## First Trust Advisors L.P

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## 2017 Tax Information

Below is a per share table that provides the amounts distributed from each First Trust exchange-traded fund for federal income tax purposes in 2017. Each of the following exchange-traded funds has qualified as a "regulated investment company" as defined under the Internal Revenue Code. This letter is not to be used as a substitute for your Form 1099-DIV.

Fund Name (Ticker Symbol)	Per Share Ordinary Income Dividends	Percent Qualified Dividends	Percent Corporate Dividend Received Deduction	Per Share Long-Term Capital Gain Distribution	Per Share Nontaxable Distributions	Per Share Foreign Tax Paid	Foreign Source Income	Percent Income from U.S. Government Securities	Per Share Exempt Interest Dividends	Percent Exempt Interest Dividends Subject to AMT	Percent Income from interest- related dividends
See Explanation Below	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
First Trust Exchange-Traded Fund											
First Trust Dow Jones Select Microcap Index Fund (FDM)	\$0.461300	100.00%	100.00%								
First Trust Morningstar Dividend Leaders Index Fund (FDL)	\$0.955900	100.00%	100.00%								
First Trust US Equity Opportunities ETF (FPX)	\$0.467400	100.00%	100.00%								
First Trust NASDAQ-100 Equal Weighted Index Fund (QQEW)	\$0.280500	100.00%	100.00%		-						
First Trust NASDAQ-100-Technology Sector Index Fund (QTEC)	\$0.574300	100.00%	100.00%								
First Trust NYSE Arca Biotechnology Index Fund (FBT)					-						
First Trust Dow Jones Internet Index Fund (FDN)								-			
First Trust Capital Strength ETF (FTCS)	\$0.588500	100.00%	100.00%		-						
First Trust Total US Market AlphaDEX® ETF (TUSA)	\$0.262800	100.00%	100.00%								
First Trust Value Line <sup>®</sup> Dividend Index Fund (FVD)	\$0.648400	100.00%	99.45%		-					-	_
First Trust NASDAQ-100 Ex-Technology Sector Index Fund (QQXT)	\$0.155800	100.00%	100.00%								
First Trust NASDAQ <sup>®</sup> Clean Edge <sup>®</sup> Green Energy Index Fund (QCLN)	\$0.090700	100.00%	95.96%								
First Trust S&P REIT Index Fund (FRI)	\$0.656300	0.00%	0.00%								
First Trust Water Index Fund (FIW)	\$0.551400	100.00%	100.00%	-	1	-					
First Trust Revere Natural Gas Index Fund (FCG)	\$0.226058	48.37%	28.36%		\$0.129942						
First Trust Chindia Index Fund (FNI)	\$0.770700	16.26%	0.00%		-						-
First Trust Value Line <sup>®</sup> 100 Exchange-Traded Fund (FVL)	\$0.189800	100.00%	100.00%								
First Trust NASDAQ <sup>®</sup> ABA Community Bank Index Fund (QABA)	\$0.746800	100.00%	100.00%								
First Trust CBOE <sup>®</sup> S&P 500 <sup>®</sup> VIX Tail Hedge Fund (VIXH)	\$0.169500	100.00%	100.00%								
First Trust Dorsey Wright People's Portfolio ETF (DWPP)	\$0.132900	100.00%	100.00%								
First Trust Dow 30 Equal Weight ETF (EDOW)	\$0.166900	100.00%	100.00%								

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First Trust Exchange-Traded Fund II											
First Trust STOXX <sup>®</sup> European Select Dividend Index Fund (FDD)	\$0.381700	100.00%	0.00%	-	-	\$0.021245	100.00%				
First Trust FTSE EPRA/NAREIT Developed Markets Real Estate Index Fund (FFR)	\$1.397600	18.42%	0.00%	-	I	-		-		-	
First Trust Dow Jones Global Select Dividend Index Fund (FGD)	\$1.057400	100.00%	14.92%		-	\$0.059519	85.70%			-	
First Trust Global Wind Energy ETF (FAN)	\$0.343400	53.61%	5.85%	-	I	\$0.025445	93.62%	-		ı	
First Trust Global Engineering and Construction ETF (FLM)	\$0.887100	100.00%	7.16%			\$0.088932	93.47%				
First Trust NASDAQ <sup>®</sup> Clean Edge <sup>®</sup> Smart Grid Infrastructure Index Fund (GRID)	\$0.545300	100.00%	13.98%		-	\$0.055602	91.13%				
First Trust Indxx Global Natural Resources Income ETF (FTRI)	\$0.445500	100.00%	28.50%			\$0.042323	79.34%				
First Trust Indxx Global Agriculture ETF (FTAG)	\$0.355700	100.00%	49.54%	1	I	\$0.047120	65.16%	-		-	
First Trust BICK Index Fund (BICK)	\$0.296400	84.10%	0.00%			\$0.015852	100.00%				
First Trust Nasdaq Smartphone Index Fund (FONE)	\$0.862600	59.63%	27.81%			\$0.057932	75.42%				
First Trust NASDAQ Global Auto Index Fund (CARZ)	\$0.888700	100.00%	37.74%			\$0.110866	79.72%				
First Trust Cloud Computing ETF (SKYY)	\$0.122500	100.00%	100.00%		-	-					
First Trust International IPO ETF (FPXI)	\$0.266400	72.29%	0.00%			\$0.027495	100.00%				
First Trust Nasdaq CEA Cybersecurity ETF (CIBR)	\$0.022900	100.00%	100.00%			-					

