

VIRTUS INVESTMENT PARTNERS
 P.O. BOX 9874
 PROVIDENCE RI 02940-9772



CORRECTED (if checked)

For additional information, please call:
1-800-243-1574

Recipient's Name and Address:

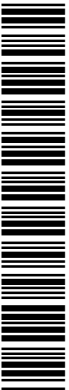
-1-VIR-1
 BNYM I S TRUST CO
 CUST FOR THE IRA OF
 JOHN Q PUBLIC
 123 STREET NAME
 HOMETOWN ST 99999-9999

2011 FORM 1099-R
Distributions from Pensions, Annuities,
Retirement or Profit-Sharing Plans,
IRAs, Insurance Contracts, etc.
 Copy B

RECIPIENT'S IDENTIFICATION NUMBER
 ***-**-9999

Payer's Name VRTS MID-CAP GROWTH FUND-A		Payer's Federal ID Number 04-2987666		Fund & Account Number 0080 - 0000000999 - 001	
1. Gross Distribution \$9,999.99	2a. Taxable Amount \$99.99	2b. Taxable Amount Not Determined <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>	4. Federal Income Tax Withheld	5. Employee / Designated Roth Contributions
7. Distribution Code(s) 81	IRA / SEP / SIMPLE <input checked="" type="checkbox"/>	10. Amt Allocable to IRR within 5 Years	11. 1st Year of Designated Roth Contribution	12. State Tax Withheld	13. State / Payer's State Number /

Payer's Name VRTS STRATEGIC GROWTH FUND-A		Payer's Federal ID Number 04-3288599		Fund & Account Number 0597 - 0000000999 - 001	
1. Gross Distribution \$9,999.99	2a. Taxable Amount \$99.99	2b. Taxable Amount Not Determined <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>	4. Federal Income Tax Withheld	5. Employee / Designated Roth Contributions
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Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
This information is being furnished to the Internal Revenue Service.

Form 1099-R is a summary of all distributions from the retirement account(s) in which you owned shares in 2011.

FORM 1099-R Department of the Treasury-Internal Revenue Service

Instructions for Recipient

Form 1099-R is a record of distributions from pensions, annuities, profit-sharing and retirement plans, (including section 457 state and local government plans), IRAs, insurance contracts, etc., including qualified distributions, premature distributions, and direct rollovers. **This information is reported to the Internal Revenue Service (IRS).** All distributions for 2011 must be reported on your Federal income tax return. State and local income taxes differ from state to state. You should consult your tax advisor regarding the reporting of retirement account distributions on your state and local income tax returns.

Please note that certain boxes listed in these instructions may not be reflected on your Form 1099-R.

Recipient's Name and Address

Your registration and mailing address. You are the recipient of payments from the account(s) listed on this form.

Recipient's Identification Number

The taxpayer identification number under which the amounts have been reported to the IRS. For individuals, this is your Social Security Number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

Payer's Name

The name of the mutual fund from which the distributions were made.

Recipient's Fund/Account Number

Your fund and account number. The series of numbers that may appear to the right of your account number are for IRS use only.

Qualified Plans

If your annuity starting date is after 1997, you must use the simplified method to figure your taxable amount if your payer did not show the taxable amount in box 2a. See the instructions for **Form 1040** or **1040A**.

IRAs

For distributions from a traditional individual retirement arrangement (IRA), simplified employee pension (SEP), or savings incentive match plan for employees (SIMPLE), generally the payer is not required to compute the taxable amount. See the **Form 1040** or **1040A** instructions to determine the taxable amount. If you are at least age 70 ½, you must take minimum distributions from your IRA (other than a Roth IRA). If you do not, you may be subject to a 50% excise tax on the amount that should have been distributed. See **Pub.590**, for more information on IRAs.

Roth IRAs

For distributions from a Roth IRA, generally the payer is not required to compute the taxable amount. You must compute any taxable amount on **Form 8606**. An amount shown in box 2a may be taxable earnings on an excess contribution.

Loans treated as distributions

If you borrow money from a qualified plan, section 403(b) plan, or governmental section 457(b) plan, you may have to treat the loan as a distribution and include all or part of the amount borrowed in your income. There are exceptions to this rule. If your loan is taxable, Code L will be shown in box 7. See **Pub.575**.

Box 1. Gross Distribution

Shows the total amount you received this year. The amount may have been a direct rollover, a transfer or conversion to a Roth IRA, a recharacterized IRA contribution; or you may have received it as periodic payments, as nonperiodic payments, or as a total distribution. Report the amount on **Form 1040** or **1040A** on the line for "IRA distributions" or "Pensions and annuities" (or the line for "Taxable amount"), and on **Form 8606**, as applicable. However, if this is a lump-sum distribution, see **Form 4972**. If you have not reached minimum retirement age, report your disability payments on the line for "Wages, salaries, tips, etc." on your tax return. Also report on that line permissible withdrawals from eligible automatic contribution arrangements and corrective distributions of excess deferrals, excess contributions, or excess aggregate contributions except if you are self-employed.

