND		CAPITAL
DATE	EX-DATE	DATE	AMOUNT	AMOUNT		AMOUNT
03/24/2023	03/23/2023	03/28/2023	\$ 0.146010	\$ 0.120513	\$	0.025497
06/23/2023	06/22/2023	06/27/2023	\$ 0.195230	\$ 0.161138	\$	0.034092
09/22/2023	09/21/2023	09/26/2023	\$ 0.228140	\$ 0.188301	\$	0.039839
Total			\$ 0.569380	\$ 0.469952	\$	0.099428