## Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

| Part I Reporting I                              | lssuer                  |                            |                            |  |
|---|-------------------------|----------------------------|----------------------------|--|
| 1 Issuer's name                                 |                         |                            |                            | 2 Issuer's employer identification number (EIN)              |
| ALPS EQUAL SECTOR WE                            | EIGHT ETF               |                            |                            | 26-4830992   |
| 3 Name of contact for add                       |                         | 5 Email address of contact |                            |  |
|   |                         |                            | 303-623-2577               |  |
| ALPS FUND SERVICES                              | 201 16 111              | 7.07                       |                            |  |
| 6 Number and street (or F                       | O. Dox it mail is not   | delivered to stre          | eet address) of contact    | 7 City, town, or post office, state, and ZIP code of contact |
| 1290 BROADWAY, SUITE                            | 1000                    |                            |                            | DENVER, CO 80203   |
| 8 Date of action                                | 1000                    | DENVER, CO 60203           |                            |  |
|   |                         |                            | cation and description     |  |
| NOVEMBER 30, 2024                               |                         | COMMON S                   | <b>STOCK</b>               |  |
| 10 CUSIP number                                 | 11 Serial number        | s) 1                       | 2 Ticker symbol            | 13 Account number(s)   |
|   |                         |                            |                            |  |
| 00162Q205                                       |                         |                            | QL                         |  |
|   |                         |                            |                            | See back of form for additional questions.                   |
| 14 Describe the organiza<br>the action ► SEE AT |                         |                            | ate of the action of the c | date against which shareholders' ownership is measured for   |
| SEE AT  | TACHED STATEME          | ENI                        |                            |  |
|   |                         |                            |                            |  |
|   |                         |                            |                            |  |
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|   |                         |                            |                            |  |
| 15 Describe the quantitat                       | tive offect of the oran | nizational action          | on the basis of the sec    | curity in the hands of a U.S. taxpayer as an adjustment per  |
|   |                         |                            |                            | DF CAPITAL IN THE ATTACHED STATEMENT                         |
| REPRESENTS A REDUCTI                            |                         |                            |                            |  |
| REFREDENTO A REDGOTI                            | ON OF THE OTHER         | TOLDERO 1717               | Briolo oli olirikeo i      |  |
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|   |                         |                            |                            |  |
|   |                         | pasis and the dat          | ta that supports the calc  | culation, such as the market values of securities and the    |
| valuation dates ► <u>SEE</u>                    | LINE 15 ABOVE.          |                            |                            |  |
|   |                         |                            |                            |  |
|   |                         |                            |                            |  |
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|   |                         |                            |                            |  |

## Page 2 Form 8937 (12-2017) Part II **Organizational Action** (continued) 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 A SIGNED COPY OF THIS TAX FORM IS MAINTAINED AT THE which preparer has any knowledge. Sign OFFICES OF THE TAXPAYER. Here Signature I Print your Date Preparer's signature PTIN Print/Type preparer's name Paid Check [ if self-employed **Preparer**

Firm's EIN ▶

Phone no.

Firm's name

Firm's address ▶

**Use Only** 

## 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     | RETURN OF      |
|------------|------------|------------|----------------|-------------|----------------|
| RECORD     |            | PAYABLE    |                | DIVIDEND    | CAPITAL        |
| DATE       | EX-DATE    | DATE       | AMOUNT         | AMOUNT      | AMOUNT         |
| 03/22/2024 | 03/21/2024 | 03/26/2024 | \$<br>0.482150 | \$ 0.473354 | \$<br>0.008796 |
| 06/20/2024 | 06/20/2024 | 06/25/2024 | \$<br>0.490720 | \$ 0.481768 | \$<br>0.008952 |
| 9/24/2024  | 9/24/2024  | 9/27/2024  | \$<br>0.586020 | \$ 0.575329 | \$<br>0.010691 |
| Total      |            |            | \$<br>1.558890 | \$ 1.530451 | \$<br>0.028439 |