Department of the Treasury

## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

Internal Revenue Service			See separate instructions.	•	
Part I Reporting	Issuer				
1 Issuer's name		2 Issuer's employer identification number (EIN)			
ALPS Sector Dividend Dog	as ETF			45-5248869	
3 Name of contact for add		5 Email address of contact			
ALPS FUND SERVICES			303-623-2577		
6 Number and street (or F	P.O. box if mail is not o	7 City, town, or post office, state, and Zip code of	contact		
1290 BROADWAY, SUITE	1100			DENVER, CO 80203	
8 Date of action		9 Clas	sification and description		
NOVEMBER 30, 2016		COMMC	ON STOCK		
10 CUSIP number	11 Serial number(s)		12 Ticker symbol	13 Account number(s)	
00162Q858			SDOG		
	onal Action Attack	n additiona		See back of form for additional questions.	
the action ► <u>SEE AT</u>	TTACHED STATEMEN	NT.			
share or as a percenta	age of old basis ► THI	E AMOUNT	SHOWN AS A RETURN OF	urity in the hands of a U.S. taxpayer as an adjustment p	er
REPRESENTS A REDUCTI	ION OF THE SHAREF	IULDERS I	AX BASIS ON SHARES HE	ELD.	
16 Describe the calculativaluation dates ► <u>SER</u>		sis and the	data that supports the calcu	ulation, such as the market values of securities and the	

## 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 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 FORM IS MAINTAINED AT THE OFFICES OF THE Signature ► TAXPAYER Print your na Print/Type preparer's name Preparer's signature Check [ if Paid self-employed **Preparer** Firm's name Firm's EIN ▶ **Use Only**

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Phone no.

Firm's address ▶

ALPS Sector Dividend Dogs ETF SUPPLEMENTAL ATTACHMENT TO FORM 8937 45-5248869

## **PART II, QUESTION 14:**

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS DURING THE FISCAL YEAR ENDED NOVEMBER 30, 2016 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF EACH DISTRIBUTION MADE IS DESCRIBED BELOW:

	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT		TAXABLE DIVIDEND AMOUNT		RETURN OF CAPITAL AMOUNT	
	3/28/2016	3/23/2016	3/31/2016	\$	0.345750	69	0.341252	\$	0.004498
	6/24/2016	6/22/2016	6/29/2016	\$	0.344670	\$	0.340187	\$	0.004483
r	9/23/2016	9/21/2016	9/28/2016	\$	0.352300	\$	0.347717	\$	0.004583

Total \$ 1.042720 \$ 1.029156 \$ 0.013564