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First Trust Exchange-Traded AlphaDEX <sup>®</sup> Fund											
First Trust Consumer Staples AlphaDEX <sup>®</sup> Fund (FXG)	\$0.653000	100.00%	100.00%								
First Trust Consumer Discretionary AlphaDEX <sup>®</sup> Fund (FXD)	\$0.390500	100.00%	100.00%								
First Trust Energy AlphaDEX <sup>®</sup> Fund (FXN)	\$0.180400	100.00%	100.00%								
First Trust Financials AlphaDEX <sup>®</sup> Fund (FXO)	\$0.507600	71.80%	68.83%			-			-		
First Trust Health Care AlphaDEX <sup>®</sup> Fund (FXH)											
First Trust Industrials/Producer Durables AlphaDEX <sup>®</sup> Fund (FXR)	\$0.224000	100.00%	100.00%			-					
First Trust Materials AlphaDEX <sup>®</sup> Fund (FXZ)	\$0.442800	100.00%	100.00%			1		1			
First Trust Technology AlphaDEX <sup>®</sup> Fund (FXL)	\$0.137700	100.00%	100.00%		-	-		I	1	-	_
First Trust Utilities AlphaDEX <sup>®</sup> Fund (FXU)	\$0.991100	100.00%	100.00%			-					_
First Trust Small Cap Core AlphaDEX <sup>®</sup> Fund (FYX)	\$0.367600	93.69%	93.69%	-	-	-		-			_
First Trust Mid Cap Core AlphaDEX <sup>®</sup> Fund (FNX)	\$0.591600	92.91%	92.72%								_
First Trust Large Cap Core AlphaDEX <sup>®</sup> Fund (FEX)	\$0.624400	100.00%	100.00%		-	-		I	1	-	_
First Trust Large Cap Growth AlphaDEX <sup>®</sup> Fund (FTC)	\$0.246100	100.00%	100.00%								-
First Trust Large Cap Value AlphaDEX <sup>®</sup> Fund (FTA)	\$0.836100	100.00%	100.00%		-	-					-
First Trust Multi Cap Growth AlphaDEX <sup>®</sup> Fund (FAD)	\$0.145500	100.00%	100.00%			-		-			-
First Trust Multi Cap Value AlphaDEX <sup>®</sup> Fund (FAB)	\$0.810400	100.00%	100.00%		-	-		I	1	-	_
First Trust Mid Cap Growth AlphaDEX <sup>®</sup> Fund (FNY)	\$0.082000	100.00%	100.00%			-					
First Trust Mid Cap Value AlphaDEX® Fund (FNK)	\$0.507600	86.23%	86.23%			-					
First Trust Small Cap Growth AlphaDEX <sup>®</sup> Fund (FYC)	\$0.044500	100.00%	100.00%			-					
First Trust Small Cap Value AlphaDEX <sup>®</sup> Fund (FYT)	\$0.425800	85.00%	85.00%								
First Trust Mega Cap AlphaDEX <sup>®</sup> Fund (FMK)	\$0.381000	100.00%	100.00%								

