AMENDED

Report of Organizational Actions Affecting Basis of Securities

See separate instructions.

Department of the Treasury Internal Revenue Service

89

(December 2017)

Form

Part	Reporting	lssuer			
1 Issu	ier's name				2 Issuer's employer identification number (EIN)
ALPS R	EIT DIVIDEND DO	GS ETF			26-1867539
			4 Telephor	e No. of contact	5 Email address of contact
	UND SERVICES	O hav if mail is not	delivered to	303-623-2577 street address) of contact	7 City town or post office, state, and ZID code of context
o Nun	nder and street (or F	2.0. DOX IT MAII IS NOT	delivered to s	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
1200 RF	ROADWAY, SUITE	1000			DENVER, CO 80203
	e of action	1000	9 Class	sification and description	DERVER, CO 00203
	IBER 30, 2021	1		N STOCK	
10 CU	SIP number	11 Serial number	s)	12 Ticker symbol	13 Account number(s)
Part I	00162Q106	nal Action Atta	additiona	RDOG	See back of form for additional questions.
					ate against which shareholders' ownership is measured for
	-	TACHED STATEM			
45 D					
					rity in the hands of a U.S. taxpayer as an adjustment per F CAPITAL IN THE ATTACHED STATEMENT
				AX BASIS ON SHARES HE	
REPRE	SENTS A REDUCT	ION OF THE SHARE		AN DASIS UN SHARES HE	LD.
		-	basis and the	data that supports the calcu	ulation, such as the market values of securities and the
Va	aluation dates \blacktriangleright <u>SEE</u>	E 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 ► <u>PURSUANT TO IRC SECTION 6045</u>, 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 Here		A SIGNED COPY OF THIS TAX FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER.								
Paid Prepa	ror	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed					
Use C		Firm's name	Firm's EIN ► Phone no.							
Send Fo	rm 89	37 (including accompanying stateme	nts) to: Department of the Treasury, I	Internal Revenue Service, Ogo						

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTION TO SHAREHOLDERS DURING THE YEAR ENDED NOVEMBER 30, 2021 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
3/19/2021	3/18/2021	3/25/2021	\$ 0.511100	\$ 0.234823	\$ 0.276277
6/18/2021	6/17/2021	6/24/2021	\$ 0.472900	\$ 0.217272	\$ 0.255628
9/24/2021	9/23/2021	9/30/2021	\$ 0.439300	\$ 0.201834	\$ 0.237466
Total			\$ 1.423300	\$ 0.653929	\$ 0.769371