

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
§301(c) and §316(a)

Multiple horizontal lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ The return of capital per share should reduce the taxpayer's adjusted basis of each share held on the date of distribution. Upon disposition of all or a portion of the shares, the taxpayer should recognize greater gain/less loss.

Multiple horizontal lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
The reportable tax year of the distributions is 2016. Actual return of capital will be reflected on the taxpayer's 2016 Form 1099.

Multiple horizontal lines for providing other necessary information.

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

Signature ▶  Date ▶ 2/15/17

Print your name ▶ A signed copy is maintained by the issuer Title ▶ Vice President

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Virtus Select MLP and Energy Fund
Form 8937 Attachment
10/31/2016

EIN: 47-4528978

Ex-Date	Record Date	Payable Date	Original			Revised Ordinary	Revised Ordinary	Revised Ordinary	Revised Return of	Revised Return of	Revised Return of	ROC as percent	ROC as percent	ROC as percent
			CLASS A	CLASS C	CLASS I	Income	Income	Income	Capital ("ROC")	Capital ("ROC")	Capital ("ROC")	of Original	of Original	of Original
6/29/2016	6/28/2016	6/29/2016	0.115000000	0.090000000	0.124000000	0.018851425	0.014753289	0.020326754	0.096148575	0.075246711	0.103673246	83.6075%	83.6075%	83.6075%