Box 2a. Taxable Amount

This part of the distribution is generally taxable. If there is no entry in this box, the payer may not have all the facts needed to figure the taxable amount. In that case, the first box in box 2b should be checked. You may want to get one of the free publications from the IRS to help you figure the taxable amount. For an IRA distribution, see **IRAs** and **Roth IRAs** on this page. For a direct rollover, other than from a qualified plan to a Roth IRA, zero should be shown, and you must enter zero (-0-) on the "Taxable amount" line of your tax return. If this is a total distribution from a qualified plan and you were born before January 2, 1936 (or you are the beneficiary of someone born before January 2, 1936), you may be eligible for the 10-year tax option. See the **Form 4972** instructions for more information.

If you are an eligible retired public safety officer who elected to exclude from income distributions from your eligible plan used to pay certain insurance premiums, the amount shown in box 2a has not been reduced by the exclusion amount. See the instructions for **Form 1040** or **Form 1040A** for more information.

(Instructions are continued on the back of Copy C).

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 CUST FOR THE IRA OF
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2011 FORM 1099-R
Distributions from Pensions, Annuities,
Retirement or Profit-Sharing Plans,
IRAs, Insurance Contracts, etc.
 Copy C for Recipient's Records

RECIPIENT'S IDENTIFICATION NUMBER
 ***-**-9999

Payer's Name VRTS MID-CAP GROWTH FUND-A		Payer's Federal ID Number 04-2987666		Fund & Account Number 0080 - 0000000999 - 001	
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7. Distribution Code(s) P1	IRA / SEP / SIMPLE <input checked="" type="checkbox"/>	10. Amt Allocable to IRR within 5 Years	11. 1st Year of Designated Roth Contribution	12. State Tax Withheld	13. State / Payer's State Number /

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FORM 1099-R (Keep for your records) Department of the Treasury-Internal Revenue Service

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Instructions are continued from the back of Copy B.

Please note that certain boxes listed in these instructions may not be reflected on your Form 1099-R.

Box 2b. Checkboxes

If the first box is checked, the payer was unable to determine the taxable amount, and box 2a should be blank, except for an IRA. If the second box is checked, the distribution was a total distribution that closed out your account.

Box 4. Federal Income Tax Withheld

Shows federal income tax withheld. **Include this amount on your income tax return as tax withheld, and if box 4 shows an amount (other than zero), attach Copy B to your return.** Generally, if you will receive payments next year that are not eligible rollover distributions, you can change your withholding or elect not to have income tax withheld by giving the payer **Form W-4P**.

Box 5. Account Basis

Generally, this shows the employee's investment in the contract (after-tax contributions), if any, recovered tax free this year; the portion that is your basis in a designated Roth account; the part of premiums paid on commercial annuities or insurance contracts recovered tax free; or the nontaxable part of a charitable gift annuity. This box does not show any IRA contributions. If the amount shown is your basis in a designated Roth account, the year you first made contributions to that account may be entered in box 11.

Box 7. Distribution Code(s)

The following codes identify the distribution you received. For more information on these distributions, see the instructions for your tax return. Also, certain distributions may be subject to an additional 10% tax. See the instructions for **Forms 5329** and **8606**.

- 1-Early distribution, no known exception (in most cases, under age 59 ½).
- 2-Early distribution, exception applies (under age 59 ½).
- 3-Disability.
- 4-Death.
- 5-Prohibited transaction.
- 7-Normal distribution.
- 8-Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2011.
- 9-Cost of current life insurance protection

Box 7. Distribution Code(s) - Continued

- A-May be eligible for 10-year tax option (see **Form 4972**).
- B-Designated Roth account distribution.
 - Note.** If Code B is in box 7 and an amount is reported in box 10, see the instructions for Forms 5329 and 8606.
- E-Distributions under Employee Plans Compliance Resolution System (EPCRS).
- F-Charitable gift annuity.
- G-Direct rollover of a distribution (other than a designated Roth account distribution) to a qualified plan, a section 403(b) plan, a governmental section 457(b) plan, or an IRA.
- H-Direct rollover of a designated Roth account distribution to a Roth IRA.
- J-Early distribution from a Roth IRA, no known exception (in most cases, under age 59 ½).
- L-Loans treated as distributions.
- N-Recharacterized IRA contribution made for 2011 and recharacterized in 2011.
- P-Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2010.
- Q-Qualified distribution from a Roth IRA.
- R-Recharacterized IRA contribution made for 2010 and recharacterized in 2011.
- S-Early distribution from a SIMPLE IRA in first 2 years, no known exception (under age 59 ½).
- T-Roth IRA distribution, exception applies.
- U-Dividend distribution from ESOP under sec. 404(k).
 - Note.** This distribution is not eligible for rollover.
- W-Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements.

IRA/SEP/SIMPLE Box

If the IRA/SEP/SIMPLE box is checked, you have received a traditional IRA, SEP, or SIMPLE distribution.

Box 10. If an amount is reported in this box, see the instructions for Forms 5329 and 8606.

Box 11. The 1st year you made a contribution to the designated Roth account reported on this form is shown in this box.

Boxes 12-17. If state or local income tax was withheld from the distribution, boxes 14 and 17 may show the part of the distribution subject to state and/or local tax.

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2011 FORM 1099-R Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 1 for State, City, or Local Tax Department
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