

Virtus Low Duration Income Fund
 Form 8937 Attachment
 12/31/2015

EIN: 51-0332759

AccrualBegin	AccrualEnd	Original			Revised Ordinary Income	Revised Ordinary Income	Revised Ordinary Income	Revised Return of Capital ("ROC")	Revised Return of Capital ("ROC")	Revised Return of Capital ("ROC")	ROC as percent of Original	ROC as percent of Original	ROC as percent of Original
		92828T764 HIMZX CLASS A	92828T756 PCMZX CLASS C	92828T749 HIBIX CLASS I	92828T764 HIMZX CLASS A	92828T756 PCMZX CLASS C	92828T749 HIBIX CLASS I	92828T764 HIMZX CLASS A	92828T756 PCMZX CLASS C	92828T749 HIBIX CLASS I	92828T764 HIMZX CLASS A	92828T756 PCMZX CLASS C	92828T749 HIBIX CLASS I
1/2/2015	1/30/2015	0.018769401	0.011805591	0.021072570	0.016364897	0.010293204	0.018373012	0.002404504	0.001512387	0.002699558	12.8108%	12.8108%	12.8108%
2/2/2015	2/27/2015	0.018837816	0.012587954	0.020927419	0.016424547	0.010975340	0.018246456	0.002413269	0.001612614	0.002680963	12.8108%	12.8108%	12.8108%
3/2/2015	3/31/2015	0.018087265	0.011407694	0.020322570	0.015770148	0.009946281	0.017719093	0.002317117	0.001461413	0.002603477	12.8108%	12.8108%	12.8108%
4/1/2015	4/30/2015	0.018762677	0.012051084	0.021000000	0.016359034	0.010507248	0.018309739	0.002403643	0.001543836	0.002690261	12.8108%	12.8108%	12.8108%
5/1/2015	5/29/2015	0.018689190	0.011769665	0.020999989	0.016294961	0.010261881	0.018309729	0.002394229	0.001507784	0.002690260	12.8108%	12.8108%	12.8108%
6/1/2015	6/30/2015	0.018768935	0.012104345	0.021000000	0.016364490	0.010553686	0.018309739	0.002404445	0.001550659	0.002690261	12.8108%	12.8108%	12.8108%
7/1/2015	7/31/2015	0.018841581	0.011504187	0.021290313	0.016427830	0.010030412	0.018562861	0.002413751	0.001473775	0.002727452	12.8108%	12.8108%	12.8108%
8/3/2015	8/31/2015	0.016565726	0.010124435	0.018709669	0.014443529	0.008827417	0.016312817	0.002122197	0.001297018	0.002396852	12.8108%	12.8108%	12.8108%
9/1/2015	9/30/2015	0.017782023	0.011133598	0.020000010	0.015504009	0.009707299	0.017437855	0.002278014	0.001426299	0.002562155	12.8108%	12.8108%	12.8108%
10/1/2015	10/30/2015	0.017265652	0.010165592	0.019633326	0.015053789	0.008863302	0.017118146	0.002211863	0.001302290	0.002515180	12.8108%	12.8108%	12.8108%
11/2/2015	11/30/2015	0.016226398	0.009815040	0.018366657	0.014147672	0.008557658	0.016013747	0.002078726	0.001257382	0.002352910	12.8108%	12.8108%	12.8108%
12/1/2015	12/31/2015	0.018352313	0.010924158	0.020838702	0.016001241	0.009524690	0.018169104	0.002351072	0.001399468	0.002669598	12.8108%	12.8108%	12.8108%
		0.216948977	0.135393343	0.244161225	0.189156148	0.118048417	0.212882298	0.027792829	0.017344926	0.031278927			