See separate instructions.

Part I Reporting Issuer

1 Issuer's name					2 Issuer's employer identification number (EIN)		
ALPS/ALERIAN MLP INFRA	ASTRUCTURE INDE	46-1223399					
3 Name of contact for add		e 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 1	100	DENVER					
8 Date of action			ification and description	on			
OCTOBER 31, 2015	COMMO	N STOCK					
10 CUSIP number 11 Serial number(s) 3176128284 3176128102 3176127948			12 Ticker symbol	ALERX ALRCX ALRIX	13 Account number(s)		
	onal Action Attac	h additional	statements if need	ed. See ba	ck of form for additional questions.		
÷	tional action and, if a	pplicable, the	date of the action or	the date aga	inst which shareholders' ownership is measured for		
the action ► THE CO	RPORATION DECL	ARED DISTR	IBUTIONS TO SHAR	EHOLDERS	S DURING THE 2015 CALENDAR YEAR		
WITH EX-DATES OF FEBR	UARY 18, 2015; MA	Y 19, 2015; A	UGUST 18, 2015; AN	D OCTOBE	R 29, 2015. THE CORPORATION HAS A		
TAX YEAR-END OF OCTOE	BER 31, 2015. 0.356	33% OF EAC	H DISTRIBUTION PA	ID THROU	GH OCTOBER 31, 2015 WAS CONSIDERED		
A TAXABLE DISTRIBUTION	N FROM THE CORP	ORATION'S E	EARNINGS AND PRO	FITS AND	THE REMAINING 99.64367% OF THE		
DISTRIBUTION IS FROM SO	OURCES OTHER TH	AN THE CO	RPORATION'S EARN	IINGS AND	PROFITS, AND IS THEREFORE A RETURN		
OF CAPITAL TO THE SHAF	REHOLDER.						

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 ► <u>THE RETURN OF CAPITAL PERCENTAGES SHOWN IN LINE 14 ABOVE REPRESENT</u> A REDUCTION OF THE SHAREHOLDERS TAX BASIS ON SHARES HELD.

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 ► SEE LINE 15 ABOVE.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► <u>PURSUANT TO IRC</u> <u>SECTION 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED UNDER IRC SECTION 316) IS INCLUDABLE</u> 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? ►
 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.

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 ADJUSTMENT 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			OF THIS FORM IS MAIN S OF THE TAXPAYER				
	Print y	your name			Title ►			
Paid Prepa	rer	Print/Type preparer's name		Preparer's signature	Date	Check if end of the self-employed PTIN		
Use C		Firm's na	ame 🕨	Firm's EIN ►				
	Firm's address ►					Phone no.		
Send Fo	rm 89	37 (inclue	ding accompanying statem	ents) to: Department of the Treasury,	Internal Revenue Service, Og	den, UT 84201-0054		

PART II, QUESTION 14

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS FOR THE 2015 CALENDAR YEAR. THE CORPORATION HAS A TAX YEAR-END OF OCTOBER 31, 2015. 0.36% OF EACH DISTRIBUTION PAID THROUGH OCTOBER 31, 2015 WAS CONSIDERED A TAXABLE DISTRIBUTION FROM THE CORPORATION'S EARNINGS AND PROFITS AND THE REMAINING 99.64% OF THE DISTRIBUTION IS FROM SOURCES OTHER THAN THE CORPORATION'S EARNINGS AND PROFITS, AND IS THEREFORE A RETURN OF CAPITAL TO THE SHAREHOLDER.

DETAIL OF EACH DISTRIBUTION MADE IN 2015 IS DESCRIBED BELOW:

EX-DATE	RECORD DATE	PAYABLE DATE	AMOUNT	% TAXABLE DIVIDEND	TAXABLE DIVIDEND AMOUNT	% RETURN OF CAPITAL	RETURN OF CAPITAL AMOUNT
2/18/2015	2/17/2015	2/19/2015	\$ 0.182000	0.35633%	\$ 0.000649	99.64367%	\$ 0.181351
5/19/2015	5/18/2015	5/20/2015	\$ 0.183900	0.35633%	\$ 0.000655	99.64367%	\$ 0.183245
8/18/2015	8/17/2015	8/19/2015	\$ 0.186000	0.35633%	\$ 0.000663	99.64367%	\$ 0.185337
10/29/2015	10/28/2015	10/30/2015	\$ 0.187900	0.35633%	\$ 0.000670	99.64367%	\$ 0.187230