Part I  Reporting Issuer

1 Issuer’s name

ALPS INTERNATIONAL SECTOR DIVIDEND DOGS ETF

2 Issuer’s employer identification number (EIN)

46-2487911

3 Name of contact for additional information

ALPS FUND SERVICES

4 Telephone No. of contact

303-623-2577

5 Email address of contact

6 Number and street (or P.O. box if mail is not delivered to street address) of contact

1290 BROADWAY, SUITE 1000

7 City, town, or post office, state, and ZIP code of contact

DENVER, CO 80203

8 Date of action

NOVEMBER 30, 2022

9 Classification and description

COMMON STOCK

Part II  Organizational Action

Attach additional statements if needed. See back of form for additional questions.

10 CUSIP number

00162Q718

11 Serial number(s)

IDOG

12 Ticker symbol

13 Account number(s)

Report of Organizational Actions Affecting Basis of Securities

➤ See separate instructions.

14 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.

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 ➤ 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.

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 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.

A SIGNED COPY OF THIS TAX FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER.
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:

<table>
<thead>
<tr>
<th>RECORD DATE</th>
<th>EX-DATE</th>
<th>PAYABLE DATE</th>
<th>AMOUNT</th>
<th>TAXABLE DIVIDEND AMOUNT</th>
<th>RETURN OF CAPITAL AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/26/2022</td>
<td>3/24/2022</td>
<td>3/31/2022</td>
<td>$0.347400</td>
<td>$0.341645</td>
<td>$0.005755</td>
</tr>
<tr>
<td>6/24/2022</td>
<td>6/23/2022</td>
<td>6/30/2022</td>
<td>$0.366600</td>
<td>$0.360527</td>
<td>$0.006073</td>
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<tr>
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<td>9/22/2022</td>
<td>9/29/2022</td>
<td>$0.257800</td>
<td>$0.253529</td>
<td>$0.004271</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>$0.971800</strong></td>
<td><strong>$0.955701</strong></td>
<td><strong>$0.016099</strong></td>
</tr>
</tbody>
</table>