# (December 2011) Department of the Treasury

### **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-2224

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name ALPS/ALERIAN MLP INFRASTRUCTURE INDEX FUND 46-1223399 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 delivered to street address) of contact 7 City, town, or post office, state, and Zip code of contact 1290 BROADWAY, SUITE 1100 DENVER, CO 80203 8 Date of action 9 Classification and description April 27, 2018 **COMMON STOCK** 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) **ALERX** 317612828 ALRCX 317612810 AI RIX 317612794 Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► SEE ATTACHED STATEMENT. 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 AMOUNT SHOWN AS A RETURN OF CAPITAL IN THE ATTACHED STATEMENT REPRESENTS A REDUCTION OF THE SHAREHOLDERS TAX BASIS ON SHARES HELD. 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)

<b>17</b> Li:	st the	annlicah	le Internal Revenue Code section	on(s) and subsection(s) upon	which the tax tre	eatment is hased l	► PURSUANT TO IRC		
			HE PORTION OF A DISTRIBU	,,					
IN GRO	SS IN	COME.	PURSUANT TO IRC SECTIO	N 301(C)(2), THE PORTION	OF THE DISTRI	BUTION WHICH	IS NOT A DIVIDEND		
SHALL	BE A	PPLIED	AGAINST AND REDUCE THE	ADJUSTED BASIS OF THE	STOCK.				
<b>18</b> Ca	an anv	resulting	g loss be recognized? ► NO	T APPLICABLE TO THIS TE	RANSACTION AS	S NO LOSS WOLL	LD BE RECOGNIZED		
			CAPITAL DISTRIBUTION. TH						
			PITAL DISTRIBUTION WHICH						
SHARE	S.								
<b>19</b> Pr	ovide	any othe	er information necessary to imp	lement the adjustment such	as the reportable	tax vear ►			
			SECTION 6045, AS AMENDED				2008. BROKERS		
			REFLECT THESE ADJUSTMEN						
			PROVIDE COST BASIS TO A F						
			ED AS OF THE DIVIDEND DA						
							, and to the best of my knowledge and larer has any knowledge.		
Sign	belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of will A SIGNED COPY OF THIS FORM IS MAINTAINED								
Here	۵.		AT THE OFFICES C						
11010	Signa	ture ►	AT THE OFFICES C	T THE TAXPATER	`				
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<del></del>	Print	your name Print/Typ	e ► De preparer's name	Preparer's signature		Title ► Date	OL L D : PTIN		
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Prepa		Firm's na	ame ►	l		I	Firm's EIN ▶		
Use C	niy		ddress ►				Phone no.		
Send Fo	Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054								

## ALPS/ALERIAN MLP INFRASTRUCTURE INDEX FUND SUPPLEMENTAL ATTACHMENT TO FORM 8937

#### PART II, QUESTION 14

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTION TO SHAREHOLDERS IN THE FINAL YEAR ENDED APRIL 27, 2018. 0% OF EACH DISTRIBUTION IS CONSIDERED A TAXABLE DISTRIBUTION FROM THE CORPORATION'S EARNINGS AND PROFIT 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 SHAREHOLDER.

#### DETAILS OF THE DISTRIBUTION MADE IN 2018 IS DESCRIBED BELOW:

EX-DATE RECORD DA	E PAYABLE DATE	AMOUNT	% TAXABLE DIVIDEND	TAXABLE DIVIDEND AMOUNT	% RETURN OF CAPITAL	RETURN OF CAPITAL AMOUNT
2/14/2018 2/13/2	18 2/15/2018	s \$ 0.122700	0.00000%	\$ -	100.00000%	\$ 0.122700