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See Explanation Below	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
First Trust Exchange-Traded Fund IV											
First Trust North American Energy Infrastructure Fund (EMLP)	\$0.461538	100.00%	80.53%		\$0.471062		-				
First Trust Tactical High Yield ETF (HYLS)	\$2.685000	-			-	-		-	-	-	92.32%
First Trust Senior Loan Fund (FTSL)	\$1.750000								-	-	96.74%
First Trust Enhanced Short Maturity ETF (FTSM)	\$0.825000	-			-	-		-	-	-	76.10%
First Trust Low Duration Mortgage Opportunities ETF (LMBS)	\$1.151285			\$0.012070	\$0.246645						100.00%
First Trust Strategic Income ETF (FDIV)	\$1.950000	20.81%	16.71%		-	-	-	-	-	-	_
First Trust Exchange-Traded Fund VIII											
First Trust CEF Income Opportunity ETF (FCEF)	\$0.926297	31.27%	0.00%	\$0.070000	\$0.083703						
First Trust Municipal CEF Income Opportunity ETF (MCEF)	\$0.005897				\$0.040160				\$0.666443	10.15%	
First Trust TCW Opportunistic Fixed Income ETF (FIXD)	\$0.990413	_		\$0.000487				24.98%			96.28%
EquityCompass Risk Manager ETF (ERM)	\$0.174200	100.00%	100.00%								
EquityCompass Tactical Risk Manager ETF (TERM)	\$0.171300	100.00%	100.00%								

- (1) Ordinary Income Dividends This is the total per share amount of ordinary income dividends and short-term capital gain distributions (if applicable) included in the amount reported in Box 1a under the title "Total ordinary dividends" on Form 1099-DIV. This per share amount does not include foreign tax paid, which is also included in Box 1a on Form 1099-DIV.
- (2) Qualified Dividend Income This is the percentage of ordinary income dividends reported in Box 1a on Form 1099-DIV that is reported in Box 1b under the title "Qualified dividends" on Form 1099-DIV. This is the amount that may be eligible to be taxed as "qualified dividend income" at the applicable reduced capital gain tax rates in accordance with Internal Revenue Code Section 1 (h) 11. See Form 1040 / 1040A instructions for how to determine this amount.
- (3) Corporate Dividend Received Deduction This is the percentage of the ordinary income dividends reported in Box 1a on Form 1099-DIV that is eligible for the 70% dividends received deduction allowed by certain corporations under Internal Revenue Code Section 243.
- (4) Long-term Capital Gain Distribution This is the per share amount of the total long-term capital gain distributions reported in Box 2a under the title "Total capital gain distr." on Form 1099-DIV. This amount should be reported as long-term capital gain no matter how long your shares have been held.
- (5) Nontaxable Distributions This is the per share amount of the nontaxable, or sometimes called return of capital, distributions reported in Box 3 under the title "Nondividend distributions" on Form 1099-DIV. This amount should not be reported as taxable income on your current tax return. Rather, it should be treated as a reduction in the original cost basis of your investment in the respective exchange-traded fund. Although, once your basis is reduced to zero, excess "nontaxable distributions" are reported as capital gain.
- (6) Foreign Tax Paid This is the per share amount of the foreign taxes paid by the fund reported in Box 6 under the title "Foreign tax paid" on Form 1099-DIV. You may be able to claim this amount as an itemized deduction or you may be able to obtain a foreign tax credit. The total of this amount and the amount of ordinary income dividends (item (1) above) equals the amount reported in Box 1a on Form 1099-DIV.
- (7) Foreign Source Income This is the percent of the amount reported in Box 1a that comes from interest and/or dividends that are generated by activity outside of the U.S. This information may be needed to the extent you claim a foreign tax credit on your federal tax return.
- (8) Percent of Income from U.S. Government Securities This is the percent of the amount reported in Box 1a that comes from interest on U.S. government securities, which may not be subject to state taxation.
- (9) Exempt Interest Dividends This is the total per share amount of Exempt Interest Dividends included in the amount reported in Box 10 under the title "Exempt-Interest dividends" on Form 1099-DIV. Exempt interest dividends are dividends that are not subject to federal income tax but must be reported on your federal income tax return.
- (10) Percent Exempt Interest Dividends Subject to AMT This shows the percentage of exempt-interest dividends subject to the alternative minimum tax. This amount is included in Box 10 on Form 1099-DIV. See the instructions for Form 6251.
- (11) Percent of Income from Interest-related dividends This reflects the percentage of the amount reported in Box 1a that was properly designated as interest-related dividends, as created by the American Jobs Creation Act of 2004, which is exempt from U.S. withholdings tax when paid to foreign shareholders.

General Note: Capital gains and losses, which occur when you sell or exchange your fund shares, must be reported to the IRS. Individual shareholders should use Form 1040, Schedule D to report sales of shares. IRS Publication 550 contains additional information which you may find helpful in complying with the IRS reporting requirements, including the net investment income tax (NIIT) of 3.8%. The information above is provided to assist you in preparing your federal and state tax returns. Please consult your tax advisor regarding your individual tax situation.